

# CURRICULUM REQUIREMENTS

## Accounting

## Requirements for Accounting Majors\*

<u>Course Title</u>			<u>Cr. hrs.</u>	<u>Semester to Take</u>
<b>Core Courses</b>				
<input type="checkbox"/> STAT 351	Bus. & Econ Stats II	<b>Pr.:</b> STAT 350 or equivalent	3	4-5
<input type="checkbox"/> FINAN 450	Principle of Finance	<b>Pr.:</b> ECON 120, STAT 350, ACCTG 231	3	5-6
<input type="checkbox"/> MANGT 420	Mangt. Concepts	<b>Pr.:</b> Junior standing	3	5-6
<input type="checkbox"/> MANGT 421	Intro. to Op. Mangt.	<b>Pr.:</b> MATH 205, STAT 350	3	5-6
<input type="checkbox"/> MKTG 400	Marketing	<b>Pr.:</b> ECON 110, ECON 120, 60 hrs	3	5-6
<input type="checkbox"/> MANGT 595	Bus. Strategy	<b>Pr.:</b> FINAN 450, MANGT 420, MKTG 400, Senior standing	3	7-8
<input type="checkbox"/> MANGT 596	Bus., Government, and Society	<b>Pr.:</b> FINAN 450, MANGT 420, MKTG 400	3	7-8
<b>Major Field Requirements</b>				
<input type="checkbox"/> ACCTG 331	Acctg. Processes & Controls (F,S)	<b>Pr.:</b> ACCTG 241	4	5
<input type="checkbox"/> ACCTG 342	Taxation I (F,S)	<b>Pr.:</b> ACCTG 331	3	6
<input type="checkbox"/> ACCTG 432	Managerial Reporting (F,S)	<b>Pr.:</b> ACCTG 331, MANGT 421, Senior standing	3	7
<input type="checkbox"/> ACCTG 433	Financial Reporting (F,S)	<b>Pr.:</b> ACCTG 331, Senior standing	3	7
<input type="checkbox"/> ACCTG 434	Acctg. for Not-For-Profit Entities (F,S)	<b>Pr.:</b> ACCTG 641	2	7-8
<input type="checkbox"/> ACCTG 442	Auditing I (F,S)	<b>Pr.:</b> ACCTG 433	3	8
<input type="checkbox"/> ACCTG 641	Acctg. Theory & History	<b>Pr.:</b> ACCTG 331	3	6
<input type="checkbox"/> ACCTG 642	Acctg. Research	<b>Pr.:</b> ACCTG 342, 433 and 442 (442 may be taken concurrently)	3	8
<b>Restricted Electives</b>			9	1-8
Humanities, Natural Science, Quantitative, or Social Science courses				
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				
	<u>Humanities:</u>	<i>see page 16</i>		
	<u>Natural Sciences:</u>	<i>see page 16</i>		
	<u>Quantitative:</u>	CIS	All courses numbered 300 and above	
		MATH 221	Analytic Geometry and Calculus II	
		MATH 222	Analytic Geometry and Calculus III	
		STAT	All courses numbered 500 and above	
	<u>Social Sciences:</u>	<i>see page 15</i>		

\*See Program Note pg. 20.

<b><u>Economic Electives</u></b>		
<input type="checkbox"/> 1.	3	5-8
<input type="checkbox"/> 2.	3	5-8
<i>Economic electives must be selected from economics course offerings numbered 500 or above in consultation with the student's academic advisor. Economics electives may not overlap with economics courses used as social science, restricted, or unrestricted electives.</i>		
<b><u>Unrestricted Electives</u></b>	3	1-8
<input type="checkbox"/>		
<i>An unrestricted elective may be any course numbered 100 or above offered for credit by a University department.</i>		

### **CPA/CMA Notes**

Students preparing to sit for the Certified Public Accountant examination in the State of Kansas must complete at least 150 hours of college credit including two courses in legal aspects of business or business law. Students are advised to take ACCTG 494 (Law for Accountants) to satisfy one of the two course requirements.

Students preparing to sit for the Certified Management Accounting examination are advised to elect the following courses: MANGT 520 (Organizational Behavior) and ECON 520 (Intermediate Microeconomics).

The accounting program at Kansas State University is a five-year program culminating in a Master of Accountancy (MAcc) degree. Students may exit the program with a Bachelor of Science in Business Administration after four years, but those who do will not complete the full course of study. For example, course work essential for professional competence (as well as for the CPA exam) not covered at the undergraduate level, include corporate taxation and accounting for business combinations. A MAcc degree has become standard for entry into the profession nationwide. For complete program of study information including MAcc courses, contact the Department of Accounting.

### **Sample Program of Study: Accounting\***

*This is a sample guide you may follow. Please check with an advisor if you have questions about taking courses in a different order.*

<b><u>5<sup>th</sup> Semester</u></b>	<b><u>6<sup>th</sup> Semester</u></b>
<input type="checkbox"/> Marketing	<input type="checkbox"/> Intro. to Operations Management
<input type="checkbox"/> Management Concepts	<input type="checkbox"/> Restricted Elective
<input type="checkbox"/> Principles of Finance	<input type="checkbox"/> Economics Elective
<input type="checkbox"/> Accounting Processes and Controls (4)	<input type="checkbox"/> Accounting Theory and History
<input type="checkbox"/> Business & Economic Statistics II	<input type="checkbox"/> Taxation I
<b><u>7<sup>th</sup> Semester</u></b>	<b><u>8<sup>th</sup> Semester</u></b>
<input type="checkbox"/> Business, Government, and Society	<input type="checkbox"/> Business Strategy
<input type="checkbox"/> Economics Elective	<input type="checkbox"/> Restricted Elective
<input type="checkbox"/> Restricted Elective	<input type="checkbox"/> Unrestricted Elective
<input type="checkbox"/> Managerial Reporting	<input type="checkbox"/> Accounting Research

<input type="checkbox"/> Financial Reporting	<input type="checkbox"/> Auditing I
<input type="checkbox"/> Accounting for Not-For-Profit Entities (2)	

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**Program Planning Sheet**

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<u>5<sup>th</sup> Semester</u>	<u>6<sup>th</sup> Semester</u>
Course Title	Course Title
<u>7<sup>th</sup> Semester</u>	<u>8<sup>th</sup> Semester</u>
Course Title	Course Title

\*See the Accounting Department Head for sample MAcc program of study.