BUSINESS ADMINISTRATION AND ACCOUNTANCY GRADUATE MAJOR (MBAA)

The Master of Business Administration and Accountancy is a one-year master's program for students with an undergraduate degree in accounting. It allows accounting students to receive an undergraduate degree and a master's degree during their five years of university study required to become a CPA. As an integrated program, the MBAA is designed to allow students the opportunity to plan early enough in their accounting education program to enable them to receive both an undergraduate degree and a graduate degree. The MBAA is also designed to accommodate postbaccalaureate students wishing to prepare for accounting careers by completing a two-year plan of study.

Course Schedule for Students with an Undergraduate Accountancy Degree

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACTG 516</td>
<td>Accounting Research and Analysis</td>
<td>3</td>
</tr>
<tr>
<td>ACTG 522</td>
<td>Strategic Cost Management</td>
<td>4</td>
</tr>
<tr>
<td>BA 555</td>
<td>Practical Business Analysis</td>
<td>3</td>
</tr>
<tr>
<td>BA 569</td>
<td>Advanced Strategic Management</td>
<td>3</td>
</tr>
<tr>
<td>BA 590</td>
<td>Marketing Management</td>
<td>3</td>
</tr>
</tbody>
</table>

Fall

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACTG 516</td>
<td>Accounting Research and Analysis</td>
<td>3</td>
</tr>
<tr>
<td>ACTG 522</td>
<td>Strategic Cost Management</td>
<td>4</td>
</tr>
<tr>
<td>BA 555</td>
<td>Practical Business Analysis</td>
<td>3</td>
</tr>
<tr>
<td>BA 569</td>
<td>Advanced Strategic Management</td>
<td>3</td>
</tr>
<tr>
<td>BA 590</td>
<td>Marketing Management</td>
<td>3</td>
</tr>
</tbody>
</table>

Winter

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACTG 517</td>
<td>Advanced Accounting</td>
<td>4</td>
</tr>
<tr>
<td>BA 531</td>
<td>Business Law - Technology/ New Ventures</td>
<td>3</td>
</tr>
<tr>
<td>BA 540</td>
<td>Corporate Finance</td>
<td>3</td>
</tr>
<tr>
<td>BA 561</td>
<td>Supply Chain Management</td>
<td>3</td>
</tr>
<tr>
<td>BA 562</td>
<td>Managing Projects</td>
<td>3</td>
</tr>
</tbody>
</table>

Spring

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACTG 518</td>
<td>Accounting Theory and Practice I</td>
<td>3</td>
</tr>
<tr>
<td>ACTG 520</td>
<td>IT Auditing</td>
<td>4</td>
</tr>
<tr>
<td>ACTG 525</td>
<td>Advanced Taxation</td>
<td>4</td>
</tr>
<tr>
<td>BA 550</td>
<td>Organizational Leadership and Management</td>
<td>3</td>
</tr>
</tbody>
</table>

One-Year Schedule of Courses for Students with an Undergraduate Accountancy Degree

Course schedule for students with an undergraduate degree equivalent to the OSU Accountancy degree.

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACTG 516</td>
<td>Accounting Research and Analysis</td>
<td>3</td>
</tr>
<tr>
<td>ACTG 522</td>
<td>Strategic Cost Management</td>
<td>4</td>
</tr>
<tr>
<td>BA 555</td>
<td>Practical Business Analysis</td>
<td>3</td>
</tr>
<tr>
<td>BA 569</td>
<td>Advanced Strategic Management</td>
<td>3</td>
</tr>
<tr>
<td>BA 590</td>
<td>Marketing Management</td>
<td>3</td>
</tr>
</tbody>
</table>

Winter

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACTG 517</td>
<td>Advanced Accounting</td>
<td>4</td>
</tr>
<tr>
<td>BA 531</td>
<td>Business Law - Technology/ New Ventures</td>
<td>3</td>
</tr>
<tr>
<td>BA 540</td>
<td>Corporate Finance</td>
<td>3</td>
</tr>
</tbody>
</table>

MBAA Accounting Courses

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACTG 317</td>
<td>External Reporting I</td>
<td>4</td>
</tr>
<tr>
<td>ACTG 318</td>
<td>External Reporting II</td>
<td>4</td>
</tr>
<tr>
<td>ACTG 319</td>
<td>External Reporting III</td>
<td>4</td>
</tr>
<tr>
<td>ACTG 321</td>
<td>Cost Management I</td>
<td>4</td>
</tr>
<tr>
<td>ACTG 378</td>
<td>Accounting Information Management</td>
<td>4</td>
</tr>
<tr>
<td>ACTG 427</td>
<td>Assurance and Attestation Services</td>
<td>4</td>
</tr>
<tr>
<td>ACTG 516</td>
<td>Accounting Research and Analysis</td>
<td>3</td>
</tr>
<tr>
<td>ACTG 518</td>
<td>Accounting Theory and Practice I</td>
<td>3</td>
</tr>
</tbody>
</table>

Select three of the following:

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACTG 517</td>
<td>Advanced Accounting</td>
<td>4</td>
</tr>
<tr>
<td>ACTG 520</td>
<td>IT Auditing</td>
<td>4</td>
</tr>
<tr>
<td>ACTG 522</td>
<td>Strategic Cost Management</td>
<td>3</td>
</tr>
<tr>
<td>ACTG 525</td>
<td>Advanced Taxation</td>
<td>3</td>
</tr>
</tbody>
</table>

Total Hours: 42

Major Code: 6410
<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Spring</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>ACTG 319</td>
<td></td>
</tr>
<tr>
<td></td>
<td>EXTERNAL REPORTING III</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>ACTG 321</td>
<td></td>
</tr>
<tr>
<td></td>
<td>COST MANAGEME I</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>ACTG 520</td>
<td></td>
</tr>
<tr>
<td></td>
<td>IT AUDITING</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>BA 550</td>
<td></td>
</tr>
<tr>
<td></td>
<td>ORGANIZATION LEADERSHIP AND MANAGEMENT I</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td><strong>Second Year</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>ACTG 427</td>
<td></td>
</tr>
<tr>
<td></td>
<td>ASSURANCE AND ATTESTATIC SERVICES</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>ACTG 516</td>
<td></td>
</tr>
<tr>
<td></td>
<td>ACCOUNTING RESEARCH AND ANALYSIS</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>ACTG 522</td>
<td></td>
</tr>
<tr>
<td></td>
<td>STRATEGIC COST MANAGEME</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>BA 569</td>
<td></td>
</tr>
<tr>
<td></td>
<td>ADVANCED STRATEGIC MANAGEMENT</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td><strong>Winter</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>ACTG 517</td>
<td></td>
</tr>
<tr>
<td></td>
<td>ADVANCED ACCOUNTING</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>BA 561</td>
<td></td>
</tr>
<tr>
<td></td>
<td>SUPPLY CHAIN MANAGEME</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>BA 562</td>
<td></td>
</tr>
<tr>
<td></td>
<td>MANAGING PROJECTS</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td><strong>Spring</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>ACTG 318</td>
<td></td>
</tr>
<tr>
<td></td>
<td>EXTERNAL REPORTING II</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>ACTG 525</td>
<td></td>
</tr>
<tr>
<td></td>
<td>ADVANCED TAXATION</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td><strong>Hours</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total Hours</td>
<td>72</td>
</tr>
</tbody>
</table>

**Summary of Programs in Accountancy**

Both the one-year and two-year MBAA programs require 53 total accounting related credits (32 undergraduate accounting credits and 21 graduate accounting credits) and 24 business related total credits in the MBA program.

---

1 Students take 3 of these 4 electives depending upon courses taken for undergraduate credit.