

## Information for CPA Candidates:

### Board of Accountancy of the State of Kansas Rules and Regulations - Courses offered by Washburn University that fulfill board requirements.

The “concentration in accounting” required to qualify for admission to the certified public account examination as used in the state of Kansas Accountancy Regulations Article 2 74-2-7 includes the following requirements:

#### 1. Business and general education courses (Minimum 42 semester hours):

**NOTE: All requirements are fulfilled with a BBA except you will need an additional economics course and an additional business law course. Students can take a graduate business law and graduate economics course in the MAcc.**

- **Macro- and Micro-economics plus one upper division economics course.**  
*EC200 Principles of Microeconomics* (required for BBA)  
*EC201 Principles of Macroeconomics* (required for BBA)  
 Any economics course numbered 300 or higher (*EC485 Money & Banking* or *EC 652 Managerial Economics* recommended)
- **Legal Aspects of Business or Business Law (at least two courses)**  
*BU315 Legal Environment of Business* (required for BBA)  
*BU416 / BU616 Commercial Transactions* (recommended, offered in fall, summer possible) *BU417 Legal Business Associations* (spring only)
- **College Algebra or higher level math course** *MA116 College Algebra* (required for BBA)  
*MA141 Applied Calculus* (required for BBA)
- **Statistics and Probability Theory** *MA140 Statistics* (required for BBA)  
*EC211 Statistics for Economics and Business* (required for BBA)
- **Computer Systems and Applications**  
*BU250 Management Information Systems* (required for BBA)
- **Finance**  
*BU381 Business Finance* (required for BBA)
- **Management and Administration**  
*BU342 Organization and Management* (required for BBA)  
*BU346 Organizational Behavior*  
*BU449 Strategic Management* (required for BBA)
- **Marketing**  
*BU360 Principles of Marketing* (required for BBA)
- **Production, Operations research, or applications of quantitative techniques to business problems.**  
*BU347 Production and Operations Management* (required for BBA)

## 2. Written and Oral Communications (minimum 11 semester credit hours):

**NOTE: 9 credit hours of communications are required for a BBA. Select one communication course from the general education writing requirement.**

- **Written Communications**

*EN101 Freshman Composition* (required for BBA)

*EN 207 Beginning Nonfiction Writing, EN 208 Professional Writing, or EN 209 Beginning Fiction Writing* (eligible choices from general education writing required for BBA)

*EN300 Advanced Composition* (required for BBA)

*Any other English composition course*

- **Oral Communications**

*CN150 Public Speaking* (required for BBA)

*CN154 / CN343 Forensics*

*CN351 Business and Professional Speaking*

## 3. Accounting Theory and Practice (minimum 30 semester credit hours)

**NOTE: 24 credit hours of accounting are required for a BBA. Select two additional courses as business electives or complete the accounting hours through a MAcc.**

- **Financial Accounting (minimum one course)**

*AC224 Financial Accounting* (required for BBA)

*AC321 Intermediate Financial Accounting I* (required for BBA Accounting concentration)

*AC322 Intermediate Financial Accounting II* (required for BBA Accounting concentration)

*AC427 / AC628 Governmental and Institutional Accounting / Governmental and Not for Profit Accounting*

*AC621 Advanced Financial Accounting* (required for MAcc)

- **Managerial Accounting (including one course beyond an introductory course)**

*AC225 Managerial Accounting* (introductory) (required for BBA)

*AC325 Cost Accounting* (required for BBA Accounting concentration)

*AC627 Advanced Managerial Accounting* (required for MAcc)

- **Auditing (minimum one course)**

*AC425 Auditing* (required for BBA Accounting concentration)

*AC625 Advanced Auditing*

- **Income Tax (minimum one course)**

*AC423 Federal Income Taxation of Individuals* (required for BBA Accounting concentration)

*AC424/ AC624 Federal Income Taxation of Business Entities / Tax for Business Entities*  
(Elective for undergraduates / Required for MAcc)

- **Accounting Systems (beyond an introductory computer course)**

*AC330 Accounting Systems* (required for BBA Accounting concentration)

*AC630 Advanced Accounting Information Systems* (required for MAcc)

- **Other Accounting Courses at Washburn University**

*AC431 Contemporary Issues in Accounting*

*AC629 Accounting Research Seminar* (required for MAcc)

*AC639 Accounting Theory and Ethics* (required for MAcc)

*AC626 Contemporary Issues in Accounting*