Master of Accountancy Program ~ University of Oklahoma
Steed School of Accounting ~ Price College of Business
Suggested Electives

Graduate Accounting Electives
The MACC program requires 12 hours of graduate-level accounting electives. Students are encouraged to focus their electives in a functional area in which they intend to practice. The following courses are recommended.

**Auditing/Financial Reporting Focus**
- ACCT 5553 - Fraud Examination (Spring)
- ACCT 5543 - Contemporary Auditing Issues
- ACCT 5352 - Financial Statement Analysis (Spring)^
- ACCT 5351 - Financial Statement Analysis Lab (Spring)
- ACCT 5703 - Income Tax II (Fall)
- ACCT 5563 - Oil and Gas Accounting
- ACCT 5573 - Advanced Oil & Gas Accounting & Taxation

^Meets one hour of the TSBPA’s two-hour communications requirement.

**Taxation Focus**
- ACCT 5703 - Income Tax II (Fall)
- ACCT 5613 - Tax Research and Practice (Fall)*
- ACCT 6613 - Taxation of Corporations and Shareholders (Spring)
- ACCT 6623 - Federal Income Taxation of Partnerships (Spring)
- ACCT 5563 - Oil and Gas Accounting
- ACCT 5573 - Advanced Oil & Gas Accounting & Taxation

*ACCT 6653 – Accounting Research, required of all students, also meets one hour of the requirement. Board Rule 511-58d.

Graduate Business Electives
The MACC program requires 2 - 4 hours of graduate-level business electives. Students entering the program with prior coursework similar to required business coursework may be allowed to substitute the otherwise required courses with additional electives. Business electives may include up to three hours of accounting electives.

For students interested in applying for Texas CPA licensure, ACCT 5403 - Accounting Ethics meets the Texas State Board of Public Accountancy (TSBPA) Ethics requirement (Board Rule 511.58c). This course is taught in the spring semester only.

Students are strongly encouraged to complete their elective hours in relevant and related coursework; Finance and MIS courses are strongly encouraged. The following classes are recommended: **

**Finance**
- FIN 5322 or 5113 – Derivatives (Fall, Spring)
- FIN 5342 – Advanced Corporate Finance (Spring)
- FIN 5332 – Risk Management and Fin Engineering (Fall)
- FIN 5613 – Student Investment Fund (Fall, Spring)

**MIS**
- MIS 5612 – Database Design and Application (Fall)
- MIS 5622 – Systems Analysis and Design (Fall)
- MIS 5682 – Business Data Analysis (Fall)
- MIS 5303 – E-Business Architecture/ERP Systems (Spring)
- MIS 5652 – Knowledge Management (Spring)
- MIS 5782 – Advanced Database Management (Spring)

**Energy Specialization**
Many graduates of the MACC program will enjoy careers related to the energy industry, either working directly in the industry or with firms that count energy-related businesses among their major clients. Students can take advantage of the expertise amassed in the Price College and across the University and target their program toward such a career by using the following courses to create an Energy concentration within the MACC program.

**Graduate Accounting Electives**
- ACCT 5563 – Oil and Gas Accounting I (Yr 1, Fall)
- ACCT 5573 – Advanced Oil and Gas Accounting and Taxation (Yr 1, Spring)

**Graduate Business Electives**
- ENGB 5131 – Energy Upstream/Downstream (Yr 1, Fall-Mod 1)
- ENGB 5142 – Introduction to Energy (Yr 1, Fall-Mod 2)
- FIN 5113 (Yr 1, Fall) OR FIN 5322 - Derivatives (preferred, Yr 1, Spring-Mod 3). **Prerequisite for following courses.**
- ENGB 5162 – Energy Corporate Finance (Yr 1, Spring–Mod 4)
- ENGB 5182 – Enterprise Valuation, Mergers and Acquisitions, and Corporate Restructuring (Yr 2, Fall-Mod 2)

**Note that credit will NOT be awarded for BAD 5102 to students who have previously taken ECON 3113 or 5033; for FIN 5103 or 5302 to students who have previously taken Fin 4103 or 3503; for FIN 5303 or 5312 to students who have previously taken FIN 3603; for MGT 5702 for students who have previously taken MGT 3013 or an equivalent; or for MKT 5402 to students who have previously taken MKT 3013 or an equivalent.**

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