Public Accounting

Major Course Work

General Education	46
Business Foundation	15
Business Core	30
General Electives	18
Public Accounting Concentration*	44
Total Semester Hours	150

***Public Accounting Concentration—49 hours**

BUS	223 Business Law II	3
	340 Cost Accounting	3
	342 Accounting Information Systems	3
	345 Intermediate Accounting I	3
	346 Intermediate Accounting II	3
	440 Assurance Services	3
	444 Governmental Accounting	3
	445 Federal Tax Accounting I	3
	446 Federal Tax Accounting II	3
	447 Accounting Analysis, Forecasting & Decision Making	3
	449 Risk Analysis & Accounting Controls	3
CIS	232 Spreadsheet Software	1
	Nonbusiness Elective	3
	Nonbusiness Elective	3
	Nonbusiness Elective	3
	Nonbusiness Elective	1

Goals & Objectives

The primary objective of the Accounting concentration is to provide a series of educational experiences at the undergraduate level as a basis for a career within the accounting profession. The broad range of course offerings provide opportunities for individual placement in public, private, or non-profit organizations. Furthermore, the flexibility of elective hours in the major allows individuals desiring a particular career area to achieve some specialization.

The Accounting program at Wayne State College strives to build professionalism in its graduates. It not only includes an intensive analysis of the accounting discipline, but also requires support educational course work in other areas of business and economics.

Students wishing to sit for the Uniform Certified Public Accountant Examination in Nebraska after January 1, 1998 need to have a college degree and must have completed 150 semester hours prior to application. These hours must include 30 semester hours in accounting, 36 semester hours in general business, 60 semester hours in general education, plus elective hours. These additional hours can be obtained by taking the Public Accounting concentration.

Job Opportunities

Completion of the degree in Business Administration with a concentration in Accounting provides for a wide variety of job opportunities including the following.

Auditor

Examines business financial records and determines whether established procedures and systems are followed.

Tax Accountant

Prepares tax returns, researches tax problems for maximum tax advantages, and confers with taxing authorities on behalf of the employer or client.

Systems and Procedures Accountant

Designs and installs accounting systems. Many accountants specialize in the installation and use of electronic computers.

Cost Accountant

Primarily involved in determining the cost of the business projects.

Budget and Forecast Accountant

Concerned with planning for the future, prepares budgets, plans for cash requirements, and projects market forecasts.

General Accountant

Performs some or all of the foregoing functions, including the day-to-day work of keeping records, developing and supervising accounting practices, and preparing special reports.

Controller

Directs the total accounting program of a company.

Certified Public Accountant

Performs one or all of these services for an employer or client.

Wayne State College

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