

**REQUIREMENTS FOR THE BACHELOR OF BUSINESS ADMINISTRATION/MASTER OF ACCOUNTANCY**  
**MICHAEL F. PRICE COLLEGE OF BUSINESS**  
**THE UNIVERSITY OF OKLAHOMA**

Academic Year
For Students Entering the Oklahoma State System for Higher Education <b>Summer 2025 through Spring 2026</b>

General Requirements	
Minimum Total Credit Hours .....	150
<b>Minimum Retention/Graduation Grade Point Averages:</b>	
Overall - Combined and OU .....	3.00
Major - Combined and OU .....	3.00
Upper-Division Business Courses - Combined and OU .....	3.00

Program
<b>Accounting/Accounting Advanced Standing</b>
<b>A001/F011</b>
Bachelor of Business Administration/ Master of Accountancy

OU encourages students to complete at least 30 hours of applicable coursework each year to have the opportunity to graduate in 5 years.

**GENERAL EDUCATION AND COLLEGE REQUIREMENTS**

Courses taken to fulfill the University General Education Requirements must be chosen from the approved General Education course list published at <http://www.ou.edu/gened/courses>.

**UNIVERSITY-WIDE GENERAL EDUCATION (MINIMUM 40 HOURS)**

Code	Title	Credit Hours
<b>Core Area I: Symbolic and Oral Communication</b> <span style="float: right;"><b>6-16</b></span>		
ENGL 1113	Principles of English Composition (Core I)	
ENGL 1213	Principles of English Composition (Core I)	
or EXPO 1213	Expository Writing	
Language (Core I) - Students who have completed two years of high school language are exempt from this general education requirement (0-10 hours).		
<i>Mathematics</i> <span style="float: right;">6</span>		
MATH 1643	Functions and Modeling for Business, Life and Social Sciences (Core I) <sup>1</sup>	
MATH 1743	Calculus I for Business, Life and Social Sciences (Core I) <sup>1, 4, 5</sup>	
<b>Core Area II: Natural Science</b> <span style="float: right;">7</span>		
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)		
<b>Core Area III: Social Science</b> <sup>2</sup>		
P SC 1113	American Federal Government (Core III)	3
<b>Core Area IV: Arts and Humanities</b> <span style="float: right;">12</span>		
HIST 1483	United States to 1865 (Core IV)	
or HIST 1493	United States, 1865 to the Present	
PHIL 1273	Introduction to Business Ethics (Core IV: Western Culture)	
Choose one course in each of the following fields (Core IV):		
Artistic Forms <sup>3</sup>		
World Culture <sup>3</sup>		
<b>Core Area V: First-Year Experience</b> <span style="float: right;">3</span>		
Choose one course		
<b>Basic Business</b> <sup>4</sup> <span style="float: right;">19</span>		
ACCT 2113	Fundamental Financial Accounting <sup>5</sup>	
B AD 1001	Personal Computing Productivity Tools <sup>5</sup>	
B C 2813	Strategic Communication for Business Professionals <sup>5</sup>	
ECON 1113	Principles of Economics-Macro (Core III-SS) <sup>2, 5</sup>	
ECON 1123	Principles of Economics-Micro (Core III-SS) <sup>2, 5</sup>	
ECON 2843	Elements of Statistics (Core I-M) <sup>5</sup>	
MIS 2113	Computer-Based Information Systems <sup>5</sup>	
<b>Total Credit Hours</b>		<b>56-66</b>

- 1 Substitute: MATH 1523 for MATH 1643; MATH 1823 or MATH 1914 for MATH 1743.
- 2 Two courses, 6 hours, of Core III Social Science are required and one course must be P SC 1113. ECON 1113 or ECON 1123 will meet the other 3 hours of this requirement.
- 3 It is recommended students take either World Culture or Artistic Forms at the 3000/4000 level to fulfill the university requirement of one upper-division course outside the major from the approved University-Wide General Education. It may also be satisfied in the upper-division or free elective categories.
- 4 College requirement: in order to progress to upper-division business courses, students must earn grades of C or better in all Basic Business prerequisite course requirements and MATH 1743.
- 5 Minimum grade of C required.

**FREE ELECTIVES**

Electives to bring total applicable hours to the minimum total required for the degree including a minimum of 61 upper-division (3000 level and above) hours. B AD 2110, B AD 2113, MGT 2013, and MKT 2013 will not count for credit toward a BBA.

In order to progress to upper-division business courses, students must earn grades of C or better in all Basic Business prerequisite course requirements and MATH 1743 (may substitute MATH 1823 or MATH 1914 for MATH 1743).

**UNDERGRADUATE MAJOR REQUIREMENTS**

A maximum of six hours of transfer work will apply towards the major.

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
<b>Total Credit Hours</b>		<b>18</b>

**REQUIRED COURSES**

Code	Title	Credit Hours
<b>Core Requirements</b> <span style="float: right;">12</span>		
L S 3323	Legal Environment of Business	
MGT 3013	Principles of Organization and Management	
MKT 3013	Principles of Marketing and Supply Chain Management	
B AD 4013	Business Strategy and Policy <sup>1</sup>	
<b>Shared Coursework</b> <span style="float: right;">0-12</span>		
Students may share up to 12 hours of additional graduate-level business electives with the graduate degree		
<b>Additional Requirements</b> <span style="float: right;">11</span>		
ACCT 2123	Fundamental Managerial Accounting	
B AD 2091	Career Readiness I-Transitioning to the Workplace	
B AD 3091	Career Readiness II-Advancing in the Workplace	
ENT 2113	Innovation & Entrepreneurship	
FIN 2303	Business Finance	
<b>Total Credit Hours</b>		<b>23-35</b>

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

**GRADUATE REQUIREMENTS**

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

Code	Title	Credit Hours
<b>Required Courses</b>		
ACCT 5100	Accounting Professional Development	0
ACCT 5113	Advanced Accounting	3
ACCT 6553	Accounting Theory and Research	3
ACCT 5703	Income Tax Accounting II (or other appropriate 5000-or 6000-level tax course as determined by Graduate Liaison)	3
<b>Accounting Electives</b> <sup>1</sup>		
Choose 12 hours of any 5000- or 6000-level Accounting course (except ACCT 5202 or ACCT 5212)		
<i>Graduate Business Electives</i> <sup>1</sup> <span style="float: right;">12</span>		
Choose 12 additional hours of graduate-level elective courses in ACCT, B AD, ECON, ENGB, ENT, FIN, L S, MGT, MIS, MKT, and SCM <sup>2</sup>		
<b>Total Credit Hours</b>		<b>33</b>

- 1 Students may share up to 12 hours of the graduate accounting electives or graduate business electives with the undergraduate degree, dependent upon the student's proposed career track or interest. Appropriate courses may be applied as approved by the Graduate Liaison.
- 2 Maximum three hours ACCT coursework.

More information in the catalog: (<http://ou-public.courseleaf.com/price-business/steed-accounting/accounting-bba-accounting-advanced-standing-master-accountancy/>).

### ADDITIONAL REQUIREMENTS

1. Pass/No Pass **will not** be accepted for any Business or General Education courses or any specifically required courses.
2. Students must complete the GMAT exam with a score of 500 or greater.
3. Comprehensive written exam required at end of program.
4. Sixty hours, excluding physical education activity courses, must be taken at a baccalaureate degree-granting institution.
5. A combined maximum of 8 hours of general military experience and flight instruction courses will count toward the required hours.

### SUGGESTED SEMESTER PLAN OF STUDY

Additional hours may be required if remedial math or language is required. Please see an academic counselor to develop a plan of study.

During the third year:

- Take GMAT (if required)
- Interview for internships
- Apply for admission to Master of Accountancy program

Year	FIRST SEMESTER		Hours	SECOND SEMESTER		Hours
FIRST YEAR	ECON 1113	Principles of Economics-Macro ( Core III ) <sup>1</sup>	3	B AD 1001	Personal Computing Productivity Tools <sup>1</sup>	1
	ENT 2113	Innovation & Entrepreneurship	3	ECON 1123	Principles of Economics-Micro ( Core III ) <sup>1</sup>	3
	ENGL 1113	Principles of English Composition ( Core I )	3	ENGL 1213 or EXPO 1213	Principles of English Composition ( Core I ) or Expository Writing	3
	MATH 1643	Functions and Modeling for Business, Life and Social Sciences	3	MIS 2113	Computer-Based Information Systems <sup>1</sup>	3
		First-Year Experience (Core V) <sup>2</sup>	3	MATH 1743	Calculus I for Business, Life and Social Sciences ( Core I ) <sup>1</sup>	3
				Natural Science (Core II) <sup>2</sup>	3	
	<b>CREDIT HOURS</b>		<b>15</b>	<b>CREDIT HOURS</b>		<b>16</b>
SECOND YEAR	ACCT 2113	Fundamental Financial Accounting <sup>1</sup>	3	ACCT 2123	Fundamental Managerial Accounting	3
	ECON 2843	Elements of Statistics <sup>1</sup>	3	B AD 2091	Career Readiness I-Transitioning to the Workplace	1
	P SC 1113	American Federal Government ( Core III )	3	FIN 2303	Business Finance	3
	B C 2813	Strategic Communication for Business Professionals <sup>1</sup>	3	PHIL 1273	Introduction to Business Ethics ( Core IV: Western Culture )	3
		World Culture (Core IV) <sup>2</sup>	3		Natural Science with Lab (2nd discipline) (Core II) <sup>2</sup>	4
	Free Elective	3		Artistic Forms (Core IV) <sup>2</sup>	3	
	<b>CREDIT HOURS</b>		<b>18</b>	<b>CREDIT HOURS</b>		<b>17</b>
THIRD YEAR	ACCT 3113	Intermediate Accounting I	3	ACCT 3123	Intermediate Accounting II	3
	ACCT 3353	Accounting Information Systems/Databases	3	ACCT 3603	Income Tax Accounting I	3
	B AD 3091	Career Readiness II-Advancing in the Workplace	1	HIST 1483 or HIST 1493	United States to 1865 or United States, 1865 to the Present	3
	L S 3323	Legal Environment of Business	3		Upper-Division General Education <sup>3</sup>	3
	MGT 3013	Principles of Organization and Management	3		Free Elective	3
	MKT 3013	Principles of Marketing and Supply Chain Management	3			
	<b>CREDIT HOURS</b>		<b>16</b>	<b>CREDIT HOURS</b>		<b>15</b>
FOURTH YEAR	ACCT 3313	Cost Accounting	3	Choose both of the following modules:		
	ACCT 4543	Auditing	3	Module 1:		
	B AD 4013	Business Strategy and Policy	3	B AD 3700	Internship in Business Administration ( interviewing takes place in Year 3 )	3
	ACCT 5100	Accounting Professional Development	0	Module 2:		
		Graduate Accounting Elective <sup>4</sup>	3		Graduate Business Elective	2
		Free Elective	5		Graduate Business Elective	2
	Free Elective	3		Graduate Accounting Elective	3	
	<b>CREDIT HOURS</b>		<b>20</b>	<b>CREDIT HOURS</b>		<b>10</b>
FIFTH YEAR	ACCT 5113	Advanced Accounting	3	ACCT 5703	Income Tax Accounting II	3
	ACCT 6553	Accounting Theory and Research	3		Graduate Accounting Elective	3
		Graduate Accounting Elective	3		Graduate Business Elective	3
		Graduate Accounting or Business Elective	3		Graduate Business Elective	2
	<b>CREDIT HOURS</b>		<b>12</b>	<b>CREDIT HOURS</b>		<b>11</b>

<sup>1</sup> Grade of C or better required.

<sup>2</sup> University-Wide General Education course, refer to online listing.

<sup>3</sup> May be free elective if Artistic Form, World Culture, or Science course is 3000-4000-level.

<sup>4</sup> Shared courses: students may share up to 12 hours of graduate-level business electives between the undergraduate and graduate degrees.