# Accounting (ACCT)

ACCT 2003 Survey of Accounting  
**Prerequisites:** 24 semester credit hours, including ENGL 1113 and MATH 1483 or equivalent.  
**Description:** Introduction to financial and managerial accounting concepts and objectives. May not be used for degree credit with ACCT 2103 and ACCT 2203.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3  
**Levels:** Undergraduate  
**Schedule types:** Lecture  
**Department/School:** Accounting

ACCT 2103 Financial Accounting  
**Prerequisites:** 24 semester credit hours, including ENGL 1113 and MATH 1483 or equivalent.  
**Description:** Financial accounting concepts and the use of financial accounting information in decision-making.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3  
**Levels:** Undergraduate  
**Schedule types:** Lecture  
**Department/School:** Accounting

ACCT 2203 Managerial Accounting  
**Prerequisites:** ACCT 2103.  
**Description:** Managerial accounting concepts and objectives, planning and control of sales and costs, analysis of costs and profits.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3  
**Levels:** Undergraduate  
**Schedule types:** Lecture  
**Department/School:** Accounting

ACCT 3003 Foundational Accounting Skills  
**Prerequisites:** ACCT 2003 with a grade of "C" or better (or ACCT 2103 and 2203 with a grade of "C" or better and a satisfactory score on a qualifying exam covering basic accounting concepts).  
**Description:** Foundational skills and concepts underlying financial accounting and reporting.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3  
**Levels:** Undergraduate  
**Schedule types:** Lecture  
**Department/School:** Accounting

ACCT 3103 Intermediate Accounting I  
**Prerequisites:** ACCT 3003 with a grade of "C" or better (or ACCT 2103 and 2203 with a grade of "C" or better and a satisfactory score on a qualifying exam covering basic accounting concepts).  
**Description:** Theory and concepts underlying financial accounting and reporting. Previously offered as ACCT 3433 and ACCT 3303.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3  
**Levels:** Undergraduate  
**Schedule types:** Lecture  
**Department/School:** Accounting

ACCT 3113 Intermediate Accounting II  
**Prerequisites:** ACCT 3103 with a grade of "C" or better.  
**Description:** Theory and concepts underlying financial accounting and reporting. Continuation of ACCT 3103. Previously offered as ACCT 4433 and ACCT 3403.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3  
**Levels:** Undergraduate  
**Schedule types:** Lecture  
**Department/School:** Accounting

ACCT 3183 Agribusiness Accounting and Taxation  
**Prerequisites:** 60 semester credit hours, including ENGL 1113 and MATH 1483 or equivalent.  
**Description:** Development of the ability to read, analyze and use accounting information to improve decision-making and tax planning. Same course as AGEC 3183.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3  
**Levels:** Undergraduate  
**Schedule types:** Lecture  
**Department/School:** Accounting

ACCT 3203 Cost Accounting  
**Prerequisites:** ACCT 3003 with a grade of "C" or better (or ACCT 2103 and ACCT 2203 with a grade of "C" or better and a satisfactory score on a qualifying exam covering basic accounting concepts) and STAT 2023.  
**Description:** Cost accumulation systems, allocating product costs, planning and controlling costs, standard costing, and profitability analysis.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3  
**Levels:** Undergraduate  
**Schedule types:** Lecture  
**Department/School:** Accounting

ACCT 3603 Accounting Information Systems  
**Prerequisites:** ACCT 3003 with a grade of "C" or better (or ACCT 2103 and ACCT 2203 with a grade of "C" or better and a satisfactory score on a qualifying exam covering basic accounting concepts); by permission only.  
**Description:** Accounting system design and installation. Course previously offered as ACCT 4603.  
**Credit hours:** 3  
**Contact hours:** Lecture: 3  
**Levels:** Undergraduate  
**Schedule types:** Lecture  
**Department/School:** Accounting
ACCT 4033 Advanced Federal Income Taxation
Prerequisites: ACCT 3013 with a grade of "C" or better.
Description: Federal income tax law applicable to individuals, corporations, partnerships, trusts and estates, and other specialized topics. Previously offered as ACCT 4013.
Credit hours: 3
Contact hours: Lecture: 3
Levels: Undergraduate
Schedule types: Lecture
Department/School: Accounting

ACCT 4133 Advanced Accounting
Prerequisites: ACCT 3113 with a grade of "C" or better.
Description: Accounting for business combinations and consolidations, accounting for governmental and not-for-profit entities. Previously offered as ACCT 4403.
Credit hours: 3
Contact hours: Lecture: 3
Levels: Undergraduate
Schedule types: Lecture
Department/School: Accounting

ACCT 4233 Internal Auditing
Prerequisites: ACCT 3103 and ACCT 3603 with a grade of "C" or better.
Description: Examination of theory and practices utilized by internal auditors in performing operational audits to assure an organization's operational effectiveness, efficiency, and control over resources. Previously offered as ACCT 4203.
Credit hours: 3
Contact hours: Lecture: 3
Levels: Undergraduate
Schedule types: Lecture
Department/School: Accounting

ACCT 4503 Auditing and Assurance Services
Prerequisites: ACCT 3103 and ACCT 3603 with a grade of "C" or better.
Description: Auditing theory, procedures, and practices.
Credit hours: 3
Contact hours: Lecture: 3
Levels: Undergraduate
Schedule types: Lecture
Department/School: Accounting

ACCT 4553 Ethical Issues in Accounting
Prerequisites: Admission to the MS/PPA or permission of department and ACCT 3003 with a grade of "C" or better (or ACCT 2103 and ACCT 2203 with a grade of "C" or better and satisfactory score on a qualifying exam covering basic accounting concepts).
Description: Basic theories of ethics, including moral reasoning, moral values, relativity and objectivity, freedom and responsibility. Lecture and case approach for examination of issues such as independence, integrity, objectivity, client relationships, employee-employer relations, advertising, preferential treatment, core values and the corporation, and corporate governance, such as Sarbanes-Oxley Act, Foreign Corrupt Practices Act, and SEC regulations.
Credit hours: 3
Contact hours: Lecture: 3
Levels: Undergraduate
Schedule types: Lecture
Department/School: Accounting

ACCT 4653 Contemporary Integrated Accounting and Business Systems
Prerequisites: ACCT 3603 with a grade of "C" or better.
Description: Concepts and software applications underlying the design and use of databases for financial, managerial, and tax accounting measurement, compliance disclosure, and decision-related reporting in traditional and electronic commerce settings. Previously offered as ACCT 4453 and MGMT 4453.
Credit hours: 3
Contact hours: Lecture: 3
Levels: Undergraduate
Schedule types: Lecture
Department/School: Accounting

ACCT 4723 Expanding Accounting Horizons in the US
Prerequisites: ACCT 2003 (or both ACCT 2103 and ACCT 2203) or consent of instructor.
Description: A visit to a region or regions within the United States. An integrated approach to the organizational, economic, political, historical, and technological issues impacting the firms, industries, and standard settlers visited. Effect on the accounting profession of the firms, industries, and standard settlers visited is also examined.
Credit hours: 3
Contact hours: Lecture: 3
Levels: Undergraduate
Schedule types: Lecture
Department/School: Accounting

ACCT 4733 International Accounting
Prerequisites: ACCT 3003 with a grade of "C" or better (or ACCT 2103 and ACCT 2203 with a grade of "C" or better and a satisfactory score on a qualifying exam covering basic accounting concepts).
Description: Diversity in financial reporting across countries and its effect on global capital flows. Using corporate financial information across borders. Accounting in emerging markets. Previously offered as ACCT 4703.
Credit hours: 3
Contact hours: Lecture: 3
Levels: Undergraduate
Schedule types: Lecture
Department/School: Accounting

ACCT 4763 International Accounting Abroad
Prerequisites: ACCT 2003 with a grade of "C" or better or consent of instructor.
Description: A visit to a location or locations outside the United States. An integrated approach to the cultural, economic, political, historical, and technological effects of the region on international accounting. Comparison of the accounting issues of the region to that of the U.S.
Credit hours: 3
Contact hours: Lecture: 3
Levels: Undergraduate
Schedule types: Lecture
Department/School: Accounting
<table>
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<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Prerequisites</th>
<th>Description</th>
<th>Credit hours</th>
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<th>Department/School</th>
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<tr>
<td>ACCT 4930</td>
<td>Accounting Projects</td>
<td>ACCT 3113 and ACCT 3203 with a grade of &quot;C&quot; or better and consent of instructor.</td>
<td>Special topics, projects and independent study in accounting. Previously offered as ACCT 4010. Offered for variable credit, 1-9 credit hours, maximum of 9 credit hours.</td>
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<td>Graduate</td>
<td>Lecture</td>
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<td>ACCT 5013</td>
<td>Tax Research</td>
<td>Admission to MS in accounting.</td>
<td>Development and administration of federal tax law with emphasis on the development of tax research skills.</td>
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<td>ACCT 5023</td>
<td>Estate and Trust Taxation</td>
<td>Admission to MS in accounting.</td>
<td>Federal and Oklahoma wealth transfer tax systems, including estate, gift, and generation-skipping transfer taxation. Also, treatment of income taxation of estates and trusts and estate planning vehicles.</td>
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<td>Graduate</td>
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<td>ACCT 5033</td>
<td>Natural Resource Taxation</td>
<td>Admission to MS in accounting.</td>
<td>Federal income tax laws applicable to the acquisition, operation, and disposal of natural resource properties.</td>
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<td>ACCT 5043</td>
<td>Partnership Taxation</td>
<td>Admission to MS in accounting and completion of ACCT 5013.</td>
<td>Federal income tax laws applicable to partners and partnerships.</td>
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<td>ACCT 5083</td>
<td>MBA Tax Management</td>
<td>Admission to MBA program or consent of MBA director.</td>
<td>An introduction to the basic framework of the federal income tax system with an emphasis on recognition of the tax implications of business transactions and how taxes affect managerial decision-making. An exploration of the social and economic policy ramifications of the tax system.</td>
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<td>Graduate</td>
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<td>ACCT 5103</td>
<td>Seminar in Contemporary Accounting Theory I</td>
<td>Admission to MS in accounting.</td>
<td>Origins and development of accounting theory. Critical study of issues in contemporary accounting theory.</td>
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<td>ACCT 5113</td>
<td>Financial Accounting Research</td>
<td>Admission to MS in accounting.</td>
<td>Research and presentation of solutions for complex issues in current and emerging accounting practice; using databases, SEC, FASB, AICPA, IASB, as well as other publicly available information.</td>
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<td>ACCT 5123</td>
<td>Enterprise Resource Planning</td>
<td>ACCT 3113 with a grade of &quot;C&quot; or better and admission to the MS in accounting program.</td>
<td>Resource planning for global business organizations. Integrated data flow and computer software for enterprise resource planning. Integration of transactional analysis, fundamental accounting practice, financial planning, and supply chain analysis forming the basis for study in this integrated approach to enterprise resource planning.</td>
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<td>3</td>
<td>Graduate</td>
<td>Lecture</td>
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<td>ACCT 5133</td>
<td>International Oil and Gas Accounting</td>
<td>ACCT 3113 with a grade of &quot;C&quot; or better and admission to the MS in accounting program.</td>
<td>Financial accounting and reporting for U.S. and international oil and gas operations. Domestic and international joint interest accounting. Accounting for international concession and profit sharing agreements.</td>
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ACCT 5153 Financial Statement Analysis
Prerequisites: ACCT 3113 with a grade of "C" or better and admission to the MS in accounting program.
Description: Study of the demand and supply of financial data, properties of numbers derived from financial statements, the role of financial information in investment decisions, and features of the decision-making environment. Previously offered as ACCT 5313.
Credit hours: 3
Contact hours: Lecture: 3
Levels: Graduate
Schedule types: Lecture
Department/School: Accounting

ACCT 5183 MBA Financial Reporting
Prerequisites: Admission to a SSB graduate program or consent of MBA director.
Credit hours: 3
Contact hours: Lecture: 3
Levels: Graduate
Schedule types: Lecture
Department/School: Accounting

ACCT 5203 Seminar in Contemporary Accounting Theory II
Prerequisites: ACCT 3113 with a grade of "C" or better and admission to the MS in accounting program.
Credit hours: 3
Contact hours: Lecture: 3
Levels: Graduate
Schedule types: Lecture
Department/School: Accounting

ACCT 5233 Valuation and Advanced Cost Management
Prerequisites: Admission to MS in accounting.
Description: Valuation of assets using a variety of interdisciplinary business methods. Advanced topics in cost management including the role of risk and its impact on valuation and cost management issues. Previously offered as ACCT 5803.
Credit hours: 3
Contact hours: Lecture: 3
Levels: Graduate
Schedule types: Lecture
Department/School: Accounting

ACCT 5503 Auditing and Assurance Services
Prerequisites: Admission to professional program in accounting (PPA)/MS in accounting program.
Description: Auditing theory, procedures and practices.
Credit hours: 3
Contact hours: Lecture: 3
Levels: Graduate
Schedule types: Lecture
Department/School: Accounting

ACCT 5513 Advanced Auditing and Assurance Services
Prerequisites: ACCT 5503 or equivalent.
Description: Introduction to fraud examination and legal issues involved in investigative process. Advanced topics in statutory auditing, operational auditing and investigative services.
Credit hours: 3
Contact hours: Lecture: 3
Levels: Graduate
Schedule types: Lecture
Department/School: Accounting

ACCT 5543 Fraud Examination
Prerequisites: Permission of SSB Graduate Programs office.
Description: Schemes used in the commission of white-collar fraud, as well as causes, symptoms and prevention methods related to these crimes.
Credit hours: 3
Contact hours: Lecture: 3
Levels: Graduate
Schedule types: Lecture
Department/School: Accounting

ACCT 5553 Forensic Accounting Tools
Prerequisites: Permission of SSB Graduate Programs office.
Description: Provides in-depth study and practice with tools that are most critical in conducting proactive fraud detection and fraud investigations.
Credit hours: 3
Contact hours: Lecture: 3
Levels: Graduate
Schedule types: Lecture
Department/School: Accounting

ACCT 5603 Accounting-based Information Systems
Prerequisites: Permission of SSB Graduate Programs office.
Description: Concepts underlying the design and use of an effective accounting information system.
Credit hours: 3
Contact hours: Lecture: 3
Levels: Graduate
Schedule types: Lecture
Department/School: Accounting

ACCT 5613 Business Systems Control and Risk Analysis
Prerequisites: Admission to MIS/AIS. Not available to MS in accounting students.
Description: Controlling and auditing business information systems, including management and applications controls, electronic commerce and internet-related controls and evaluation of systems.
Credit hours: 3
Contact hours: Lecture: 3
Levels: Graduate
Schedule types: Lecture
Department/School: Accounting
ACCT 5723 Expanding Accounting Horizons in the US  
Prerequisites: ACCT 2003 or consent of instructor.  
Description: A visit to a region or regions within the United States.  
An integrated approach to the organizational, economic, political,  
historical, and technological issues impacting the firms, industries,  
and standard settlers visited. Effect on the accounting profession of  
the firms, industries, and standard settlers visited is also examined.  
Credit hours: 3  
Contact hours: Lecture: 3  
Levels: Graduate  
Schedule types: Lecture  
Department/School: Accounting

ACCT 5753 Seminar in International Accounting  
Prerequisites: ACCT 3113 with a grade of "C" or better and admission to  
the MS in accounting program.  
Description: Accounting issues faced by multinational enterprises  
and internationally listed companies, including diversity in financial  
reporting and harmonization. Not available for students who have credit  
in ACCT 4733. Previously offered as ACCT 5713.  
Credit hours: 3  
Contact hours: Lecture: 3  
Levels: Graduate  
Schedule types: Lecture  
Department/School: Accounting

ACCT 5763 International Accounting Abroad  
Prerequisites: ACCT 2003 and ACCT 3003 with a grade of "C" or better  
or consent of instructor.  
Description: A visit to a location or locations outside the United States.  
An integrated approach to the cultural, economic, political, historical,  
and technological effects of the region on international accounting.  
Comparison of the accounting issues of the region to that of the U.S.  
Credit hours: 3  
Contact hours: Lecture: 3  
Levels: Graduate  
Schedule types: Lecture  
Department/School: Accounting

ACCT 5783 MBA International Acct  
Prerequisites: ACCT 5183 and admission to MBA program or consent of  
MBA director.  
Description: Diversity in financial reporting across countries and its effect  
on global capital flows. Corporate financial information across borders.  
Accounting in emerging markets.  
Credit hours: 3  
Contact hours: Lecture: 3  
Levels: Graduate  
Schedule types: Lecture  
Department/School: Accounting

ACCT 5830 Graduate Internship in Accounting  
Prerequisites: Admission to MS/PPA in accounting program; consent of  
graduate coordinator and completion of either ACCT 5503 or ACCT 5013  
and Excel Expert Certification approved by the department.  
Description: Supervised internship in public accounting, industry, or  
not-for-profit organizations. May be counted as elective hours only.  
Previously offered as ACCT 5900. Offered for variable credit, 1-3 credit  
hours, maximum of 3 credit hours.  
Credit hours: 1-3  
Contact hours: Other: 1  
Levels: Graduate  
Schedule types: Independent Study  
Department/School: Accounting

ACCT 5840 Special Topics and Individual Work in Accounting  
Prerequisites: Consent of instructor.  
Description: Individual work on special topics, projects or readings  
selected to acquaint students with significant accounting literature.  
Previously offered as ACCT 5110. Offered for variable credit, 1-10 credit  
hours, maximum of 10 credit hours.  
Credit hours: 1-10  
Contact hours: Lecture: 1  
Levels: Graduate  
Schedule types: Lecture  
Department/School: Accounting

ACCT 5850 Practicum in Professional Accounting  
Prerequisites: Admission to MS/PPA in accounting program.  
Description: Study of current relevant accounting practices. Previously  
offered as ACCT 5400. Offered for variable credit, 1-6 credit hours,  
maximum of 6 credit hours.  
Credit hours: 1-6  
Contact hours: Other: 1  
Levels: Graduate  
Schedule types: Independent Study  
Department/School: Accounting

ACCT 5880 MBA Special Topics in Accounting  
Prerequisites: ACCT 5183 and admission to MBA program or consent of  
MBA director.  
Description: Individual work on special topics, projects or readings to  
aquaint students with accounting literature. Offered for variable credit,  
1-3 credit hours, maximum of 3 credit hours.  
Credit hours: 1-3  
Contact hours: Other: 1  
Levels: Graduate  
Schedule types: Independent Study  
Department/School: Accounting

ACCT 5932 Research Report  
Prerequisites: Consent of supervising professor and admission to MS  
in accounting. Restricted to candidates seeking the MS in accounting  
degree and not available to students who have credit in ACCT 5940.  
Description: Methods used in research and report writing in accounting.  
Independent investigation and writing of an acceptable report on a topic  
approved by the student's supervising professor. Previously offered as  
ACCT 5902.  
Credit hours: 2  
Contact hours: Other: 2  
Levels: Graduate  
Schedule types: Independent Study  
Department/School: Accounting

ACCT 5940 Thesis  
Prerequisites: Admission to MS in accounting.  
Description: For students writing reports and theses in accounting.  
Previously offered as ACCT 5000. Offered for variable credit, 1-6 credit  
hours, maximum of 6 credit hours.  
Credit hours: 1-6  
Contact hours: Other: 1  
Levels: Graduate  
Schedule types: Independent Study  
Department/School: Accounting
ACCT 5990 CPA Review

Prerequisites: Admission to MS/PPA in accounting program; consent of graduate coordinator.

Description: Review of content and skills tested on the Certified Public Accountant exam. Graded on a pass-fail basis. Offered for variable credit, 3-6 credit hours, maximum of 6 credit hours.

Credit hours: 3-6
Contact hours: Other: 3
Levels: Graduate
Schedule types: Independent Study
Department/School: Accounting

ACCT 6000 Doctoral Research and Thesis

Prerequisites: Approval of advisory committee.

Description: For students working on the doctoral degree. Offered for variable credit, 1-18 credit hours, maximum of 36 credit hours.

Credit hours: 1-18
Contact hours: Other: 1
Levels: Graduate
Schedule types: Independent Study
Department/School: Accounting

ACCT 6110 Graduate Readings and Special Topics in Accounting

Prerequisites: Consent of supervising professor and coordinator of graduate programs in accounting.

Description: Supervised reading of significant literature and study of special topics not covered in regularly scheduled accounting courses. Offered for variable credit, 1-3 credit hours, maximum of 20 credit hours.

Credit hours: 1-3
Contact hours: Other: 1
Levels: Graduate
Schedule types: Independent Study
Department/School: Accounting

ACCT 6703 Seminar in Accounting Research

Prerequisites: Doctoral student status and consent of coordinator of graduate programs in accounting.

Description: The theoretical literature and research methodology in accounting.

Credit hours: 3
Contact hours: Lecture: 3
Levels: Graduate
Schedule types: Lecture
Department/School: Accounting