

# SCHOOL OF ACCOUNTING

The School of Accounting offers degree programs at the undergraduate, master's, and doctoral levels. At each level, students have various options that allow them to choose the plan of study that best prepares them to achieve their career objectives.

Accounting plays a critical role in supporting a prosperous society. The School of Accounting prepares students to become part of the future of the accounting profession as trusted consultants, accountants, managers, and analysts who support businesses and organizations in the global marketplace. We focus on preparing our students for a rewarding career where they can help solve interesting and important problems. Our graduates have many possible career paths, including practicing as public, private, or governmental accountants or working in managerial positions requiring an understanding of important accounting concepts. Our faculty members are known for their dedication to students and for advancing the practice of accounting and accounting education through active research programs and continuing professional development.

The BS and MS accounting programs are focused on educating students for success in a wide range of professional accounting careers. Both programs prepare students to complete market-relevant professional accounting certifications.

The specific objective of the BS accounting program is to provide fundamental knowledge as a foundation for accounting career development, with a focus on having students complete the CIA and CMA professional exams, or enter an MS-accounting program as preparation for completion of the Uniform CPA Examination.

The specific objective of the MS accounting program is to provide students with a greater breadth and depth in accounting than is possible in the BS program. The MS program has a specific focus on preparing graduates for careers as professional accountants who will complete the Uniform CPA Examination.

Students who have the objective of becoming a CPA in Oklahoma must have a BS degree and are required to complete 150 credit hours consisting of 76 upper-division hours, 30 hours of accounting above introductory accounting (including 3 hours of external auditing), and nine upper-division hours from other business-related areas.

## Accreditation

The School of Business is fully accredited by AACSB International, with the School of Accounting having supplemental accreditation by AACSB.

## Courses

### ACCT 2003 Survey of Accounting

**Prerequisites:** 24 semester credit hours.

**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 Contact: 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 Contact: 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 Contact: 3

**Levels:** Undergraduate

**Schedule types:** Lecture

**Department/School:** Accounting

### ACCT 3001 Practicum in Professional Accounting I

**Prerequisites:** ACCT 2003 with a grade of "C" or better or both ACCT 2103 and ACCT 2203 with a grade of "C" or better.

**Description:** Study of current and emerging issues in the accounting profession. Graded on a pass-fail basis.

**Credit hours:** 1

**Contact hours:** Lecture: 1 Contact: 1

**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 ACCT 2203 with a grade of "C" or better).

**Description:** Foundational skills and concepts underlying financial accounting and reporting. May not be used for degree credit with ACCT 3004.

**Credit hours:** 3

**Contact hours:** Lecture: 3 Contact: 3

**Levels:** Undergraduate

**Schedule types:** Lecture

**Department/School:** Accounting

### ACCT 3004 Foundational Accounting and Data Skills

**Prerequisites:** (MSIS 2103 or AGECE 3213) with a grade of "C" or better and ACCT 2003 (or both ACCT 2103 and ACCT 2203) with a grade of "C" or better.

**Description:** Foundational skills and concepts underlying financial accounting and reporting and data analytics in accounting. May not be used for degree credit with ACCT 3003.

**Credit hours:** 4

**Contact hours:** Lecture: 3 Lab: 2 Contact: 5

**Levels:** Undergraduate

**Schedule types:** Lab, Lecture, Combined lecture and lab

**Department/School:** Accounting

**ACCT 3013 Federal Income Taxation****Prerequisites:** ACCT 3004 or ACCT 3003 with a grade of "C" or better.**Description:** Federal income tax and its relationship to business decision-making; primary emphasis on recognition of the important tax consequences that attach to business transactions and the impact on decision-making.**Credit hours:** 3**Contact hours:** Lecture: 3 Contact: 3**Levels:** Undergraduate**Schedule types:** Lecture**Department/School:** Accounting**ACCT 3103 Intermediate Accounting I****Prerequisites:** ACCT 3003 or ACCT 3004 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:** Theory and concepts underlying financial accounting and reporting. Previously offered as ACCT 3433 and ACCT 3303. May not be used for degree credit with ACCT 3104.**Credit hours:** 3**Contact hours:** Lecture: 3 Contact: 3**Levels:** Undergraduate**Schedule types:** Lecture**Department/School:** Accounting**ACCT 3104 Intermediate Accounting I and Data Analysis****Prerequisites:** ACCT 3004 or ACCT 3003 with a grade of "C" or better.**Description:** Theory and concepts underlying financial accounting and reporting. Foundational accounting data analytics skills. May not be used for degree credit with ACCT 3103.**Credit hours:** 4**Contact hours:** Lecture: 3 Lab: 2 Contact: 5**Levels:** Undergraduate**Schedule types:** Lab, Lecture, Combined lecture and lab**Department/School:** Accounting**ACCT 3113 Intermediate Accounting II****Prerequisites:** ACCT 3104 or 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 Contact: 3**Levels:** Undergraduate**Schedule types:** Lecture**Department/School:** Accounting**ACCT 3203 Cost Accounting****Prerequisites:** ACCT 3004 or ACCT 3003 with a grade of "C" or better and STAT 2013 or STAT 2023 or STAT 2053 with a grade of "C" or better.**Description:** Cost accounting knowledge and skills required of early career accountants. Topics covered likely to include cost accumulation systems, allocating product costs, planning and controlling costs, standard costing, and profitability analysis.**Credit hours:** 3**Contact hours:** Lecture: 3 Contact: 3**Levels:** Undergraduate**Schedule types:** Lecture**Department/School:** Accounting**ACCT 3603 Accounting Information Systems and Data Analytic Tools****Prerequisites:** ACCT 3004 or ACCT 3003 with a grade of "C" or better.**Description:** Accounting information systems knowledge and skills required of early career accountants. Topics likely to include accounting system design and installation, and related internal controls, as well as relevant data analytic tools. Course previously offered as ACCT 4603.**Credit hours:** 3**Contact hours:** Lecture: 3 Contact: 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 Contact: 3**Levels:** Undergraduate**Schedule types:** Lecture**Department/School:** Accounting**ACCT 4133 Advanced Accounting****Prerequisites:** ACCT 3113 with a grade of "C" or better.**Description:** Advanced accounting knowledge and skills required of early career accountants. Topics likely to include 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 Contact: 3**Levels:** Undergraduate**Schedule types:** Lecture**Department/School:** Accounting**ACCT 4233 Internal Auditing****Prerequisites:** ACCT 2003 and MSIS 3223.**Description:** Internal auditing theory, procedures, and practices required of early career accountants. Previously offered as ACCT 4203.**Credit hours:** 3**Contact hours:** Lecture: 3 Contact: 3**Levels:** Undergraduate**Schedule types:** Lecture**Department/School:** Accounting**ACCT 4503 External Auditing****Prerequisites:** ACCT 3104 (or ACCT 3103) with a grade of "C" or better and ACCT 3603 with a grade of "C" or better or concurrent enrollment.**Description:** External auditing theory, procedures, and practices required of early career accountants.**Credit hours:** 3**Contact hours:** Lecture: 3 Contact: 3**Levels:** Undergraduate**Schedule types:** Lecture**Department/School:** Accounting

**ACCT 4553 Ethics for Public Accountants**

**Prerequisites:** ACCT 3113 with a grade of "C" or better.

**Description:** Ethics concepts and applications required of early career accountants. Topics likely to include 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. Some states, including Texas, California, Colorado, and Virginia, require the completion of an ethics course to be eligible to sit for the CPA Exam. May not be used for degree credit with ACCT 5453.

**Credit hours:** 3

**Contact hours:** Lecture: 3 Contact: 3

**Levels:** Undergraduate

**Schedule types:** Lecture

**Department/School:** Accounting

**ACCT 4623 Expanding Accounting Horizons in the U.S. for Non-Majors**

**Prerequisites:** ACCT 2003 with a grade of "C" or better (or both ACCT 2103 and ACCT 2203 with a grade of "C" or better).

**Description:** A visit to a region or regions within the United States. An integrated approach to the organization, economic, political, historical, and technological issues impacting the firms, industries, or standard setters visited. May not be used for degree credit with ACCT 4723.

**Credit hours:** 3

**Contact hours:** Lecture: 3 Contact: 3

**Levels:** Undergraduate

**Schedule types:** Lecture

**Department/School:** Accounting

**ACCT 4723 Expanding Accounting Horizons in the US**

**Prerequisites:** ACCT 3004 or ACCT 3003 with a grade of "C" or better.

**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. May not be used for degree credit with ACCT 4623.

**Credit hours:** 3

**Contact hours:** Lecture: 3 Contact: 3

**Levels:** Undergraduate

**Schedule types:** Lecture

**Department/School:** Accounting

**ACCT 4743 Oil and Gas Accounting**

**Prerequisites:** ACCT 3104 or ACCT 3103 with a grade of "C" or better.

**Description:** Generally accepted accounting practices and procedures in the oil and gas industry. May not be used for degree credit with ACCT 5133.

**Credit hours:** 3

**Contact hours:** Lecture: 3 Contact: 3

**Levels:** Undergraduate

**Schedule types:** Lecture

**Department/School:** Accounting

**ACCT 4763 International Accounting Abroad (I)**

**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 Contact: 3

**Levels:** Undergraduate

**Schedule types:** Lecture

**Department/School:** Accounting

**General Education and other Course Attributes:** International Dimension

**ACCT 4901 Advanced Accounting Tools and Technologies**

**Prerequisites:** ACCT 3104 with a grade of "C" or better.

**Description:** Advanced accounting analytics and technology skills.

**Credit hours:** 1

**Contact hours:** Lecture: 1 Contact: 1

**Levels:** Undergraduate

**Schedule types:** Lecture

**Department/School:** Accounting

**ACCT 4911 Practicum in Professional Accounting II**

**Prerequisites:** ACCT 3113 with a grade of "C" or better; BSBA-Accounting major or minor.

**Description:** Study of current and emerging issues in the accounting profession, focusing on the impact of emerging technology.

**Credit hours:** 1

**Contact hours:** Lecture: 1 Contact: 1

**Levels:** Undergraduate

**Schedule types:** Lecture

**Department/School:** Accounting

**ACCT 4930 Accounting Projects**

**Prerequisites:** Consent of instructor.

**Description:** 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.

**Credit hours:** 1-9

**Contact hours:** Contact: 1-9 Other: 1-9

**Levels:** Undergraduate

**Schedule types:** Independent Study

**Department/School:** Accounting

**ACCT 4933 Internship in Accounting**

**Prerequisites:** ACCT 3113 with a grade of "C" or better.

**Description:** Supervised internship of at least 320 hours in public accounting, industry, government, or not-for-profit sector. Does not count toward upper-level accounting requirements for CPA Exam eligibility in all states. May not be used for degree credit with ACCT 5830. Graded on a pass-fail basis.

**Credit hours:** 3

**Contact hours:** Contact: 3 Other: 3

**Levels:** Undergraduate

**Schedule types:** Independent Study

**Department/School:** Accounting

**ACCT 4943 CIA Review**

**Prerequisites:** ACCT 3113 with a "C" or better, and ACCT 4233 with a "C" or better or concurrent enrollment.

**Description:** Review of content and skills tested on the Certified Internal Auditor exam. Does not count toward upper-level accounting requirements for CPA Exam eligibility in all states. Graded on a pass-fail basis. Please see instructor for additional costs associated with the course and related materials. May not be used for degree credit with ACCT 4953, ACCT 4963, ACCT 4970, ACCT 5994, or ACCT 5980.

**Credit hours:** 3

**Contact hours:** Contact: 3 Other: 3

**Levels:** Undergraduate

**Schedule types:** Independent Study

**Department/School:** Accounting

**ACCT 4953 CMA Review**

**Prerequisites:** ACCT 3113, ACCT 3203, and FIN 3113, all with a "C" or better.

**Description:** Review of content and skills tested on the Certified Management Accountant exam. Does not count toward upper-level accounting requirements for CPA Exam eligibility in all states. Graded on a pass-fail basis. Please see instructor for additional costs associated with the course and related materials. May not be used for degree credit with ACCT 4943, ACCT 4963, ACCT 4970, ACCT 5994, or ACCT 5980.

**Credit hours:** 3

**Contact hours:** Contact: 3 Other: 3

**Levels:** Undergraduate

**Schedule types:** Independent Study

**Department/School:** Accounting

**ACCT 4963 CPA Review**

**Prerequisites:** ACCT 4133 with a grade of "C" or better (or concurrent enrollment) and completion of 120 credit hours.

**Description:** Review of context and skills tested on the Certified Public Accountant exam. Does not count toward upper-level accounting requirements for CPA Exam eligibility in all states. May not be used for degree credit with ACCT 4943, ACCT 4953, ACCT 4970, ACCT 5994, or ACCT 5980. Graded on a pass-fail basis. Please see instructor for additional costs associated with the course and related materials.

**Credit hours:** 3

**Contact hours:** Contact: 3 Other: 3

**Levels:** Undergraduate

**Schedule types:** Independent Study

**Department/School:** Accounting

**ACCT 4970 Accounting Professional Certification Review**

**Prerequisites:** ACCT 3113 with a "C" or better and Instructor permission.

**Description:** Review of content and skills tested on specified professional accountancy exams. Does not count toward upper-level accounting requirements for CPA Exam eligibility in all states. May not be used for degree credit with ACCT 4943, ACCT 4953, ACCT 4963, ACCT 5994, or ACCT 5980. Graded on a pass-fail basis. Offered for variable credit, 1-4 credits, maximum 4 credit hours. Please see instructor for additional costs associated with the course and related materials.

**Credit hours:** 1-4

**Contact hours:** Contact: 1-4 Other: 1-4

**Levels:** Undergraduate

**Schedule types:** Independent Study

**Department/School:** Accounting

**ACCT 5003 Advanced Federal Income Taxation**

**Prerequisites:** Admission to MS in accounting.

**Description:** Federal income tax law applicable to individuals, corporations, partnerships, trusts and estates, and other specialized topics. Previously offered as ACCT 4033. May not be used for degree credit with ACCT 4033.

**Credit hours:** 3

**Contact hours:** Lecture: 3 Contact: 3

**Levels:** Graduate

**Schedule types:** Lecture

**Department/School:** Accounting

**Additional Fees:** Business Graduate Program fee of \$6 per credit hour applies.

**ACCT 5013 Tax Research**

**Prerequisites:** Admission to MS in accounting.

**Description:** Development and administration of federal tax law with emphasis on the development of tax research skills.

**Credit hours:** 3

**Contact hours:** Lecture: 3 Contact: 3

**Levels:** Graduate

**Schedule types:** Lecture

**Department/School:** Accounting

**Additional Fees:** Business Graduate Program fee of \$6 per credit hour applies.

**ACCT 5043 Taxation of Pass-Through Entities**

**Prerequisites:** Admission to MS in accounting and completion of ACCT 5013.

**Description:** Federal income tax laws applicable to pass-through entities, including partnerships and S corporations, and their owners.

**Credit hours:** 3

**Contact hours:** Lecture: 3 Contact: 3

**Levels:** Graduate

**Schedule types:** Lecture

**Department/School:** Accounting

**ACCT 5053 Corporate Taxation**

**Prerequisites:** Admission to MS in accounting and completion of ACCT 5013.

**Description:** Federal income tax law applicable to corporations and shareholders.

**Credit hours:** 3

**Contact hours:** Lecture: 3 Contact: 3

**Levels:** Graduate

**Schedule types:** Lecture

**Department/School:** Accounting

**ACCT 5093 Reimagine: Innovative Accounting and Analytics Mindset**

**Prerequisites:** Admission to the MS in Accounting Program.

**Description:** Focus on improving innovation, creativity, leadership and communication skills related to the accounting function. Please see Program Coordinator for additional costs associated with the course, related travel costs and scholarship opportunities.

**Credit hours:** 3

**Contact hours:** Lecture: 3 Contact: 3

**Levels:** Graduate

**Schedule types:** Lecture

**Department/School:** Accounting

**ACCT 5103 Seminar in Contemporary Accounting Theory I****Prerequisites:** Admission to MS in accounting.**Description:** Origins and development of accounting theory. Critical study of issues in contemporary accounting theory.**Credit hours:** 3**Contact hours:** Lecture: 3 Contact: 3**Levels:** Graduate**Schedule types:** Lecture**Department/School:** Accounting**ACCT 5113 Financial Accounting Research****Prerequisites:** Admission to MS in accounting.**Description:** Research and presentation of solutions for complex issues in contemporary accounting practice; using databases, SEC, FASB, AICPA, IASB, as well as other publicly available information.**Credit hours:** 3**Contact hours:** Lecture: 3 Contact: 3**Levels:** Graduate**Schedule types:** Lecture**Department/School:** Accounting**Additional Fees:** Business Graduate Program fee of \$6 per credit hour applies.**ACCT 5133 Oil and Gas Accounting****Prerequisites:** Admission to MS in accounting.**Description:** Financial accounting and reporting for oil and gas operations.**Credit hours:** 3**Contact hours:** Lecture: 3 Contact: 3**Levels:** Graduate**Schedule types:** Lecture**Department/School:** Accounting**ACCT 5143 Advanced Topics in Financial Reporting****Prerequisites:** Admission to MS in Accounting Program**Description:** Advanced theory and concepts underlying financial accounting and reporting.**Credit hours:** 3**Contact hours:** Lecture: 3 Contact: 3**Levels:** Graduate**Schedule types:** Lecture**Department/School:** Accounting**ACCT 5153 Financial Statement Analysis****Prerequisites:** Admission to MS in accounting.**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 Contact: 3**Levels:** Graduate**Schedule types:** Lecture**Department/School:** Accounting**Additional Fees:** Business Graduate Program fee of \$6 per credit hour applies.**ACCT 5183 MBA Financial Reporting****Prerequisites:** Admission to a SSB graduate program or consent of MBA director.**Description:** Fundamentals of financial reporting, preparation and analysis of financial statements, and the role of financial accounting in decision making. Previously offered as ACCT 5103.**Credit hours:** 3**Contact hours:** Lecture: 3 Contact: 3**Levels:** Graduate**Schedule types:** Lecture**Department/School:** Accounting**Additional Fees:** Business Graduate Program fee of \$6 per credit hour applies.**ACCT 5204 Financial Reporting I****Prerequisites:** Admission to a Spears School of Business graduate degree or certificate program and a "C" or better in ACCT 3003 or ACCT 3004 or ACCT 5183.**Description:** Theory and concepts underlying financial accounting and reporting. Foundational accounting data analytics skills. May not be used for degree credit if a student has credit in ACCT 3103, ACCT 3104, or the equivalent.**Credit hours:** 4**Contact hours:** Lecture: 3 Lab: 2 Contact: 5**Levels:** Graduate**Schedule types:** Lab, Lecture, Combined lecture and lab**Department/School:** Accounting**ACCT 5213 Financial Reporting II****Prerequisites:** Admission to a Spears School of Business graduate degree or certificate program and a "C" or better in ACCT 3003 or ACCT 3004 or ACCT 5183.**Description:** Theory and concepts underlying financial accounting and reporting. May not be used for degree credit with ACCT 3113.**Credit hours:** 3**Contact hours:** Lecture: 3 Contact: 3**Levels:** Graduate**Schedule types:** Lecture**Department/School:** Accounting**ACCT 5223 Financial Reporting III****Prerequisites:** Admission to a Spears School of Business graduate degree or certificate program and a "C" or better in ACCT 5213 or equivalent**Description:** Advanced accounting knowledge and skills required of early career accountants. Topics likely to include accounting for business combinations and consolidations, accounting for governmental and not-for-profit entities. May not be used for degree credit if a student has credit in ACCT 4133 or the equivalent.**Credit hours:** 3**Contact hours:** Lecture: 3 Contact: 3**Levels:** Graduate**Schedule types:** Lecture**Department/School:** Accounting**ACCT 5283 MBA Managerial Accounting****Prerequisites:** ACCT 5183 and admission to MBA program or consent of MBA director.**Description:** Interpretation of accounting data in planning, controlling and decision-making.**Credit hours:** 3**Contact hours:** Lecture: 3 Contact: 3**Levels:** Graduate**Schedule types:** Lecture**Department/School:** Accounting



**ACCT 5333 Cost Accounting**

**Prerequisites:** Admission to graduate program in the Spears School of Business AND ACCT 3004 OR ACCT 5183 or the equivalent

**Description:** Cost accounting knowledge and skills required of early career accountants. Topics covered likely to include cost accumulation systems, allocating product costs, planning and controlling costs, standard costing, and profitability analysis. Cannot be used for degree credit with ACCT 3203.

**Credit hours:** 3

**Contact hours:** Lecture: 3 Contact: 3

**Levels:** Graduate

**Schedule types:** Lecture

**Department/School:** Accounting

**ACCT 5343 Accounting Information Systems and Data Analytics Tools**

**Prerequisites:** Admission to a Spears School of Business graduate degree or certificate program and ACCT 3003 or ACCT 3004 or ACCT 5183;

**Description:** Accounting information systems knowledge and skills required of early career accountants. Topics likely to include accounting system design and installation, and related internal controls, as well as relevant data analytic tools. May not be used for degree credit if a student has credit in ACCT 3603, or the equivalent.

**Credit hours:** 3

**Contact hours:** Lecture: 3 Contact: 3

**Levels:** Graduate

**Schedule types:** Lecture

**Department/School:** Accounting

**ACCT 5353 Federal Income Taxation**

**Prerequisites:** Admission to a Spears School of Business graduate degree or certificate program and a "C" or better in ACCT 3003 or ACCT 3004 or ACCT 5183.

**Description:** Federal income tax and its relationship to business decision-making; primary emphasis on recognition of the important tax consequences that attach to business transactions and the impact on decision-making. May not be used for degree credit if a student has credit in ACCT 3013.

**Credit hours:** 3

**Contact hours:** Lecture: 3 Contact: 3

**Levels:** Graduate

**Schedule types:** Lecture

**Department/School:** Accounting

**ACCT 5363 External Auditing**

**Prerequisites:** Admission to a Spears School of Business graduate degree or certificate program and ACCT 3103 or ACCT 3104 or ACCT 5204.

**Description:** External auditing theory, procedures, and practices required of early career accountants. May not be used for degree credit if a student has credit in ACCT 4503 or the equivalent.

**Credit hours:** 3

**Contact hours:** Lecture: 3 Contact: 3

**Levels:** Graduate

**Schedule types:** Lecture

**Department/School:** Accounting

**ACCT 5453 Ethics for Public Accountants**

**Prerequisites:** ACCT 3113 with a grade of "C" or better.

**Description:** Ethics concepts and applications required of early career accountants. Topics likely to include 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. Some states, including Texas, California, Colorado, and Virginia, requires the completion of an ethics course to be eligible to sit for the CPA Exam. May not be used for degree credit with ACCT 4553.

**Credit hours:** 3

**Contact hours:** Lecture: 3 Contact: 3

**Levels:** Graduate

**Schedule types:** Lecture

**Department/School:** Accounting

**ACCT 5503 Advanced Auditing**

**Prerequisites:** Admission to MS in accounting.

**Description:** Auditing theory, procedures and practices.

**Credit hours:** 3

**Contact hours:** Lecture: 3 Contact: 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 Contact: 3

**Levels:** Graduate

**Schedule types:** Lecture

**Department/School:** Accounting

**ACCT 5563 Special Topics in Taxation**

**Prerequisites:** Admission to the MS in Accounting Program and ACCT 5013.

**Description:** The study of specialized topics including state and local income tax, tax issues related to non-profit entities, tax compliance and planning, and international tax issues.

**Credit hours:** 3

**Contact hours:** Lecture: 3 Contact: 3

**Levels:** Graduate

**Schedule types:** Lecture

**Department/School:** Accounting

**ACCT 5603 Advanced Accounting-based Information Systems**

**Prerequisites:** Admission to MS in accounting.

**Description:** Concepts underlying the design and use of an effective accounting information system.

**Credit hours:** 3

**Contact hours:** Lecture: 3 Contact: 3

**Levels:** Graduate

**Schedule types:** Lecture

**Department/School:** Accounting

**Additional Fees:** Business Graduate Program fee of \$6 per credit hour applies.

**ACCT 5623 Contemporary Issues in Taxation**

**Prerequisites:** Admission to the MS in Accounting Program and ACCT 5013.

**Description:** Contemporary issues in taxation.

**Credit hours:** 3

**Contact hours:** Lecture: 3 Contact: 3

**Levels:** Graduate

**Schedule types:** Lecture

**Department/School:** Accounting

**ACCT 5723 Expanding Accounting Horizons in the US**

**Prerequisites:** Admission to MS in accounting.

**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 Contact: 3

**Levels:** Graduate

**Schedule types:** Lecture

**Department/School:** Accounting

**ACCT 5763 International Accounting Abroad**

**Prerequisites:** Admission to MS in accounting.

**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 Contact: 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 Contact: 3

**Levels:** Graduate

**Schedule types:** Lecture

**Department/School:** Accounting

**ACCT 5833 Graduate Internship in Accounting**

**Prerequisites:** Admission to MS in accounting. Completion of either MSIS 5393 or department approved Excel program.

**Description:** Minimum 320-hour supervised internship in an accounting-related function. May be counted as elective hours only. May not be used for degree credit with ACCT 4933. Graded on a pass-fail basis. Supervised internship in public accounting, industry, or not-for-profit organizations. May be counted as elective hours only. Previously offered as ACCT 5900 and ACCT 5830. May not be used for degree credit with ACCT 4933. Graded on a pass-fail basis.

**Credit hours:** 3

**Contact hours:** Contact: 3 Other: 3

**Levels:** Graduate

**Schedule types:** Independent Study

**Department/School:** Accounting

**Additional Fees:** Business Graduate Program fee of \$6 per credit hour applies.

**ACCT 5840 Special Topics and Individual Work in Accounting**

**Prerequisites:** Admission to MS in accounting and 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: 1-10 Contact: 1-10

**Levels:** Graduate

**Schedule types:** Lecture

**Department/School:** Accounting

**Additional Fees:** Business Graduate Program fee of \$6 per credit hour applies.

**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 acquaint students with accounting literature. Offered for variable credit, 1-3 credit hours, maximum of 3 credit hours.

**Credit hours:** 1-3

**Contact hours:** Contact: 1-3 Other: 1-3

**Levels:** Graduate

**Schedule types:** Independent Study

**Department/School:** Accounting

**ACCT 5980 CPA Review**

**Prerequisites:** Admission to MS in accounting program.

**Description:** Review of content and skills tested on the Certified Public Accountant exam. May not be used for degree credit with ACCT 4943, ACCT 4953, ACCT 4963, or ACCT 4970. Please see Program Coordinator for additional costs associated with the course and related materials. Previously offered as ACCT 5990 and ACCT 5994. Offered for variable credit, 1-4 credit hours, maximum of 4 credit hours.

**Credit hours:** 1-4

**Contact hours:** Contact: 1-4 Other: 1-4

**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:** Contact: 1-18 Other: 1-18

**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:** Contact: 1-3 Other: 1-3

**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 Contact: 3

**Levels:** Graduate

**Schedule types:** Lecture

**Department/School:** Accounting

**ACCT 6803 Capital Markets Research in Accounting**

**Prerequisites:** Consent of supervising professor and coordinator (or director) of the doctoral program in accounting.

**Description:** This course introduces empirical accounting research literature, particularly in the areas of capital markets, security valuation, and determinants of accounting choices made by managers. Students read and discuss several papers that examine a broad range of research questions and that use a variety of empirical research techniques. The course is designed to enable the student to understand and appreciate extant research, and help the student develop the skills necessary to conduct their own research.

**Credit hours:** 3

**Contact hours:** Lecture: 3 Contact: 3

**Levels:** Graduate

**Schedule types:** Lecture

**Department/School:** Accounting

**ACCT 6903 Analytical and Archival Research**

**Prerequisites:** Consent of supervising professor and coordinator (or director) of the doctoral program in accounting.

**Description:** This course introduces analytical research literature in the areas of accounting, finance, and economics. Students read and discuss several papers that examine a broad range of research questions and that address those questions using analytical and archival research techniques. The course is designed to enable the student to understand and appreciate extant research, and help the student develop the skills necessary to conduct their own research.

**Credit hours:** 3

**Contact hours:** Lecture: 3 Contact: 3

**Levels:** Graduate

**Schedule types:** Lecture

**Department/School:** Accounting

## Undergraduate Programs

- Accounting Systems: Cyber Audit, BSBA (<http://catalog.okstate.edu/spears-business/accounting/accounting-systems-cyber-audit-bsba/>)
- Accounting Systems: Data Analytics, BSBA (<http://catalog.okstate.edu/spears-business/accounting/accounting-systems-data-analytics-bsba/>)
- Accounting: External Reporting, Control, and Auditing, BSBA (<http://catalog.okstate.edu/spears-business/accounting/external-reporting-control-auditing-bsba/>)
- Accounting: Internal Reporting, Control and Auditing, BSBA (<http://catalog.okstate.edu/spears-business/accounting/internal-reporting-control-bsba/>)

## Graduate Programs

### The Master of Science in Accounting Degree

The objective of the MS accounting program is to provide students with a greater breadth and depth in accounting than is possible in the BS program. The MS program has a specific focus on preparing graduates for careers as professional accountants who will complete the Uniform CPA Examination. Students who complete our master's program will be technically adept, resourceful, and ready to compete in a fast-changing, increasingly-global world. In addition to technical competence, the program places particular emphasis on professional ethics, personal responsibility, continuing development of leadership skills, and communication skills. Advanced courses provide a theoretical foundation for insight into significant problems practitioners in the accounting profession will confront. Candidates enter the program as a cohort in the summer semester and may select one of five concentrations: (1) Tax, (2) Financial Reporting and Auditing, (3) Data Analytics and Systems, (4) Corporate Finance, and (5) Research Methods. The program consists of 33 or 34 hours depending on the selected concentration. Please note that some concentrations may not be available every year. Please check with the Program Coordinator if you have questions about a specific concentration, as not all concentrations may be available each year.

Admissions are decided on a holistic approach, with the following criteria preferences being considered: an undergraduate degree, an upper-division grade-point average in accounting of 3.25, an overall grade-point average of 3.0, and a GMAT score of 550.

### The Doctor of Philosophy Degree

The PhD in the Spears School of Business with a major in accounting provides the highest degree of preparation for the individual student, enabling the student to make significant contributions in research, teaching, and professional engagement in a university setting. Admission to the program is very competitive.

Graduates of recognized colleges and universities whose records indicate appropriate academic achievement and intellectual capacity may qualify for admission to the program. Additional factors considered in the admissions process include interpersonal skills and professional accounting experience. Satisfactory scores on the GMAT and TOEFL (for non-US applicants) are also required.

Students in the PhD program take a series of seminars that provides an overview of relevant accounting academic literature, along with additional methods coursework that prepares students to conduct high-quality academic research. A student's advisory committee assists in developing a plan of study that adequately covers the student's research and teaching interests. Our PhD students have teaching and research-related responsibilities throughout their program.

### Certificates

- Accounting, Systems, and Auditing, UCRT (<http://catalog.okstate.edu/spears-business/accounting/accounting-systems-auditing-ucrt/>)

### Minors

- Accounting (ACCT), Minor (<http://catalog.okstate.edu/spears-business/accounting/minor/>)



## Faculty

Angela Wheeler Spencer, PhD, CPA--Associate Professor and Interim Head

**Professors:** Audrey A. Gramling, PhD, CPA, CIA

**Associate Professors:** Brad Lawson, PhD, CPA; Teresa Lightner, PhD, CPA; Sandeep Nabar, PhD; William C. Schwartz, PhD, CPA; Michael Stuart, PhD

**Assistant Professors:** Ashleigh Bakke, PhD, CPA; Rick Laux, PhD, CPA; Craig A. Sisneros, PhD, CPA; Elizabeth Tori, PhD, CPA; Michael Wolfe, PhD, CPA

**Instructors of Professional Practice:** Angela Baker, MS, CPA; Rachel Cox, MS, CPA; Rachel Domnick, MS, CPA; Sarah Johnson, MS, CPA; Alyssa Vowell, MBA, CPA; Julie Ward, MS, CPA

**Other Faculty:** Samantha Baratz, CPA; Steve Crall, MS, CPA; Gaylene Hargrove, MBA, CPA; Bret Little, CPA; Kolby Miller, MS, CPA