

## DEPARTMENT OF ACCOUNTING

The Department of Accounting offers a curriculum designed to provide students with professional and technical skills which will allow them to enter and progress in a career in the accounting profession. The program is structured to provide a broad, in-depth base of knowledge in order for the student to choose from a variety of accounting careers. It is intended that the accounting major will acquire the following:

1. An understanding of the total system of financial information flow in generating, analyzing, and communicating data useful to management, the public, or governmental agencies.
2. Techniques of analysis which will permit capturing, measuring, and communicating information to decision makers in the private and public sectors.
3. Knowledge of generally accepted accounting principles and how to apply them.

Employment opportunities for accounting graduates range from national, regional, and local public accounting firms to corporations, sole proprietorships, and national, state, and local governmental entities. Since the inception of the program in 1959, accounting graduates have established careers in every segment of the business world. The accounting profession offers a promising future for men and women who are comfortable in meeting people, expressing themselves, working in changing environments, and who possess an inquiring and logical thought process.

Holding the licensure designation as a Certified Public Accountant is viewed as evidence of a professional quality in the discipline of accounting. CPAs are viewed by the business world as individuals who possess a professional knowledge of accounting principles and concepts and have the experiences necessary to make proper application of those principles and concepts. Students who desire to pursue this professional designation can complete the curriculum which will provide them with the necessary academic background to permit the graduate to sit for the uniform certified public accountant examination.

The goal of many students is a career in private accounting rather than public accounting. Professional designations such as Certified Management Accountant (CMA) and Certified Internal Auditor (CIA) are earned by completing examinations offered by their respective professional associations. Accounting majors who desire to complete those certification processes may complete a course of study which will enable them to be a candidate for those professional examinations.

Students who plan to pursue graduate studies should consider the entrance requirements of the graduate degree program which they desire to enter. Faculty advisors will work closely with these students to assist them in planning their course work to meet the graduate degree program requirements. Part of this planning will involve the student sitting for examinations such as the GMAT, GRE, or LSAT.

All students who, upon graduation, plan to sit for a professional examination (CPA, CMA, CIA) should obtain a copy of the specific course requirements of the respective examination. The requirements should be considered in planning the student's course of study while completing the degree. The Arkansas State Board of Public Accountancy requires 150 semester hours of credit for first-time CPA Examination candidates effective with the first CPA Examination given in 1998.

The following curriculum in accounting leads to a Bachelor of Science in Business Administration degree with a major in accounting.

Dr. Pamela Carr, Chair  
Corley Building, Room 204  
(479) 968-0612  
Pam.Carr@atu.edu

Associate Professors:  
Alexander, Bachman,  
Carr  
Assistant Professors:  
McKnight, Goza

### Professional Examination Requirements

## Curriculum in Accounting

| Freshman Year  | Fall      | Spring    |
|--|-----------|-----------|
| English Composition I, II (ENGL 1013, 1023) <sup>1</sup> | 3         | 3         |
| World Civilization I, II (HIST 1503, 1513)               | 3         | 3         |
| Science <sup>1</sup>                                     | 4         | 4         |
| College Algebra (MATH 1113) <sup>2</sup>                 | 3         |           |
| Introduction to Computer Based Systems (COMS 1003)       | 3         |           |
| Business and Professional Speaking (SPH 2173)            |           | 3         |
| Calculus for Business and Economics (MATH 2243)          |           | 3         |
| <b>Total</b>   | <b>16</b> | <b>16</b> |
| <b>Sophomore Year</b>                                    |           |           |
| Accounting Principles I, II (ACCT 2003, 2013)            | 3         | 3         |
| Principles of Economics I, II (ECON 2003, 2013)          | 3         | 3         |
| U. S. History or Political Science <sup>4</sup>          |           | 3         |
| Management Productivity Tools (MGMT 2013)                | 3         |           |
| Business Statistics (BUAD 2053)                          | 3         |           |
| Legal Environment of Business (BUAD 2033)                |           | 3         |
| Fine Arts/Humanities <sup>1</sup>                        | 3         | 3         |
| Physical Activity <sup>1</sup>                           | 1         | 1         |
| <b>Total</b>   | <b>16</b> | <b>16</b> |
| <b>Junior Year</b>                                       |           |           |
| Intermediate Accounting I, II (ACCT 3003, 3013)          | 3         | 3         |
| Federal Taxes I, II (ACCT 3043, 3053)                    | 3         | 3         |
| Money and Banking (ECON 3003)                            |           | 3         |
| Business Communications (BUAD 3023)                      | 3         |           |
| Electives <sup>3</sup>                                   | 3         |           |
| Management and Organizational Behavior (MGMT 3003)       | 3         |           |
| Cost Accounting (ACCT 4023)                              |           | 3         |
| Production Management (MGMT 3103)                        |           | 3         |
| <b>Total</b>   | <b>15</b> | <b>15</b> |
| <b>Senior Year</b>                                       |           |           |
| Advanced Accounting I, II (ACCT 4003, 4013)              | 3         | 3         |
| Auditing (ACCT 4033)                                     | 3         |           |
| Management Information Systems (MGMT 4013)               |           | 3         |
| Business Finance (FIN 3063)                              |           | 3         |
| Marketing (MKT 3043)                                     | 3         |           |
| Business Policy (MGMT 4083)                              |           | 3         |
| Electives <sup>3</sup>                                   | 6         | 3         |
| <b>Total</b>   | <b>15</b> | <b>15</b> |

<sup>1</sup>See appropriate alternatives or substitutions in "General Education Requirements" on page 76.

<sup>2</sup>Students who have two years of high school algebra with a grade of "C" or better and a math ACT score of 22 or above may omit College Algebra and enroll directly in Math 2243, Calculus for Business and Economics. If omitted, an additional 3 hours of electives will be required.

<sup>3</sup>Seven semester credit hours of electives must be earned in courses taught outside the School of Business.

<sup>4</sup>Three hours must be taken from the following: HIST 2003, HIST 2013 or POLS 2003.