

**MASTER OF SCIENCE IN ACCOUNTING (0970)  
PROGRAM OF STUDY**

**Graduate Courses**

In addition to satisfying the background course requirements (see next page), 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. A recap of the suggested degree requirements for the MSA follows.

**Master of Science in Accounting**

**Graduate Accounting Courses 15 – 18 Hours**

- ACCT 5013 Performance Evaluation and Auditing of Internal Processes
- ACCT 5023 Development of Accounting Theory
- ACCT 5033 Special Topics in Taxation (May be repeated for credit when topics vary)
- ACCT 5043 Special Topics in Accounting (May be repeated for credit when topics vary)
- ACCT 5053 Profit Planning and Control
- ACCT 5063 Contemporary Accounting Problems
- ACCT 5953 Internship in Accounting

**Non-Accounting Graduate Courses 12 - 15 Hours**

- BSEC 5113 Special Topics in Quantitative Methods (May be repeated for credit when topics vary)
- BUS 5123 Organizational Communications and Leadership
- BUSLW 5133 Contemporary Legal Issues
- ECON 5143 Applied Economics
- FIN 5153 Financial Analysis and Decision Making
- MIS 5163 Special Topics in Information Technology (May be repeated for credit when topics vary)
- MKTG 5173 Marketing Analysis

## **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 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.

### **Background 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. 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