## General Requirements

For Students Entering the Oklahoma
State System for Higher Education
Summer 2023 through Spring 2024

Minimum Total Hours (Non-Thesis) .................................................. 33

### REQUIRED COURSES

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 5100</td>
<td>Accounting Professional Development</td>
<td>0</td>
</tr>
<tr>
<td>ACCT 5113</td>
<td>Advanced Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 6553</td>
<td>Accounting Theory and Research</td>
<td>3</td>
</tr>
<tr>
<td>Choose one course:</td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>ACCT 5703</td>
<td>Income Tax Accounting II</td>
<td></td>
</tr>
<tr>
<td></td>
<td>An appropriate 5000 or 6000 level tax course as determined by the Graduate Liaison.</td>
<td></td>
</tr>
</tbody>
</table>

**Accounting Electives**

Choose twelve hours of 5000- or 6000-level Accounting courses

**Graduate Business Electives**

Choose twelve hours of graduate courses in B AD, ECON, ENT, FIN, L S, MGT, MIT, MKT, SCM, or ACCT

**Total Credit Hours**

33

1 Except ACCT 5202 and ACCT 5212.
2 Maximum three 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.

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.