

# REQUIREMENTS FOR THE MASTER OF ACCOUNTANCY

## MICHAEL F. PRICE COLLEGE OF BUSINESS

THE UNIVERSITY OF OKLAHOMA

For Students Entering the  
Oklahoma State System  
for Higher Education:  
**Summer 2017 through  
Spring 2018**

**GENERAL REQUIREMENTS**  
**Minimum Total Hours (Non-Thesis) . . . . . 33**

Accounting  
M001  
Online Accounting  
M002  
*Master of Accountancy*



| REQUIRED COURSES   |  |    |   |
|--|--|----|---|
| <b>Required Coursework (6 hours):</b>  |  |    | The master's degree requires the equivalent of <i>at least</i> two semesters of satisfactory graduate work and additional work as may be prescribed for the degree.   |
| ACCT 5100      Accounting Professional Development   |  | 0  | All coursework applied to the master's degree must carry graduate credit.   |
| ACCT 5113      Advanced Accounting   |  | 3  |   |
| ACCT 6553      Seminar in Accounting Theory  |  | 3  | Master's degree programs which require a thesis consist of <i>at least</i> 30 credit hours. All non-thesis master's degree programs require <i>at least</i> 32 credit hours.  |
| <b><u>Accounting Electives (12 hours):</u></b>   |  |    |   |
| 5000- or 6000-level Accounting courses, except ACCT 5202 and ACCT 5212.                      |  | 12 | Credit transferred from other institutions must meet specific criteria and is subject to certain limitations.   |
| <b><u>Graduate Business Electives (15 hours):</u></b>  |  |    |   |
| Graduate Business courses, with a minimum of 12 hours in non-Accounting courses.             |  | 15 | Courses completed through correspondence study may <i>not</i> be applied to the master's degree.  |
| The Non-Thesis degree is a coursework-only degree; a Non-Thesis examination is not required. |  |    | 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).                            |
|  |  |    | Successful completion of a written comprehensive examination over financial accounting theory and reporting is required of all candidates for the Master of Accountancy degree. In addition, the examining committee may conduct an oral examination to clarify and discuss a student's responses on the written examination. |

A student who has done satisfactory graduate work and has earned a 3.0 grade point average may file for master's candidacy.