

# ACCOUNTING, CONCENTRATION

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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		6
<b>Total Hours</b>		<b>24</b>

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.