ACCOUNTING, MS

Requirements for Students Matriculating in or before Academic Year 2019-2020. Learn more about Graduate College Academic Regulation 7.0 (http://catalog.okstate.edu/graduate-college).

Total Hours: 33 Hours

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 5103</td>
<td>Seminar in Contemporary Accounting Theory I</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 5113</td>
<td>Financial Accounting Research</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 5013</td>
<td>Tax Research</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 5023</td>
<td>Estate and Trust Taxation</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 5043</td>
<td>Partnership Taxation</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 5053</td>
<td>Corporate Taxation</td>
<td>3</td>
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Elective Accounting Courses

To complete the minimum 21 hours of accounting courses, students may select from the following courses. At least 5 accounting electives are required for students with an external reporting concentration, and a minimum of 2 accounting electives are required for students with a tax concentration.

- ACCT 5133 International Oil and Gas Accounting
- ACCT 5153 Financial Statement Analysis
- ACCT 5513 Advanced Auditing and Assurance Services
- ACCT 5543 Fraud Examination
- ACCT 5753 Seminar in International Accounting
- ACCT 5830 Graduate Internship in Accounting
- ACCT 5850 Practicum in Professional Accounting

Other Graduate Electives

Students can select from a wide variety of accounting and other business courses to complete their requirements. The following courses are automatically approved for graduate electives. Students should visit with the M.S. Coordinator if they wish to use other 5000-level courses for their graduate electives.

- ACCT 5840 Special Topics and Individual Work in Accounting
- ECON 5033 Macroeconomic Analysis
- ECON 5113 Managerial Economics
- ECON 5613
- EEE 5113 Entrepreneurship and Venture Management
- EEE 5133 Dilemmas and Debates in Entrepreneurship
- EEE 5263 Corporate Entrepreneurship
- EEE 5313 Emerging Enterprise Consulting
- EEE 5610 Advanced Entrepreneurship Practicum
- EEE 5653 Venture Capital
- EEE 5663 Imagination in Entrepreneurship
- FIN 5053 Theory and Practice of Financial Management
- FIN 5223 Investment Theory and Strategy

General Graduate College Requirements

- A minimum Grade-Point-Average of 3.00 is required
- A minimum Grade of "C" is required in all degree applicable courses
- No courses utilizing the Pass-No Pass grading system are permitted
- GRAD 5082 or GRAD 5092 may not be used to meet degree requirements

Additional Graduate College Masters Degree Requirements

Plan I ( coursework with thesis)

- A minimum of 30 credit hours
  - A minimum of 24 coursework credit hours comprised of:
    - 6 research or creative component credit hours
    - 21 in-residence credit hours (maximum of 9 transfer hours with "B" or better)
  - 21 credit hours at 5000- or 6000-level

Plan II ( coursework without thesis)

- A minimum of 32 credit hours
  - A maximum of 3 credit hours of research or creative component
  - A minimum of 23 in-residence credit hours (maximum of 9 transfer credit hours with "B" or better)
  - A minimum of 21 credit hours at the 5000- or 6000-level