



ONLINE MASTER OF ACCOUNTANCY

LEARN TO SPEAK THE LANGUAGE OF BUSINESS
AND PREPARE FOR YOUR CPA EXAM

<p>DELIVERY FORMAT 100% Online</p>	<p>TIME TO COMPLETE 21+ Months (Standard track); 15+ months (Advanced Standing track)</p>	<p>CREDIT HOURS 51 (Standard track); 33 (Advanced Standing track)</p>
<p>TIME COMMITMENT 20–30 hours per week (Standard Track); 15–25 hours per week (Advanced Standing)</p>	<p>START DATES Fall, Spring, Summer</p>	<p>COST The Master of Accountancy delivers exceptional value, equipping you with the advanced expertise and strategic insight to lead in today’s competitive financial landscape. This program empowers you to elevate your career, increase your earning potential, and stand out in the accounting profession. Tuition and fees for the Standard Track total \$51,765 (\$1,015 per credit hour). The Advanced Standing Track totals \$35,525 (\$1,015 per credit hour). Costs for books and additional materials are not included. No application fee.</p>

AT A GLANCE

The online MAcc from OU Online empowers professionals to deepen their expertise and elevate their careers in accounting. This flexible, high-impact program blends advanced theory with real-world applications, equipping students with the tools to lead in a dynamic financial landscape.

Accredited by the AACSB, the Master of Accountancy at OU Online prepares graduates for leadership roles in accounting and fulfills the educational requirements to sit for the CPA exam in nearly all U.S. jurisdictions.

LEAD WITH NUMBERS: CAREERS POWERED BY A MASTER OF ACCOUNTANCY

Earning an online Master of Accountancy from the University of Oklahoma prepares you for career advancement in a variety of areas within the field of accounting. Accelerate your career in these areas:

- Certified Public Accountant
- Chief Financial Officer
- Internal or External Auditors
- Controller
- IRS Auditor
- Managerial roles/staff accountants

INDUSTRY INSIGHTS

- Median Pay for Accountants and Auditors: \$81,680
- Job Outlook: Employment for accountants is expected to grow 6 percent by 2033.
- Job Openings: 130,800 openings for accountants are projected each year, on average, over the next decade.

Source: U.S. Bureau of Labor Statistics

PROGRAM OUTCOMES: CORE COMPETENCIES FOR ACCOUNTING PROFESSIONALS

This program equips graduates with the technical expertise, ethical grounding, and strategic insight required to lead in the evolving field of accounting and meet CPA licensure requirements.

- Demonstrate mastery of advanced accounting principles in areas such as financial reporting, auditing, taxation, and managerial accounting to support sound business decision-making.
- Apply ethical reasoning and professional judgment to resolve complex accounting issues in compliance with regulatory standards and frameworks
- Utilize data analytics and accounting technologies to interpret financial data, identify trends, and provide actionable insights for stakeholders
- Communicate complex financial information clearly and effectively to diverse audiences, including clients, regulators, and executive leadership

- Prepare for and meet the requirements of the CPA exam, positioning graduates for licensure and advancement in public accounting, corporate finance, or government roles
- Evaluate and implement internal controls and risk management strategies to ensure organizational accountability and operational efficiency
- Collaborate effectively in cross-functional teams, demonstrating leadership and adaptability in dynamic business environments

TO APPLY: [HTTPS://ONLINE.OU.EDU/ADMISSIONS/GRADUATE/](https://online.ou.edu/admissions/graduate/)

FOR MORE INFO: [HTTPS://ONLINE.OU.EDU/PROGRAM/MASTER-OF-ACCOUNTANCY/](https://online.ou.edu/program/master-of-accountancy/)

COURSE DETAILS

The Master of Accountancy offers a comprehensive overview of key topics related to financial reporting, cost accounting, taxation, auditing, research, and more. All students take 21 credits of advanced accounting and 12 credits of business electives. Additionally, standard track students may need up to 9 fundamental courses. While classes are online, most courses are synchronous with live Zoom lectures one to two times per week at 7 p.m. Central Time. **Attendance in live sessions is required.** (Live lectures have a graded component, and professors expect students to participate and have their cameras turned on.

COURSE STRUCTURE

Standard Track

You'll earn 34 to 51 credit hours across up to 21 courses, depending on prior coursework. Course length varies from semester to semester, with business and fundamental accounting courses running for 8 weeks and advanced accounting courses running for 16 weeks. You can expect a time commitment of 3–5 hours per week per credit hour taken, including live lectures.

Advanced Track

You'll earn 33 credit hours across 13 courses. Course length varies from semester to semester, with business elective courses running for 8 weeks and accounting courses running for 16 weeks. You can expect a time commitment for 3–5 hours per week per credit hour taken, including live lectures.

STANDARD TRACK COURSES

Financial Reporting Foundations

Credit Hours: 2

This course introduces the process of preparing, reporting, and using financial data reported on the income statement and balance sheet. Emphasizes complex revenue and receivable transactions, such as performance obligations, long-term contracts, variable considerations, transaction pricing, and uncollectible accounts, and assesses how these transactions are reported and analyzed by external users.

Financial Reporting for Assets and Investments

Credit Hours: 2

This course introduces the process of measuring and reporting assets and investments. Emphasizes topics such as asset acquisition, nonmonetary asset exchange, internally generated assets, impairment, depreciation, debt investments, equity investments, and the use of derivatives for speculative and hedging purposes.

Financial Reporting for Liabilities and Equity

Credit Hours: 2

This course introduces the process of valuing and reporting liabilities and equities. Emphasizes topics such as private and public debt offerings, lease accounting, income tax implications, equity-based compensation, dividends, dilutive instruments, and the computation of earnings per share.

Fundamentals of Cost Accounting

Credit Hours: 2

This course covers an overview of technical management accounting concepts. Topics will include process costing, rework and scrap costs, support costs, joint costs and byproducts, relevant costs, transfer pricing, inventory management, and performance measures.

Fundamentals of Income Taxation & Tax Accounting

Credit Hours: 2

This course covers an introduction to the taxation of income, generally including the definition and measurement of taxable income and the recognition and taxation of gains and losses from property transactions.

Fundamentals of Taxation of Business & Employment Income

Credit Hours: 2

This course covers the introduction to the alternate organizational forms in which businesses may be conducted, the measurement and taxation of income generated by those business forms, and the impact of organizational form choice on the owners of the business.

Fundamentals of Accounting Information Systems

Credit Hours: 2

This course introduces the conceptual foundations of AIS and data analytics. Addresses issues and mitigating factors of accounting information systems reliability.

Fundamentals of Internal Control

Credit Hours: 2

This course introduces the basic concepts of system documentation and internal controls of accounting information systems. Discusses relevant controls to the audit of financial statements and reporting in the context of the audit risk model.

Fundamentals of Auditing

Credit Hours: 2

This course will develop the perspective and knowledge necessary to understand the audit process and gain basic competency in audit risk assessment and reporting.

COMMON COURSES FOR BOTH STANDARD AND ADVANCED STANDING TRACKS

Advanced Accounting

Credit Hours: 3

This course covers consolidated reporting for mergers and acquisitions, along with accounting and reporting for governmental and nonprofit organizations.

Accounting Theory and Research

Credit Hours: 3

Examines the history and development of accounting theory and its reflection in current professional standards. In the process, the course also facilitates the development of the knowledge and skills necessary to research and analyze specific practice and policy issues.

Income Tax Accounting II

Credit Hours: 3

Advanced issues related to the taxation of multi-jurisdictional operations and transactions involving corporations, partnerships, estates, and trusts, and their owners throughout the life of the entity.

Fraud Examination

Credit Hours: 3

To develop a broad understanding of the different types of fraud that affect organizations, as well as to learn how and why fraud occurs. To understand the fundamentals of fraud prevention and detection. To learn how to conduct fraud investigations. To learn what is required of external auditors regarding fraud. The course focuses on organizational fraud (e.g., employee and management fraud).

Advanced External Auditing

Credit Hours: 3

Designed to introduce students to advanced external auditing topics, such as how to audit internal controls, revenue, and fair value, with a special emphasis on audit data analytics. Taught using a mixture of lectures, cases, and projects. Students gain skills in platforms such as Excel, IDEA, Tableau, and others.

Oil and Gas Accounting

Credit Hours: 3

A study of financial accounting issues specifically directed toward oil and gas companies. Includes basic oil and gas transactions: leases, subleases, free wells, farmouts, and carried interests. This course covers accounting for acquisition costs, exploration and development costs, operating costs, joint interest costs, and revenue accounting for oil and gas companies. Field trip required.

Financial Statement Analysis

Credit Hours: 3

Topics in analysis and use of general-purpose financial statements for decision making, ratio analysis, credit risk, and valuation will be covered.

IT Audit and Controls

Credit Hours: 2

This course focuses on the frameworks utilized in assessing the controls required for information systems assurance. It delves into the requirements of Service Organization Control (SOC) reporting and Cybersecurity concerns. These topics provide a foundation for accountants to understand their role in interacting with information systems.

Accounting Ethics & Professional Responsibilities

Credit Hours: 3

Examines the ethical issues encountered by, and the professional and legal obligations of, practicing accountants with the ultimate goal of enhancing ethical decision-making and behavior in the profession. Applies both ethical theories of decision-making and professional standards to real-world problems encountered across various functional areas of accounting.

Strategic Leadership Communication

Credit Hours: 2

In today's workplace, the most influential leaders are self-aware, emotionally intelligent, and continuously strive to improve the skills necessary to manage and lead professionally. These leaders are

also excellent communicators committed to strengthening their speaking & listening skills. In this course, students will explore methods to improve their ability to lead and communicate effectively at any level of leadership.

Financial Management

Credit Hours: 2

The goal of this course is to provide a working knowledge of fundamental concepts in financial management and the ability to apply these concepts to real-world problems. The student should learn the following subjects: time value of money, interest rates, risk and return, stock and bond valuation, cash flow analysis, and capital budgeting.

Law of Commercial Transactions

Credit Hours: 3

A comprehensive survey of commercial transactions, including the law of sales, warranties, risk of loss, negotiable instruments, bank collections and deposits, electronic fund transfers, secured transactions, and bankruptcy.

Investments

Credit Hours: 2

The purpose of this course is to provide the fundamentals of investment analysis. This course will place an emphasis on topics such as risk and return, asset pricing models, portfolio theory, hedge funds, behavioral finance, bond valuation, introduction to futures markets and options, and basics on financial instruments and trading of securities.

Operations Management

Credit Hours: 2

In this course, we will discuss advanced concepts of operations planning, operations functions, current operations management practices, analytical techniques related to operations management problems, and apply these concepts and techniques in practice.

Management of Information Systems

Credit Hours: 2

This course examines the role of information technology and its management in supporting an organization's (internally and externally focused) operations and strategies. Particular attention is given to issues associated with the funding and building of business and technology architectures to enable efficient, effective, and adaptable operational, tactical, and strategic actions.

Business Data Analysis

Credit Hours: 2

Surveys analysis tools available in Excel relevant to business decision-making. The objective of the course is to be aware and comfortable with analytical techniques used for knowledge discovery, and to understand the power and potential of these tools in business settings. Also examines illustrations and applications across different functional areas.

WHY CHOOSE OU ONLINE FOR A MASTER OF ACCOUNTANCY

OU Online offers high-quality, affordable, professional undergraduate and graduate programs in a flexible, online format from a top-tier public institution. Learn what it takes to operate in the dynamic world of accounting.

FACULTY EXPERTISE

The Master of Accountancy program combines the academic excellence of world-class University of Oklahoma faculty with the real-world insight of seasoned professors of practice.

This powerful blend of academic and industry expertise ensures you receive cutting-edge instruction that reflects the latest trends and demands in the accounting field. By connecting you with professionals who lead in the industry, the program delivers an advanced, career-focused curriculum designed to position you for long-term success.

ROBUST STUDENT SUPPORT

OU Online offers robust student support services, including academic support, online tutoring, mental health counseling, and an online career development center. The program accommodates the needs of working professionals, allowing you to expand your skills while maintaining full-time employment.

GLOBAL ALUMNI NETWORK

With more than 250,000 alumni across the world, becoming a Sooner means you'll have access to a strong network of accounting professionals to accelerate your career. As a Sooner, you'll be part of a powerful network of leaders working in organizations across the world, helping you expand your career in accounting.

COST & FINANCIAL AID

Earning your Master of Accountancy is a strategic investment in your future—and OU Online is committed to making that investment accessible, transparent, and worthwhile.

Tuition and fees for the Standard Track total \$51,765 (\$1,015 per credit hour). The Advanced Standing Track totals \$33,495 (\$1,015 per credit hour). Costs for books and additional materials are not included.

Financial aid, scholarships, and employer tuition assistance may be available to help reduce your out-of-pocket expenses. Our dedicated financial services team will support you through every step of the funding process, so you can stay focused on your education and career goals.

For questions about financial aid for your online program, contact the Online Aid office at onlineaid@ou.edu or call 405-325-2929.

A nonrefundable deposit of \$350 is required upon admission to secure your place in the program. This deposit guarantees your spot in your first semester of courses and will be applied toward your first semester's tuition.

** Please be aware that tuition and fees may change, as determined by the Oklahoma State Regents for Higher Education.*

TRANSFER CREDIT

You can transfer up to 12 credit hours of graduate-level coursework, as per Graduate College policy, with the approval of the department. Courses must be from an AACSB-accredited school, have a grade of B or better, and cannot have been used toward the completion of another graduate degree. Students requesting transfer credit must submit a syllabus for each course for review. We offer free transcript evaluations to determine transfer eligibility and prerequisite equivalencies.

LEARN MORE ABOUT FINANCIAL AID: [HTTPS://ONLINE.OU.EDU/COST-AND-AID/GRADUATE/](https://online.ou.edu/cost-and-aid/graduate/)

TAKE THE NEXT STEP

To apply to the online Master of Accountancy Standard program, you must hold a bachelor's degree in any field from a regionally accredited college or university (or the international equivalent) with a 3.0 cumulative GPA.

To apply to the online Master of Accountancy Advanced Standing program, you must hold a bachelor's degree in accounting with a 3.0 cumulative GPA.

APPLICATION PROCESS

- Complete the online application at <https://gograd.ou.edu/apply/>. No application fee.
- Students are automatically considered for a GRE/GMAT waiver, but the committee reserves the right to request scores be provided
- Provide official college transcripts from all institutions
- Submit a current resume
- Submit a personal statement
- Letter of recommendation (optional)
- International students must demonstrate English proficiency (TOEFL)

APPLICATION TIMELINE

The admissions committee operates under a rolling admissions process, and admissions may continue until two weeks before the start of classes. However, some programs may have an earlier application deadline. The committee strives to respond to all applicants within two weeks from the time a completed application is submitted.

A nonrefundable deposit of \$350 is required upon admission to secure your place in the program. This deposit guarantees your spot in your first semester of courses and will be applied toward your first semester's tuition.

STEP 1

Contact an Enrollment Coach to discuss your qualifications and interest in the program.

STEP 2

Complete the online application at <https://gograd.ou.edu/apply/>

STEP 3

Provide supplemental materials, including a resume, personal statement, and undergraduate transcripts.

TO APPLY: [HTTPS://GOGRAD.OU.EDU/APPLY/](https://gograd.ou.edu/apply/)