

REQUIREMENTS FOR THE BACHELOR/MASTER OF ACCOUNTANCY DEGREES

MICHAEL F. PRICE COLLEGE OF BUSINESS THE UNIVERSITY OF OKLAHOMA

For Students Entering the Oklahoma State System for Higher Education
Summer 2000 through Spring 2001

GENERAL REQUIREMENTS

Minimum Total Hours 153
 Minimum Overall Grade Point Average 3.00
 Minimum Grade Point Average in Major *3.00
 Minimum Grade Point Average in Upper-Division Business Courses ‡3.00
 Minimum Grade Point Average in Graduate Level Courses ‡3.00
 Minimum Grade Point Average—OU Residence. 3.00

B AC/M AC

0502P

Major

LOWER-DIVISION REQUIREMENTS			UPPER-DIVISION REQUIREMENTS	
Subject	Hours	Courses	Core Requirements - 18 hours	Major Requirements - 24 hours
Communications	9-19	ENGL 1113 , Principles of English Composition (Core I) ENGL 1213 , Principles of English Composition (Core II) COMM1113 , Principles of Communication Foreign Language, 0-10 hours, (Core I)—Students who have completed two years of high school foreign language are exempt from the general education foreign language requirement.	ECON 3133 , Intermediate Macroeconomic Theory FIN 3303 , Business Finance FIN 4303 , Advanced Business Finance LS 3323 , Legal Environment of Business LS 4413 , Law of Business Organizations, or 4523 , Law of Commercial Transactions MGT 3523 , Production/Operations Management	NO CORRESPONDENCE COURSES ACCT 3113 , Intermediate Accounting I ACCT 3123 , Intermediate Accounting II ACCT 3313 , Cost Accounting ACCT 3603 , Income Tax Accounting I ACCT 4363 , Accounting Information Systems ACCT 4543 , Auditing ACCT 4703 , Income Tax Acct. II, or ACCT 4113 , Advanced Accounting ACCT 6553 , Seminar-Accounting Theory
		P SC 1113 , American Federal Government (Core III) Elect 3 hours from two of the following fields: Anthropology, Psychology, or Sociology. Maximum of three hours in one field.		
Behavioral & Social Science	9	P SC 1113 , American Federal Government (Core III) Elect 3 hours from two of the following fields: Anthropology, Psychology, or Sociology. Maximum of three hours in one field.		
Humanities	12	HIST 1483 or 1493 , U.S. (Core IV) 1 course from each of the following 3 fields (Core IV): §Understanding Artistic Forms - _____ §Western Civilization and Culture - _____ §Non-Western Culture - _____ One upper-division course from the approved University-Wide General Education course list (outside the major) must be selected in addition to the capstone course. Courses taken to fulfill the University-Wide General Education requirements must be chosen from the list of approved courses printed in the class schedule.		
Science & Mathematics	17	§ Natural Sciences —8 hours, 2 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) _____ _____ MATH 1643 , Precalculus for Business, Life, and Social Sciences MATH 1743 , Calculus I for Business, Life & Social Sciences (Core I—Substitute: 1823 , Calculus & Analytic Geom. I) MATH 2123 , Calculus II for Business, Life & Social Sciences (Substitute: 2423 , Calculus & Analytic Geom. II)	Accounting Electives - 12 hours	Graduate Courses 18 hours
Basic Business	21	ACCT 2113 , Fundamentals of Financial Accounting ACCT 2123 , Fundamental Managerial Accounting B C 2813 , Business Communication ECON 1113 , Principles of Economics—Macro (Core III) ECON 1123 , Principles of Economics—Micro ECON 2843 , Elements of Statistics MIS 2113 , Computer-Based Information Systems	Free Electives	Any 5000 or 6000 Accounting course except ACCT 5013, Quantitative Financial Controls, and ACCT 5313, Managerial Accounting Tools. ECON 5033 , Managerial Economics I MGT 5083 , Human Resource Mgmt. & Organizational Behavior B AD 6413 , Business Strategy MKT 5063 , Managerial Marketing Graduate Business Elective: 6 hours of a 5000 or 6000-level in Finance, Economics, Management, Marketing, Business Communications, Business Administration, or Legal Studies.
§Courses taken to fulfill the University General Education Requirements must be chosen from the University-Wide General Education Approved Course List.			13 hours if exempt from foreign language. 3 hours if foreign language must be taken. Free electives may be taken in any lower- or upper-division area inside or outside the College of Business. A maximum of three hours of accounting may be taken. Physical education, aviation and military science will not count toward the degree.	

* A 3.00 cumulative and OU grade point average is required for upper-division accounting.
 ‡ A 3.00 cumulative and OU grade point average is required for upper-division business courses (3000-4000 level).
 † A 3.00 cumulative and OU grade point average is required for graduate-level courses.

ADDITIONAL REQUIREMENTS.

1. Forty-eight hours must be earned outside the College of Business (Economics 1113, 1123 may be counted as outside).
2. Pass/No Pass **WILL NOT** be accepted for any Business courses or any specifically required courses.
3. Students must complete the GMAT exam with a score of 500 or greater.

COURSES IN ACCOUNTING (ACCT)

2113 Fundamental Financial Accounting. Basic principles of financial accounting. Emphasis on the preparation and use of the income statement, balance sheet and statement of funds flow for corporations. Coverage includes the analysis and recording of transactions involving cash, inventories, fixed assets, bonds and capital stock as well as closing, adjusting and reversing entries for revenue and expense items. (F, Sp, Su)

2123 Fundamental Managerial Accounting. Prerequisite: 2113. Introduction to managerial accounting. Analysis of cost behavior and the use of this knowledge for both short- and long-term decision. An introduction to budgeting and the accumulation of product costs for planning and performance evaluation. Specific coverage includes cost-volume-profit analysis, capital budgeting, allocations, variances from standard costs and the measurement of divisional performance. (F, Sp, Su)

3113 Intermediate Accounting I. Prerequisite: 2123. Valuation and other theoretical problems in accounting for cash, temporary investments, receivables, inventories, long-term investments, plant and equipment and intangible assets. (F, Sp, Su)

3123 Intermediate Accounting II. Prerequisite: 3113 and junior standing. Stockholders' equity, dilutive securities, investments, issues related to income determination including revenue recognition, accounting for income taxes, pensions, leases and error analysis, preparation and analysis of financial statements, including price level changes and statement of changes in financial position. (F, Sp, Su)

3313 Cost Accounting. Prerequisite: 2123, junior standing. Basic cost principles. Job order costing, process and joint costing, and estimated costs. (F, Sp, Su)

3603 Income Tax Accounting I. Prerequisite: 3113, or concurrent enrollment in 3113, or permission, junior standing. Introduction to individual income taxation including: returns, rates, exemptions, includible and excludible income, capital gains and losses, deductions related to a trade or business, itemized deductions, credits and other areas of individual taxation. (F, Sp, Su)

G4113 Advanced Accounting. Prerequisite: 3113, 3123, and junior standing. Consolidated financial statements, business combinations, branch accounting, foreign currency transactions and financial statements, governmental accounting, partnerships. (F, Sp, Su)

4323 Governmental Accounting. Prerequisite: 2113, 2123, and 3113. Study of governmental and non-profit accounting. An analysis of funds that reflect activity for government units, hospitals, and educational institutions. (F)

G4363 Accounting Information Systems. Prerequisite: 3113, MIS 2003 or equivalent, and junior standing. A study of the structure, flow, and use of accounting data in computer-based environments. Topics include: analysis and design of accounting systems, database concepts, internal control, IT audits, event-based modeling, and electronic commerce. Course focuses on the practical application of system concepts to accounting practice. (F, Sp, Su)

G4543 Auditing. Prerequisite: twenty-one hours of accounting, and Economics 2843, junior standing. Auditing concepts, standards, principles, and procedures; coverage includes professional ethics, auditors' legal responsibilities, EDP control systems, audit sampling, and audit reports. (F, Sp, Su)

G6553 Seminar in Accounting Theory. Prerequisite: graduate standing, twenty-four hours of accounting and permission. Study of the development of accounting theory, the theory of income, asset valuation and history of accounting thought. (F)

COURSES IN BUSINESS ADMINISTRATION (B AD)

G6413 Strategic Management. Prerequisite: admission to MBA program. The study of management decisions and actions to improve an organization's competitiveness in global business environments. Uses a variety of pedagogies to integrate strategies. Students develop skills to formulate, implement, and evaluate organizational strategies in rapidly changing environments. This course is an integrative/cross-functional course. (Sp)

COURSES IN BUSINESS COMMUNICATION (B C)

2813 Business Communication. Prerequisite: English 1113 and 1213 or equivalent, Communication 1113 and sophomore standing. This course is writing intensive. Focuses on oral and written communication as well as critical thinking skills. Also covers persuasive strategies and moves sequentially from analytical skills to composition strategies to written and oral reports. (F, Sp, Su)

COURSES IN ECONOMICS (ECON)

1113 Principles of Economics—Macro. The functioning and current problems of the aggregate economy: determination and analysis of national income, employment, inflation and stabilization; money and banking, monetary and fiscal policy; and aspects of international interdependence. **Laboratory** (F, Sp, Su)

1123 Principles of Economics—Micro. Goals, incentives and allocation of resources resulting from economic behavior with applications and illustrations from current issues: operation of markets for goods, services and factors of production; the behavior of firms and industries in different types of competition and income distribution. **Laboratory** (F, Sp, Su)

2843 Elements of Statistics. Prerequisite: Mathematics 1503 or equivalent. Basic statistical techniques emphasizing business and economic applications. Topics covered include data summary techniques, elementary probability theory, estimation, hypothesis testing, simple regression, time-series and index numbers. **Laboratory** (F, Sp, Su)

†3133 Intermediate Macroeconomic Theory. National income concepts; aggregate demand by household, business, government, and foreign sectors; determination of national income, interest rate, price, output, and employment levels. (F, Sp, Su)

G5033 Managerial Economics I. Prerequisite: graduate standing. Practical applications of economic theory and techniques to business problems. Topics include: demand theory and estimation; production and cost theory; empirical cost analysis; pricing practices, market structure and antitrust policy; corporate strategies for dealing with risk; long-term investment decisions with emphasis on plant size, technological change and investment requirements. (F, Sp)

COURSES IN FINANCE (FIN)

3303 Business Finance. Prerequisite: Accounting 2113, 2123, and Economics 1113, 1123 and 2843. An introductory course in financial administration of the firm. Topics include the finance function, concepts of sources and uses of funds, analysis and estimation of need for funds (short- and long-term), short-term sources, working capital management policy, long-term sources, capital structure policy and implementation, capital budgeting and the cost of capital. (F, Sp, Su)

4303 Advanced Business Finance. Prerequisite: 3303. Development of theory and applications of financial management of the firm with both domestic and international investment decisions, structure and cost of capital, working capital management, dividend policy, long term financial planning and forecasting. The course emphasizes the development of problem solving skills and the use of computerized financial modeling. (F, Sp)

COURSES IN LEGAL STUDIES (L S)

3323 Legal Environment of Business. Prerequisite: junior standing. The legal environment of business organizations with ethical considerations and the social and political influences affecting such environments. (F, Sp, Su)

G4413 The Law of Business Organizations. Prerequisite: 3323. Law and the form of the business unit; formation, promotion, and organization; financing, devices for raising capital, inducements of investors; management of the business unit, keeping the unit within the powers; distribution of the powers; duties of members and representatives in management; responsibility for torts and crimes; adjustment of the rights of creditors; dissolution of the business unit. (F, Sp, Su)

G4523 The Law of Commercial Transactions. Prerequisite: 3323. A comprehensive survey of commercial transactions, including the law of sales, warranties, risk of loss, negotiable instruments, bank collections and deposits, electronic fund transfers, secured transactions and bankruptcy. (F)

COURSES IN MANAGEMENT (MGT)

3013 Principles of Organization and Management. Prerequisite: junior standing. An introductory course presenting the basic concepts and practices of management, both private and public. Historical development of management; basic definitions and philosophy; fundamental managerial functions, including planning, organizing, staffing, directing, and controlling; a survey approach to quantification in organizational life; current trends in management; possible future developments in organization and administration. (F, Sp, Su)

3523 Production/Operations Management. Prerequisite: Economics 2843, Mathematics 1743, junior standing. A study of the principles and practices related to production and operations management including product decisions, process planning, project planning, work measurement, plant location, facilities layout, scheduling and associated analytical techniques. (F, Sp, Su)

G5083 Human Resource Management and Organizational Behavior. Prerequisite: permission (Director, PCB Graduate Programs); graduate standing. Survey of theory, practice and research in the major functional areas of human resources management to include planning, staffing, performance appraisal, compensation, labor relations, and training and development. Also examines the organizational behavior literature relevant to the implementation of human resource programs and activities. Includes such topics as motivation, communication, group dynamics, conflict management and organizational change. (F, Sp)

COURSES IN MANAGEMENT INFORMATION SYSTEMS (MIS)

2113 Computer-Based Information Systems. Prerequisite: undergraduate major in business. Covers theory and practice for design and use of computer-based information systems in organizations. Project work includes using a relational database and designing a personal web page. Students demonstrate their ability to use a personal computer for word-processing, spreadsheet, database, and presentation applications by passing a competency exam. **Laboratory** (F, Sp, Su)

COURSES IN MARKETING (MKT)

G5063 Managerial Marketing. Prerequisite: graduate standing and permission. The consideration involved in marketing management decisions based on consumer orientation; innovation and creative adaption to change; marketing goals; the cultural implications of marketing action; and the role of theory in marketing. (F, Sp, Su)