Requirements

15 hours. At least 9 credit hours must be taken at the University of Oklahoma. No correspondence courses may be taken to fulfill requirements. Courses for the minor may not be taken Pass/No Pass.

Prerequisite: ACCT 2123 Managerial Accounting

Required: (students must complete prerequisites)

- ACCT 3113, Intermediate Accounting I
- ACCT 3123, Intermediate Accounting II
- 6 hours chosen from the following:
  
  ACCT 3313, Cost Accounting  
  ACCT 3603, Income Tax Accounting I  
  ACCT 4113, Advanced Accounting  
  ACCT 4603, Income Tax Accounting II

Minimum OU and Combined GPA of 2.50 in courses completed in the minor.*

<table>
<thead>
<tr>
<th>Course</th>
<th>Credit Hours</th>
<th>Grade</th>
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<tbody>
<tr>
<td>ACCT 3113</td>
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<tr>
<td>ACCT 3123</td>
<td>3</td>
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<tr>
<td>ACCT 3313</td>
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</table>

No single course may be used to satisfy a major requirement and a minor requirement. A course may be used, however, to satisfy both a major support requirement and a minor requirement.

The requirements for a minor must be completed concurrently with the major degree requirements. No minor may be added by completing courses after receiving the bachelor’s degree. If declared and successfully completed, the student’s transcript will indicate the minor at the time the bachelor’s degree is posted.

*All courses with an ACCT designator, except the required lower-division prerequisite business ACCT course will be calculated in the minor GPA.