

**REQUIREMENTS FOR THE GRADUATE CERTIFICATE**  
**MICHAEL F. PRICE COLLEGE OF BUSINESS**  
**THE UNIVERSITY OF OKLAHOMA**

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

General Requirements
Minimum Total Hours ..... 12

Program
Accounting G004 Graduate Certificate

**Minimum Total Hours: 12**

**Program Code: G004**

## Certificate Requirements

The Accounting Graduate Certificate will provide students with fundamental knowledge in accounting, preparing them to understand financial reporting, control systems, and tax implications of business transactions to be enabled to make better business decisions.

Code	Title	Credit Hours
<b>Program Core</b>		
ACCT 5202	Financial Accounting	2
or ACCT 5232	Financial Reporting Foundations	
Electives		
Choose 10 credit hours from the following:		10
ACCT 5212	Managerial Accounting	
ACCT 5222	Fundamentals of Cost Accounting	
ACCT 5242	Financial Reporting for Assets and Investments	
ACCT 5252	Financial Reporting for Liabilities and Equity	
ACCT 5262	Fundamentals of Income Taxation & Tax Accounting	
ACCT 5272	Fundamentals of Taxation of Business & Employment Income	
ACCT 5282	Fundamentals of Accounting Information Systems	
ACCT 5292	Fundamentals of Internal Control	
ACCT 5302	Fundamentals of Auditing	
ACCT 5352	Financial Statement Analysis Theory and Methods	
Other courses as approved by Steed School of Accounting		
<b>Total Credit Hours</b>		<b>12</b>

A graduate *certificate* is not a graduate *degree*. A graduate degree represents a program of independent inquiry beyond the depth of coursework alone, while a graduate certificate represents a set of courses only.

- All courses must be taken at OU. No transfer credit will apply.
- No course substitutions are permitted for graduate certificates.
- Coursework applied to a graduate certificate cannot be more than five years old as of the semester the graduate certificate is awarded.
- Students must earn a grade point average of 3.00 or higher on all coursework applied to the graduate certificate.

More information in the catalog: (<http://ou-public.courseleaf.com/price-business/steed-accounting/accounting-graduate-certificate/>).