

**REQUIREMENTS FOR THE MASTER OF ACCOUNTANCY**  
**MICHAEL F. PRICE COLLEGE OF BUSINESS**  
**THE UNIVERSITY OF OKLAHOMA**

Academic Year
For Students Entering the Oklahoma State System for Higher Education Summer 2024 through Spring 2025

General Requirements
Minimum Total Hours (Non-Thesis) ..... 51

Program
Online Accounting M013 Master of Accountancy

**Minimum Total Hours (Non-Thesis): 51**

**Program Code: M013**

## Program Requirements

Code	Title	Credit Hours
<b>Required Coursework</b>		
ACCT 5232	Financial Reporting Foundations	2
ACCT 5242	Financial Reporting for Assets and Investments	2
ACCT 5252	Financial Reporting for Liabilities and Equity	2
ACCT 5222	Fundamentals of Cost Accounting	2
ACCT 5262	Fundamentals of Income Taxation & Tax Accounting	2
ACCT 5272	Fundamentals of Taxation of Business & Employment Income	2
ACCT 5282	Fundamentals of Accounting Information Systems	2
ACCT 5292	Fundamentals of Internal Control	2
ACCT 5302	Fundamentals of Auditing	2
ACCT 5113	Advanced Accounting	3
ACCT 6553	Accounting Theory and Research	3
<i>Choose one course:</i>		
ACCT 5703	Income Tax Accounting II	3
An appropriate 5000 or 6000 level tax course as determined by the Graduate Liaison.		
<i>Accounting Electives</i>		
Choose twelve hours of 5000- or 6000-level Accounting courses <sup>1</sup>		12
<i>Graduate Business Electives</i>		
Choose twelve hours of graduate courses in B AD, ECON, ENT, FIN, L S, MGT, MIT, MKT, SCM, or ACCT <sup>2</sup>		12
<b>Total Credit Hours</b>		<b>51</b>

Master's degree programs which require a thesis consist of *at least* 30 credit hours. All non-thesis master's degree programs require *at least* 30 credit hours.

Credit transferred from other institutions must meet specific criteria and is subject to certain limitations.

Courses completed through correspondence study may *not* be applied to the master's degree.

To qualify for a graduate degree, students must achieve an overall grade point average of 3.0 or higher in the degree program coursework and in all resident graduate coursework attempted. A student must also have at least a 3.0 in all coursework (including undergraduate coursework if any).

Additional information for master's degree students may be found in the Graduate College Bulletin.

More information in the catalog: (<http://ou-public.courseleaf.com/price-business/steed-accounting/accounting-online-master-accountancy/>).

<sup>1</sup> Except ACCT 5202 and ACCT 5212.

<sup>2</sup> Maximum 3 hours of ACCT coursework.

The Non-Thesis degree is a coursework only degree; a Non-Thesis examination is not required.

## General Requirements for all Master's Degrees

The master's degree requires the equivalent of *at least* two semesters of satisfactory graduate work and additional work as may be prescribed for the degree.

All coursework applied to the master's degree must carry graduate credit.