

**For information regarding the  
baccalaureate degree contact:**

Advanced Studies Office  
A-State Degree Center  
on the ASU-Beebe Campus  
P.O. Box 1000  
Beebe, AR 72012-1000  
PHONE: 501.882.8974  
FAX: 501.882.4403  
EMAIL: [astate@asub.edu](mailto:astate@asub.edu)

or

**A-State Advisor**  
Dr. Hazel Dickey  
PHONE 501.882.4417  
FAX 501.882.4403  
EMAIL: [hcDickey@asub.edu](mailto:hcDickey@asub.edu)



**For information regarding the  
associate degree contact:**

Mr. Robert Mitchum, Chair  
Business/Agriculture Division  
P.O. Box 1000  
Beebe, AR 72012-1000  
PHONE: 501.882.8813  
FAX: 501.882.8881  
EMAIL: [rlmitchum@asub.edu](mailto:rlmitchum@asub.edu)



# Bachelor of Science in Accounting

**Bachelor of Science**

**Accounting**

**A-State Degree  
Center on the  
ASU-Beebe Campus**



## What is Accounting?

Many people confuse accounting with bookkeeping. Bookkeepers handle clerical, repetitious record-keeping tasks. Accounting means using business and accounting concepts to make decisions about difficult issues. College trained accountants are problem solvers. They are trained to critically evaluate alternatives. They examine which approach will be best for a business when more than one approach can be logically supported.

Accounting is the process of identifying, measuring and communicating economic information about an organization for the purpose of making decisions and informed judgments. Accounting is often referred to as the language of business.

Users of accounting information include the management of the entity or organization, the owners of the organization, employees, and various federal, state, and local governmental agencies that are concerned with regulatory and tax matters.

## Where Do Accounting Graduates Work?

Successful accounting graduates are prepared to pursue a wide range of career paths, including, but not limited to the following entry-level positions:

- Auditor
- Bank Examiner
- Budget Analyst
- Corporate Accounting
- Cost Analyst
- Governmental Accounting
- Public Accounting
- Revenue Agent
- Tax Preparer

## Beginning Salary Expectations

Many factors influence the beginning salary of the new graduate. Included in these are your work history (including internships), your major, the area in which you wish to locate, the degree you are receiving and your success in your higher education studies.

## Department of Accounting & Law

The mission of our department is to prepare students for responsible careers in accounting and other business related professions. The department offers the major in accounting.

### **The Accounting major is designed to:**

- Provide an educational experience that will prepare students for a wide range of career opportunities.
- Provide a challenging curriculum that addresses accounting content and the development of professional skills and attitudes.
- Prepare students for the CPA examination.
- Provide opportunities for students to demonstrate professionalism and their ability to take personal responsibility for their success.
- Develop students who will have the appropriate knowledge and skills to perform in today's global marketplace.

**IN ADDITION** to the **General Education Requirements** and the **College of Business Core Courses**, all accounting majors will need to complete the following:

**Acct 3003** Intermediate Accounting I

**Acct 3013** Intermediate Accounting II

**Acct 3033** Intermediate Accounting III

**Acct 3053** Cost Accounting with Managerial Emphasis

**Acct 4013** Tax Accounting I

**Acct 4033** Acct Information Systems

**Acct 4053** Auditing I

**Law 4043** Law of Bus Org

**Acct 4123** Government and Not-for-Profit Accounting

**Accounting Elective** (3 Credit Hours)

**Electives** (10 Hours Minimum)

## CPA Exam

First time candidates for the CPA Exam in Arkansas must have a minimum of 150 hours of college credit hours to sit for the CPA exam including 30 credit hours of accounting at the graduate or undergraduate level with a minimum grade of "C" in each course.

### **A-State students have four tracks they can use to prepare themselves for the CPA exam:**

1. A Bachelor's of Science in Accounting (126 hours) plus the Master's of Accountancy (MAcc) (31 hrs).
2. A Bachelor's of Science in Accounting (126 hours) plus another College of Business's graduate degree such as the Master's in Business Administration (34 hrs).
3. A Bachelor's from the College of Business with a major other than Accounting (such as finance or information systems) plus 30 credit hours of accounting courses at the undergraduate or graduate level.
4. A Bachelor's degree other than in a business areas plus 24 hours of course work similar to the College of Business core and 30 hours of undergraduate or graduate course work in accounting.

The first and second tracks above (BS in Accounting plus MAcc or other graduate business degree) are recommended to prepare for the CPA Exam in Arkansas, but the last two approaches provide flexibility for mature students coming back for a second degree. A special requirement in Arkansas is that your preparation must include coverage of governmental/nonprofit accounting. Accounting advisors will help students build this requirement into their undergraduate coursework for students planning to sit for the CPA Exam in Arkansas.

\*the number of hours needed may change as degrees change. See your A-State advisor for current information.