



**MASTER OF SCIENCE IN ACCOUNTING 0970
ACCOUNTING FOR PROFESSIONALS—30 HOURS
PROGRAM INFORMATION**

I. PREREQUISITES

The background course requirement is composed of the following courses:

___	ACCT	3203	Cost Accounting I*
___	ACCT	3303	Intermediate Accounting I*
___	ACCT	3383	Federal Income Tax Accounting*
___	ACCT	3403	Intermediate Accounting II
___	ACCT	4503	Auditing
___	BSEC	2603	Business and Economic Statistics I
___	BUSLW	3213	The Legal Environment of Business
___	ECON	2013	Principles of Micro Economics
___	FIN	3113	Financial Management
___	MIS	3433	Management Information Systems

*** 6 hours of lower-level (2000) undergraduate accounting classes must be successfully completed before enrolling in these upper-level courses.**

The purpose of background courses is to provide a strong base of knowledge for advanced business and accounting studies. Background courses may be waived for students who have successfully completed and achieved a grade of “C” or higher on previous course work addressing a specified content area. Background courses cannot be used to fulfill the 30 hours of MSA graduate courses. The equivalent undergraduate courses may also be taken at any accredited four-year institution. Applicants who must satisfy background course requirements may be admitted as non-degree seeking students to take undergraduate courses only.

II. FOR UNDERGRADUATE NON-MAJORS IN ACCOUNTING

For students who did not major in accounting at the undergraduate level, the degree program consists of 30 semester hours of background undergraduate accounting and business classes and 30 semester hours of graduate courses. Specific requirements

include 6 semester hours of lower-level (2000) undergraduate accounting classes, 15 semester hours of upper-level (3000-4000) undergraduate accounting classes, 15 semester hours of undergraduate business classes, 15-18 semester hours of graduate accounting classes, and 12-15 semester hours of graduate business classes. For students with an undergraduate degree in business, the background course requirements are reduced accordingly. For students with an accounting degree, the program usually consists of 30 hours of graduate courses: 15-18 semester hours of graduate accounting classes and 12-15 semester hours of graduate business classes. All graduates will meet the education requirements to sit for the CPA exam in Oklahoma.

III. GRADUATE COURSES

In addition to satisfying the background course requirements, all M.S. Accounting (MSA) students must complete 30 hours of graduate courses. Some latitude is allowed in selecting courses. However, students must satisfy all prerequisites of a graduate course before enrolling. The Internship in Accounting can be taken for 3 hours credit only after successful completion of at least 12 semester hours of graduate courses.