The School of Accounting offers three degree programs in accounting:

1. **BS in Business Administration with a major in accounting and options in either (1) External Reporting, Control, and Auditing or (2) Internal Reporting, Control, and Auditing**
2. **MS in accounting with concentrations in (1) Tax, (2) Financial Reporting and Auditing, (3) Data Analytics and Systems, and (4) Corporate Finance**
3. **PhD in Business Administration with an emphasis in accounting.**

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 fundamental 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.

The common objective of the BS and MS accounting programs is to educate students for success in a wide range of professional accounting careers. The specific objective of the BS accounting program is to provide fundamental knowledge as a foundation for accounting career development. 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. While both programs prepare students to complete certain accounting certifications (e.g., CIA, CMA), 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 sitting for the Uniform CPA Examination as Oklahoma candidates 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. The MS in accounting earned at Oklahoma State University satisfies the educational requirements for CPA candidates in most jurisdictions of the United States.

### Accreditation

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

### Courses

<table>
<thead>
<tr>
<th>Course</th>
<th>Prerequisites</th>
<th>Description</th>
<th>Credit hours</th>
<th>Contact hours</th>
<th>Levels</th>
<th>Schedule types</th>
<th>Department/School</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ACCT 2003 Survey of Accounting</strong></td>
<td></td>
<td>Introduction to financial and managerial accounting concepts and objectives. May not be used for degree credit with ACCT 2103 and ACCT 2203.</td>
<td>3</td>
<td>Lecture: 3 Contact: 3</td>
<td>Undergraduate</td>
<td>Lecture</td>
<td>Accounting</td>
</tr>
<tr>
<td><strong>ACCT 2103 Financial Accounting</strong></td>
<td><strong>Prerequisites:</strong> 24 semester credit hours, including ENGL 1113 and MATH 1483 or equivalent.</td>
<td>Financial accounting concepts and the use of financial accounting information in decision-making.</td>
<td>3</td>
<td>Lecture: 3 Contact: 3</td>
<td>Undergraduate</td>
<td>Lecture</td>
<td>Accounting</td>
</tr>
<tr>
<td><strong>ACCT 2203 Managerial Accounting</strong></td>
<td><strong>Prerequisites:</strong> ACCT 2103.</td>
<td>Managerial accounting concepts and objectives, planning and control of sales and costs, analysis of costs and profits.</td>
<td>3</td>
<td>Lecture: 3 Contact: 3</td>
<td>Undergraduate</td>
<td>Lecture</td>
<td>Accounting</td>
</tr>
<tr>
<td><strong>ACCT 3001 Practicum in Professional Accounting I</strong></td>
<td><strong>Prerequisites:</strong> ACCT 2003 with a grade of ‘B’ or better or both ACCT 2103 and ACCT 2203 with a grade of ‘B’ or better.</td>
<td>Study of current and emerging issues in the accounting profession. Graded on a pass-fail basis.</td>
<td>1</td>
<td>Lecture: 1 Contact: 1</td>
<td>Undergraduate</td>
<td>Lecture</td>
<td>Accounting</td>
</tr>
<tr>
<td><strong>ACCT 3003 Foundational Accounting Skills</strong></td>
<td><strong>Prerequisites:</strong> ACCT 2003 with a grade of ‘C’ or better (or ACCT 2103 and ACCT 2203 with a grade of ‘C’ or better).</td>
<td>Foundational skills and concepts underlying financial accounting and reporting. May not be used for degree credit with ACCT 3004.</td>
<td>3</td>
<td>Lecture: 3 Contact: 3</td>
<td>Undergraduate</td>
<td>Lecture</td>
<td>Accounting</td>
</tr>
<tr>
<td><strong>ACCT 3004 Foundational Accounting and Data Skills</strong></td>
<td><strong>Prerequisites:</strong> MSIS 2103 and ACCT 2003 (or both ACCT 2103 and ACCT 2203) with a grade of ‘C’ or better.</td>
<td>Foundational skills and concepts underlying financial accounting and reporting and data analytics in accounting. May not be used for degree credit with ACCT 3003.</td>
<td>4</td>
<td>Lecture: 3 Lab: 2 Contact: 5</td>
<td>Undergraduate</td>
<td>Lecture, Combined lecture and lab</td>
<td>Accounting</td>
</tr>
</tbody>
</table>

**Department/School:** Accounting
ACCT 3013 Federal Income Taxation
Prerequisites: ACCT 3004 or ACCT 3003 with a grade of 'C' or better.
Description: A basic federal income tax course covering concepts of taxation applicable to all taxable entities but primarily relating to individuals and sole proprietorships. Topics include income recognition, deductions, losses, credits, and basis and cost recovery concepts. This course also introduces students to primary tax law authorities, tax planning strategies, and preparation of individual income tax returns.
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 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: 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, STAT 2023, or STAT 2053.
Description: 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
Prerequisites: ACCT 3004 or ACCT 3003 with a grade of 'C' or better.
Description: Accounting system design and installation. 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: 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 3104 (or ACCT 3103) and ACCT 3603 with a grade of 'C' or better.
Description: Examination of theory and practices utilized by internal auditors in performing audit and consulting activities to assure an organization's operational effectiveness, efficiency, and control over resources. 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) and ACCT 3603 with a grade of 'C' or better.
Description: Auditing theory, procedures, and practices.
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: 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 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 setters visited. Effect on the accounting profession of the firms, industries, and standard setters 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
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

ACCT 4901 Advanced Accounting Tools and Technologies
Prerequisites: ACCT 3113 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; ACCT 4901 with a grade of ‘C’ or better or concurrent enrollment; declared 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: ACCT 3113 and ACCT 3203 with a grade of ‘C’ or better and 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 in public accounting, industry, government, or not-for-profit sector. 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 4963 CPA Review  
**Prerequisites:** ACCT 4133 with a grade of ‘C’ or better or concurrent enrollment and completion of 135 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. May not be used for degree credit with ACCT 5994. 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 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

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

ACCT 5043 Partnership Taxation  
**Prerequisites:** Admission to MS in accounting and completion of ACCT 5013.  
**Description:** Federal income tax laws applicable to partners and partnerships.  
**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.  
**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

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 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

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
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  
**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  
**Levels:** Graduate  
**Schedule types:** Lecture  
**Department/School:** Accounting  

ACCT 5563 State and Local Taxation  
**Prerequisites:** Admission to the MS in Accounting Program and ACCT 5013.  
**Description:** State and local income tax law applicable to corporations and sole proprietorships.  
**Credit hours:** 3  
**Contact hours:** Lecture: 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  
**Levels:** Graduate  
**Schedule types:** Lecture  
**Department/School:** Accounting  

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  
**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  
**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  
**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 in accounting. Completion of either MSIS 5393 or department approved Excel program.  
**Description:** Supervised internship in public accounting, industry, or not-for-profit organizations. May be counted as elective hours only. Previously offered as ACCT 5900. May not be used for degree credit with ACCT 4933. Graded on a pass-fail basis. Offered for variable credit, 1-3 credit hours, maximum of 3 credit hours.  
**Credit hours:** 1-3  
**Contact hours:** Lecture: 1-3  
**Levels:** Graduate  
**Schedule types:** Independent Study  
**Department/School:** Accounting  

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  
**Levels:** Graduate  
**Schedule types:** Lecture  
**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 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  
**Levels:** Graduate  
**Schedule types:** Independent Study  
**Department/School:** Accounting
ACCT 5994 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 4963. Previously offered as ACCT 5990.
Credit hours: 4
Contact hours: Contact: 4 Other: 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, BSBA (http://catalog.okstate.edu/spears-business/accounting/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/)
- Accounting (ACCT), Minor (http://catalog.okstate.edu/spears-business/accounting/minor/)

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 four concentrations: (1) Tax, (2) Financial Reporting and Auditing, (3) Data Analytics and Systems, and (4) Corporate Finance. The program consists of 33 or 34 hours depending on the selected concentration.

Admissions are decided on a holistic approach, with successful candidates meeting the following criteria preferences: 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 the student to conduct high-quality academic research. The 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.

Faculty
Audrey A. Gramling, PhD, CPA, CIA—Professor and Head

**Associate Professors:** Carol B. Johnson, PhD, CFE; Brad Lawson, PhD, CPA; Teresa Lightner, PhD, CPA; Sandeep Nabar, PhD; William C. Schwartz, PhD, CPA; Angela Wheeler Spencer, PhD, CPA

**Assistant Professors:** Bryan Brockbank, PhD; Leah Muriel, PhD, CPA, CIA; Jaclyn Prentice, PhD, CPA; Craig A. Sisneros, PhD, CPA; Scott White, PhD, CPA

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

**Part-time Faculty:** Eddy R. Ditzler, MS, CPA; Lynley Fox, MS, CPA; Gaylene Hargrove, MBA, CFE, CPA; Julie Ward, MS, CPA