

ACCOUNTING, CONCENTRATION

There are many career choices within the profession of accountancy. The four principal areas of employment are in private companies, public practice, non-profit organizations, and governmental agencies. Industrial and non-profit accountants assemble and interpret relevant business information for interested parties within their employer's firm or organization. Public accountants provide professional services primarily in three areas: income tax, auditing, and management services. Governmental accountants perform services similar to those by industrial and public accountants for local, state, and national governmental agencies.

Student Learning Outcomes for the Accounting Concentration

Upon completion of a concentration in accounting, students will be able to do the following:

- Perform the systematic transformation of data into accounting information through the application of GAAP and income tax law.
- Describe the uses, qualities, and roles of accounting information.
- Explain the principles of internal control systems and the importance of internal control systems to organizations.
- Apply current technology to the accounting process and the demand for information.
- Evaluate accounting issues and related behavior in an ethical context, while reflecting an understanding of the public service nature of the accounting function.

Concentration Requirements

Code	Title	Hours
AC 321	Intermediate Financial Accounting I	3
AC 322	Intermediate Financial Accounting II	3
AC 325	Cost Accounting	3
AC 330	Accounting Information Systems	3
AC 423	Federal Income Taxation - Individual	3
AC 425	Auditing	3
Graded upper-division elective hours in accounting, business data analytics, economics, or business ¹		6
Total Hours		24

¹ AC 499 Internship In Accounting and BU 499 Internship in Business do not count towards this requirement and can only be used as general electives.

Candidates for the **Uniform Certified Public Accountant Examination** must also fulfill the subject matter requirements of the Kansas Board of Accountancy. Students desiring to attempt the examination for the **Certificate in Management Accounting** must meet the requirements of the Institute of Management Accountants. Information regarding the CPA examination and the CMA examination may be obtained from the accounting faculty.