

SCHOOL OF ACCOUNTING

The School of Accounting offers three degree programs in accounting:

1. BS in Business Administration with a major in accounting,
2. MS in accounting, and
3. PhD in business administration with emphasis in accounting.

The common objective of the BS and MS in accounting programs is to educate students to commence and continue to develop in a wide range of professional accounting careers. The specific objective of the BS in accounting program is to provide basic conceptual and business knowledge as a foundation for accounting career development; the objective of the MS in accounting is to provide candidates with a greater breadth and depth in accounting than is possible in the BS program, and to prepare graduates for careers as professional accountants in financial institutions, industry, non-business organizations and public practice.

Students who are considering a professional accounting career should have above-average aptitudes in mathematics and English, disciplined work habits, an interest in working with people and an attitude of service.

Students who have the objective of sitting for the Uniform CPA Examination as an Oklahoma candidate must have a BS degree and are required to complete 150 semester 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 Professional Program in Accounting (PPA) is especially designed to enable students to become CPA-eligible. The PPA allows students to complete the requirement of 150 hours of education and receive a BS and MS in accounting. The MS in accounting earned at Oklahoma State University satisfies educational requirements for CPA candidates in most jurisdictions of the United States.

Accreditation

The School of Accounting is fully accredited by the Association to Advance Collegiate Schools of Business (AACSB International).

Courses

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 3013 Federal Income Taxation

Prerequisites: ACCT 3003 (or both ACCT 2103 and ACCT 2203) 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 business decision-making. Previously offered as ACCT 4003.

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 AGECE 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: Graduate, 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 ACT 2103 and ACT 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

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: Other: 1

Levels: Undergraduate

Schedule types: Independent Study

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

Levels: Graduate

Schedule types: Lecture

Department/School: Accounting

ACCT 5023 Estate and Trust Taxation

Prerequisites: Admission to MS in accounting.

Description: 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.

Credit hours: 3

Contact hours: Lecture: 3

Levels: Graduate

Schedule types: Lecture

Department/School: Accounting

ACCT 5033 Natural Resource Taxation

Prerequisites: Admission to MS in accounting.

Description: Federal income tax laws applicable to the acquisition, operation, and disposal of natural resource properties.

Credit hours: 3

Contact hours: Lecture: 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

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

Levels: Graduate

Schedule types: Lecture

Department/School: Accounting

ACCT 5083 MBA Tax Management

Prerequisites: Admission to MBA program or consent of MBA director.

Description: 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.

Credit hours: 3

Contact hours: Lecture: 3

Levels: Graduate

Schedule types: Lecture

Department/School: Accounting

ACCT 5103 Seminar in Contemporary Accounting Theory I

Prerequisites: ACCT 3113 with a grade of "C" or better and admission to the MS in accounting program.

Description: Origins and development of accounting theory. Critical study of issues in contemporary accounting theory.

Credit hours: 3

Contact hours: Lecture: 3

Levels: Graduate

Schedule types: Lecture

Department/School: Accounting

ACCT 5113 Financial Accounting Research

Prerequisites: ACCT 3113 with a grade of "C" or better and admission to the MS in accounting program.

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

Levels: Graduate

Schedule types: Lecture

Department/School: Accounting

ACCT 5123 Enterprise Resource Planning

Prerequisites: ACCT 5103, ACCT 5113, and graduate standing.

Description: 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.

Credit hours: 3

Contact hours: Lecture: 3

Levels: Graduate

Schedule types: Lecture

Department/School: Accounting

ACCT 5133 International Oil and Gas Accounting

Prerequisites: ACCT 3113 with a grade of "C" or better and admission to the MS in accounting program.

Description: 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.

Credit hours: 3

Contact hours: Lecture: 3

Levels: Graduate

Schedule types: Lecture

Department/School: Accounting

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.

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

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.

Description: Origins and development of accounting theory. Critical study of issues in contemporary accounting theory. Continuation of ACCT 5103.

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 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 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 acquaint 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

Undergraduate Programs

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

Graduate Programs

The Master of Science in Accounting Degree

The specific objective of the MS in accounting is to provide candidates with a greater breadth and depth than is possible in the BS program, to prepare graduates for careers as professional accountants in financial institutions, industry, non-business organizations and public practice and to develop judgmental ability in accounting and related areas. Advanced courses provide a theoretical base for insight into significant problems confronting the accounting profession. The candidate receives

assistance from the faculty in selecting a pattern of courses designed to prepare the student according to the chosen professional goals.

Graduates of recognized colleges and universities whose records indicate adequate intellectual capacity and desirable personal characteristics may qualify for admission. Minimum admission standards are a GMAT score of 550, an undergraduate grade-point average in accounting of 3.25, and an overall grade-point average of 3.0.

The Doctor of Philosophy Degree

The PhD in the Spears School of Business with a major in accounting emphasizes flexibility to meet the particular needs and objectives of individual candidates. The program is designed to provide the highest degree of preparation for the individual student, enabling the student to make significant professional contributions in research, teaching or business or government positions.

Graduates of recognized colleges and universities whose records indicate adequate intellectual capacity and desirable personal characteristics may qualify if they have a good academic record and achieve satisfactory scores on the GMAT. Admission is very competitive.

The PhD program is designed so that a candidate may, at his or her option, specialize in one of the following accounting areas: auditing, managerial accounting, financial accounting, accounting systems or taxation. All candidates are required to take a series of seminars that provide an overview of relevant academic literature. These seminars are restricted to PhD candidates. Two minor areas, one of which may be outside the Spears School of Business, are required, in addition to competence in economics and quantitative analysis. The candidate's advisory committee is responsible for assisting in the development of a plan of study encompassing the above areas. Students in residence are required to do teaching or research on a half-time basis while earning the degree.

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: Matt Bjornsen, PhD, CPA; Bryan Brockbank, PhD; Leah Muriel, PhD, CPA, CIA; Jaclyn Prentice, PhD, CPA; Craig A. Sisneros, PhD, CPA; Scott White, PhD, CPA

Professors of Practice: Rachel Cox, MS, CPA; Eddy R. Ditzler, MS, CPA; Rachel Domnick, MS, CPA; Melanie Harvey, MS, CPA; Sarah Johnson, MS, CPA; Alyssa Vowell, MBA, CPA