

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

PROGRAM REQUIREMENTS

Code	Title	Credit Hours
Required Coursework		
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 ¹		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 ²		12
Total Credit Hours		51

¹ Except ACCT 5202 and ACCT 5212.

² 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.

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/>).