

# REQUIREMENTS FOR THE BACHELOR OF BUSINESS ADMINISTRATION DEGREE

## 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 . . . . .	128
Minimum Overall Grade Point Average . . . . .	2.50
Minimum Grade Point Average in Major . . . . .	*2.50
Minimum Grade Point Average in Upper-Division Business Courses . . . . .	†2.50
Minimum Grade Average—OU Residence . . . . .	2.50

Accounting  
**0502A**  
Major

LOWER-DIVISION REQUIREMENTS			UPPER-DIVISION REQUIREMENTS		
Subject	Hours	Courses	Core Requirements - 15 hours	Major Requirements - 18-24 hours	
Communications	9-19	<b>ENGL 1113</b> , Principles of English Composition (Core I) <b>ENGL 1213</b> , Principles of English Composition (Core II) <b>COMM 1113</b> , 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.	<b>FIN 3303</b> , Business Finance <b>L S 3323</b> , Legal Environment of Business <b>MGT 3013</b> , Principles of Organization and Management <b>MKT 3013</b> , Principles of Marketing <b>†B AD 4013</b> , Business Strategy and Policy—Capstone (to be taken last semester of senior year)	<b>NO CORRESPONDENCE COURSES</b>	
Behavioral & Social Science	9	<b>P SC 1113</b> , American Federal Government (Core III)  Elect 6 hours from the following fields: Anthropology, Psychology, Sociology, Political Science, Geography (Economic, Human or Political Geography). A maximum of three hours of Pol. Sci. will count toward this requirement.		† = requires completion of all other College of Business core courses prior to enrollment and permission from Undergraduate Programs.	<b>ACCT 3113</b> , Intermediate Accounting I <b>ACCT 3123</b> , Intermediate Accounting II <b>ACCT 3313</b> , Cost Accounting <b>ACCT 3603</b> , Income Tax Accounting I <b>ACCT 4363</b> , Accounting Information Systems <b>ACCT 4543</b> , Auditing
Humanities	12	<b>HIST 1483</b> or <b>1493</b> , 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, B AD 4013. Courses taken to fulfill the University-Wide General Education requirements must be chosen from the list of approved courses printed in the class schedule. This course may be taken as an upper-division elective.			<b>ACCT 3113</b> , Intermediate Accounting I <b>ACCT 3123</b> , Intermediate Accounting II <b>ACCT 3313</b> , Cost Accounting <b>ACCT 3603</b> , Income Tax Accounting I <b>ACCT 4363</b> , Accounting Information Systems <b>ACCT 4543</b> , Auditing  Additional Accounting Courses: <b>3960</b> , Honors Reading <b>3980</b> , Honors Research <b>4113</b> , Advanced Accounting <b>4323</b> , Governmental Accounting <b>4553</b> , Accounting Theory <b>4703</b> , Income Tax Accounting II <b>4990</b> , Special Problems in Accounting  (ACCT 3013, 3023, and 3033 are not open to accounting majors.)
Science & Mathematics	17	<b>§Natural Sciences</b> —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)  _____  _____  <b>MATH 1643</b> , Precalculus for Business, Life, and Social Sciences  <b>MATH 1743</b> , Calculus I for Business, Life & Social Sciences (Core I—Substitute: <b>1823</b> , Calculus & Analytic Geom. I)  <b>MATH 2123</b> , Calculus II for Business, Life & Social Sciences (Substitute: <b>2423</b> , Calculus & Analytic Geom. II)	<b>Upper-Division Business Electives - 6 hours</b>  6 hours selected from the following areas: Acct., Bus. Admin., Bus. Comm., Economics, Energy Management, Finance, Legal Studies, Management, Management Information Systems, and Marketing.  Hours in major and upper-division business electives combined must total a minimum of 24 hours.		
Basic Business	21	<b>ACCT 2113</b> , Fundamentals of Financial Accounting <b>ACCT 2123</b> , Fundamental Managerial Accounting <b>B C 2813</b> , Business Communication <b>ECON 1113</b> , Principles of Economics—Macro (Core III) <b>ECON 1123</b> , Principles of Economics—Micro <b>ECON 2843</b> , Elements of Statistics <b>MIS 2113</b> , Computer-Based Information Systems	<b>Free Electives</b>  7 hours if exempt from foreign language.  Free electives may be taken in any lower- or upper-division area outside the College of Business.	<b>Upper-Division Electives 14 hours</b>  Upper-division electives may be taken in any area inside or outside the College of Business except accounting.	
<b>§Courses taken to fulfill the University General Education Requirements must be chosen from the University-Wide General Education Approved Course List.</b>					

\* A 2.50 cumulative and OU grade point average is required for upper-division accounting.  
 † A 2.50 cumulative and OU grade point average is required for upper-division business courses (3000-4000 level).  
 A combined maximum of 8 hours of military science, aviation and physical education activity courses will count toward the 128 hours.

#### ADDITIONAL REQUIREMENTS

1. A minimum of 39 hours of upper-division business courses (3000-4000-level) are required.

2. No more than 24 hours of 3000-4000-level accounting courses can be taken to count toward the required 128 hours.
3. Candidates for the B.B.A. degree must complete their last 30 hours as resident students in the College of Business Administration. However, if a candidate has completed the last 51 hours as a resident student at the University of Oklahoma, 9 of the last 60 hours may be taken at another university or by correspondence from OU.
4. Pass/No Pass **WILL NOT** be accepted for any upper-division Business courses or any specifically required courses.

**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)

**3960 Honors Reading.** 1 to 3 hours. Prerequisite: junior or senior standing, admission to the Honors Program. May be repeated; maximum credit six hours. Independent study in field of accounting and related disciplines to broaden student's perspective in general field of business. (F, Sp, Su)

**3980 Honors Research.** 1 to 3 hours. Prerequisite: junior or senior standing, admission to the Honors Program. May be repeated; maximum credit six hours. Independent research in field of accounting and related disciplines to apply research techniques learned in research tool courses to actual business situations. (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)

**G4553 Accounting Theory.** Prerequisite: twenty-four hours of accounting, junior standing. A study of the current rules governing financial accounting and financial reporting as promulgated by the Financial Accounting Standards Board. (F, Sp)

**4703 Income Tax Accounting II (Slashlisted with 5703).** Prerequisite: 3603 or permission, junior standing. Extension of 3603. Introduction to taxation of partnerships and corporations, inventories, installment sales, declarations, foreign income, assessments and estates, and trusts. No student may earn credit for both 4703 and 5703. (F, Sp, Su)

**G4990 Special Problems in Accounting.** 1 to 2 hours. Prerequisite: twenty-four hours of accounting. Directed readings and problems under staff supervision for advanced students. A comprehensive report and/or examination is required. (F, Sp, Su)

**COURSES IN BUSINESS ADMINISTRATION (B AD)**

**4013 Business Strategy and Policy.** Prerequisite: senior standing and completion of all other College of Business Administration core courses. Administrative decision making with emphasis on analyzing business problems, formulating policies and implementing plans for action; comprehensive cases provide the opportunity to study the proper interrelationships among production, finance, marketing and the many other functions involved in managing a business enterprise. Should be taken in student's final semester. (F, Sp, Su)

**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)

**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)

**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)

**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)

**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)**

**3013 Principles of Marketing.** Prerequisite: Economics 1113, 1123, Accounting 2113, 2123, junior standing. Focuses on the relationship between the firm and its customers and the other members of the channel of distribution. Introduces students to: the marketing function of an organization; the environmental factors influencing marketing decisions; the discovery of market opportunities; the development of marketing strategy; and the development of marketing programs. (F, Sp, Su)