

ACCOUNTING, BBA/ MASTER OF ACCOUNTANCY

Minimum Total Credit Hours: 150

Overall GPA - Combined and OU: 3.00

Major GPA - Combined and OU: 3.00

Upper-Division Business Courses GPA - Combined and OU: 3.00

Program Code: A001

To enroll in upper-division business courses, students must be certified for degree candidacy and meet all prerequisites. See price.ou.edu/advising.

Undergraduate Requirements

Major Requirements

No Independent Study or Online courses. A maximum of 6 hours of transfer work is allowed.

Code	Title	Credit Hours
ACCT 3113	Intermediate Accounting I (must earn a C in this course)	3
ACCT 3123	Intermediate Accounting II	3
ACCT 3313	Cost Accounting	3
ACCT 3603	Income Tax Accounting I	3
ACCT 3353	Accounting Information Systems/ Databases	3
ACCT 4543	Auditing	3
Total Credit Hours		18

Required Courses

Code	Title	Credit Hours
Core Requirements		
FIN 3303	Business Finance	3
L S 3323	Legal Environment of Business	3
MGT 3013	Principles of Organization and Management	3
MKT 3013	Principles of Marketing	3
B AD 4013	Business Strategy and Policy ¹	3
Upper-Division Business Requirements		
FIN 3503	Investments	3
FIN 3603	Advanced Corporate Finance	3
Choose 3 hours selected from the following areas: B AD, B C, ECON, EMGT, ENT, FIN, L S, MGT, MIS, MKT, and SCM. (This may be fulfilled by internship credit)		3
Additional Requirements ²		
B AD 1000	Passport to Success I	0
B AD 1010	Passport to Success II	0
Upper-Division Electives		
Choose 6 hours (may not be taken in business)		6
Total Credit Hours		30

¹ Requires completion of all other business core courses prior to enrollment and permission from Price Academic Advising Services.

² A combined total of 40 milestone points is required.

Graduate Requirements

Code	Title	Credit Hours
Accounting Electives		
ACCT 5100	Accounting Professional Development	0
ACCT 5113	Advanced Accounting	3
ACCT 6553	Accounting Theory and Research	3
Choose 12 hours of any 5000- or 6000-level Accounting course ¹		12
Graduate Courses ²		
<i>Shared Electives ²</i>		
L S 5523	The Law of Commercial Transactions	3
SCM 5522	Production/Operations Management	2
<i>Graduate Business Electives</i>		
Choose 10 additional hours of graduate-level elective courses in ACCT (max 3 hrs. ACCT), B AD, ECON, ENGB, ENT, FIN, L S, MGT, MIS, MKT, and SCM ³		10
Total Credit Hours		33

¹ Except ACCT 5013, ACCT 5202, ACCT 5212, and ACCT 5313.

² L S 5523 and SCM 5522, will count toward undergraduate GPAs as well as graduate GPAs.

³ Except FIN 5103, FIN 5303, FIN 5302, FIN 5312, MIS 5612, MGT 5702 and MKT 5402.

The Non-Thesis degree is a coursework-only degree; a Non-Thesis examination is not required.

Additional Requirements

- One upper-division course in each of the following areas is required: FIN, LS, MGT, and MKT.
- Pass/No Pass **will not** be accepted for any Business or General Education courses or any specifically required courses.
- Students must complete the GMAT exam with a score of 500 or greater.
- Comprehensive written exam required at end of program.
- Sixty hours, excluding physical education activity courses, must be taken at a baccalaureate degree-granting institution.

General Education and College Requirements

Code	Title	Credit Hours
Communications		
ENGL 1113	Principles of English Composition (Core I)	3
ENGL 1213	Principles of English Composition (Core I) or EXPO 1213 Expository Writing	3
COMM 1113	Principles of Communication or COMM 2613 Public Speaking	3

Foreign Language (Core I) - Students who have completed two years of high school foreign language are exempt from the general education foreign language requirement 0-10

Behavioral & Social Science

P SC 1113 American Federal Government (Core III) 3

Choose 3 elective hours from the following fields: 3

Anthropology, Geography (economic, human, or political), Political Science, Psychology, or Sociology¹

Humanities

HIST 1483 United States, 1492 to 1865 (Core IV) 3

or HIST 1493 United States, 1865 to the Present

PHIL 1273 Introduction to Business Ethics (Core IV: W. Civ.) 3

Choose one course in each of the following fields (Core IV): 6

Understanding Artistic Forms^{2,3}

Non-Western Culture^{2,3}

Science & Mathematics

Natural Sciences - Choose two courses taken from the biological and/or physical sciences. The two courses must be from different disciplines and at least one course must include a laboratory component (Core II)² 7

MATH 1643 Precalculus for Business, Life, and Social Sciences (Core I)⁴ 3

MATH 1743 Calculus I for Business, Life and Social Sciences (Core I)⁵ 3

MATH 2123 Calculus II for Business, Life and Social Sciences⁶ 3

Basic Business

ACCT 2113 Fundamental Financial Accounting^{7,8} 3

ACCT 2123 Fundamental Managerial Accounting^{7,8} 3

B AD 1001 Personal Computing Productivity Tools 1

B AD 2091 Business and Professional Basics 1

B C 2813 Business Communications⁷ 3

ECON 1113 Principles of Economics-Macro (Core III)⁷ 3

ECON 1123 Principles of Economics-Micro⁷ 3

ECON 2843 Elements of Statistics⁷ 3

MIS 2113 Computer-Based Information Systems⁷ 3

Total Credit Hours 66-76

¹ Additional course options are available to fulfill the PCB behavioral and social science requirement. Please consult with your advisor.

² Courses taken to fulfill the University General Education Requirements must be chosen from the University-Wide General Education Approved Course List.

³ It is recommended that students take either Non-Western Culture or Understanding Artistic Forms at the 3000/4000 level. This will fulfill the University of Oklahoma requirement of one upper-division course from the approved University-Wide General Education course list. The selected course must be outside the major and in addition to the capstone course. An approved list of courses is available online. This requirement may also be satisfied in the upper-division or free elective categories.

⁴ Substitute: MATH 1523.

⁵ Substitute: MATH 1823; or, MATH 1914.

⁶ Substitute: MATH 2423; or MATH 2924.

⁷ Minimum grade of C required.

⁸ ACCT majors must earn a 2.50 GPA in ACCT 2113 & ACCT 2123.

Free Electives

3 hours if exempt from foreign language. Free electives may be taken in any lower- or upper-division area. May be met with general education requirements.

B AD 2110, B AD 2113, MGT 2013, and MKT 2013 will not count for credit toward a BBA. A combined maximum of 8 hours of general military experience, flight instruction, and physical education activity courses will count toward the required hours, with a maximum of 2 hours of physical education activity courses.

Suggested Semester Plan of Study

- Additional hours may be required if remedial math or foreign language is required. Please see an academic counselor to develop a plan of study.
- Apply for permission to take upper division business courses the semester in which you will complete the prebusiness courses¹.

During the 2nd semester, third year:

- Take GMAT
- Interview for internships
- Apply for admission to Master of Accountancy program

Course	Title	Credit Hours
First Year		
First Semester		
COMM 1113	Principles of Communication	3
or COMM 2613	or Public Speaking	
ECON 1113	Principles of Economics-Macro (Core III) ¹	3
ENGL 1113	Principles of English Composition (Core I)	3
HIST 1483	United States, 1492 to 1865	3
or HIST 1493	or United States, 1865 to the Present	
MATH 1643	Precalculus for Business, Life, and Social Sciences	3
B AD 1000	Passport to Success I	0
Credit Hours		15

Second Semester

B AD 1001	Personal Computing Productivity Tools	1
ECON 1123	Principles of Economics-Micro (Core III) ¹	3
ENGL 1213	Principles of English Composition (Core I)	3
or EXPO 1213	or Expository Writing	
MIS 2113	Computer-Based Information Systems ¹	3
MATH 1743	Calculus I for Business, Life and Social Sciences (Core I)	3
Natural Science (Core II) ²		3
B AD 1000	Passport to Success I	0
Credit Hours		16

Second Year

First Semester

ACCT 2113	Fundamental Financial Accounting ¹	3
ECON 2843	Elements of Statistics ¹	3

MATH 2123	Calculus II for Business, Life and Social Sciences	3
P SC 1113	American Federal Government (Core III)	3
B C 2813	Business Communications ¹	3
Free Elective		3
B AD 1000	Passport to Success I	0
	Credit Hours	18

Second Semester

ACCT 2123	Fundamental Managerial Accounting	3
B AD 2091	Business and Professional Basics	1
PHIL 1273	Introduction to Business Ethics (Core IV: Western Civ.)	3
Natural Science with Lab (2nd discipline) (Core II) ²		4
Non-Western Culture (Core IV) ²		3
Understanding Artistic Forms (Core IV) ²		3
B AD 1000	Passport to Success I	0
	Credit Hours	17

Third Year**First Semester**

ACCT 3113	Intermediate Accounting I	3
ACCT 3353	Accounting Information Systems/ Databases	3
L S 3323	Legal Environment of Business	3
MGT 3013	Principles of Organization and Management	3
MKT 3013	Principles of Marketing	3
B AD 1010	Passport to Success II	0
	Credit Hours	15

Second Semester

ACCT 3123	Intermediate Accounting II	3
ACCT 3313 or ACCT 3603	Cost Accounting or Income Tax Accounting I	3
FIN 3303	Business Finance	3
Upper-Division General Education ³		3
Behavioral & Social Science ⁴		3
B AD 1010	Passport to Success II	0
	Credit Hours	15

Fourth Year**First Semester**

ACCT 3603 or ACCT 3313	Income Tax Accounting I or Cost Accounting	3
ACCT 4543	Auditing	3
ACCT 5100	Accounting Professional Development	0
FIN 3503	Investments	3
FIN 3603	Advanced Corporate Finance	3
Upper-Division Elective		3
B AD 1010	Passport to Success II	0
	Credit Hours	15

Second Semester

Choose one or both of the following modules: 3-9

Module 1:

B AD 4700	Internship in Business Administration (interviewing takes place in Year 3)	
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Module 2:

SCM 5522	Production/Operations Management	
	Graduate Business Elective (2 hours)	
	Graduate Business Elective (2 hours)	
B AD 1010	Passport to Success II	
	Credit Hours	3-9

Fifth Year**First Semester**

ACCT 5113	Advanced Accounting	3
	Graduate ACCT Elective	3
	Graduate ACCT Elective	3
	Graduate Business Elective	6
	Credit Hours	15

Second Semester

ACCT 6553	Accounting Theory and Research	3
	Graduate ACCT Elective	3
	Graduate ACCT Elective	3
B AD 4013	Business Strategy and Policy	3
L S 5523	The Law of Commercial Transactions	3
	Credit Hours	15
	Total Credit Hours	144-150

¹ Prebusiness course.

² University-Wide General Education course, refer to online listing.

³ May be free elective if Artistic Form, Non-Western Culture, or Science course is 3000-4000-level.

⁴ Behavioral and Social Science courses must be chosen from the following: anthropology, psychology, sociology, political science, or geography (economic, human or political). Additional course options are available to fulfill the PCB behavioral and social science requirement. Please consult with your advisor.