

THE CPA CERTIFICATE

The Certified Public Accountant (CPA) designation is recognized around the world as the highest professional credential an accountant may obtain. The designation is obtained after passing a rigorous examination and meeting experience requirements. Because of increased complexity in business, the Arkansas State Board of Public Accountancy (following the recommendations of the American Institute of Certified Public Accountants) requires candidates to have 150 semester hours credit to sit for the Certified Public Accountant (CPA) examination. UCA graduates have performed well on the exam.

JOB OPPORTUNITIES

Almost every company requires accounting services. There are over 42,000 accounting firms in the US today. A few of the companies currently employing UCA accounting graduates are listed below:

- Acxiom
- Alltel
- Bell and Company
- BKD, LLP
- Deloitte.
- Ernst & Young
- Erwin & Company
- Hudson, Cisne, & Co. LLP
- JPMS Cox
- Moore Stephens Frost Financial Group
- PricewaterhouseCoopers
- Thomas & Thomas
- United States Air Force Audit Agency
- Windstream

FOR MORE INFORMATION

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<http://www.business.uca.edu/accounting/>

MASTERS OF ACCOUNTANCY

The Masters of Accountancy (MAcc) program is a comprehensive curriculum that develops students' conceptual and technical accounting competencies, communication skills, research and analytical abilities, and leadership skills. The program focuses on the common body of knowledge recommended by the American Institute of Certified Public Accountants. Consequently, graduates are well prepared to sit for the Certified Public Accountant (CPA) Examination. Historically, UCA graduates have performed well on the CPA exam. The UCA MAcc contains traditional courses in accounting theory, taxation, systems, and auditing. However, the program is unique in two respects. First, the program requires a leadership course that focuses on how leadership is applied in business and in accounting organizations. Secondly, the program requires a case studies course in which students learn to use all their resources to solve business and accounting problems.

Early Admission:

Students can be admitted to the MAcc program and take two graduate courses before they complete their BBA degree.

MAcc Coursework:

The MAcc program requires the completion of ten graduate courses, six are required accounting courses, and four are electives. The required courses are listed below:

- ACCT 6309 Tax Research and Planning
- ACCT 6310 Advanced Accounting Theory
- ACCT 6317 Seminar in Auditing
- ACCT 6320 Seminar in Accounting Information Systems
- ACCT 6340 Seminar in Case Studies in Accounting
- ACCT 6350 Seminar in Accounting Leadership



2008-2009
Program of Study in Accounting

leading to the

**Bachelor of Business Administration
Major in Accounting**



**University of
Central Arkansas**
Conway, Arkansas



**Department
of Accounting**

College of Business Administration

Tel: 501-450-3108
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UCA ACCOUNTING PROGRAM

A Bachelor of Business Administration (BBA) with a major in Accounting from the University of Central Arkansas (UCA) is well respected nationwide and has provided a foundation for many great careers. UCA accounting majors have served as Chief Executive Officers of major corporations and as partners of international Certified Public Accounting (CPA) firms. Our graduates own CPA firms, serve as corporate Chief Financial Officers, direct government agencies, and hold positions as controllers and staff accountants in firms across the United States and internationally. Many UCA Accounting graduates continue their studies in law school and become successful attorneys.

UCA accepts outstanding students who are motivated to excel. Our graduates are successful because of their abilities, their education, and the network of UCA graduates they join. The UCA Department of Accounting has a network of over 1200 accounting graduates that are willing to assist new UCA graduates in finding employment in the industry and in helping their fellow alumni be successful in their careers. The accounting education received at UCA is valuable experience as evidenced by the success of our graduates on the CPA exam and in their careers. The curriculum is reviewed periodically by a group of accounting practitioners to insure that our graduates are kept up to date on the latest developments in the accounting profession. The College of Business Administration is fully accredited by the Association for the Advancement of Collegiate Schools of Business (AACSB).

Upon completion of the accounting degree, graduates are eligible to sit for the internationally-recognized Certified Management Accountant and the Certified Internal Auditor examinations. Both examinations are entry-level exams into the profession. Many graduates of UCA's undergraduate program elect to continue their accounting education by entering UCA's integrated Master of Accountancy degree program and pursue the Certified Public Accountant designation.

COURSE OF STUDY

To complete an accounting degree at UCA requires a total of 124 semester hours. (Contact the Department or visit our website for a list of required courses.) The degree requires 12 accounting courses that build upon general education and business courses. Accounting majors must adhere to the following course sequence (course prerequisites are listed parenthetically).

Sophomore year:

ACCT 2310 Principles of Accounting I
ACCT 2311 Principles of Accounting II (2310)

Junior year:

ACCT 3311 Intermediate Accounting I (2311)
ACCT 3312 Intermediate Accounting II (3311)
ACCT 3315 Cost Accounting (2311)
ACCT 3316 Individual Taxation (2311)
ACCT 3320 Accounting Information Systems (3311 and MIS 2343)

Senior year:

ACCT 4304 Accounting for Government and Non-Profit Organizations (2311) (a writing intensive course)
ACCT 4312 Advanced Accounting (3312)
ACCT 4315 Advanced Cost Accounting (3315)
ACCT 4316 Advanced Income Tax (3316)
ACCT 4317 Auditing (3312 and 3320)

Care must be taken in scheduling your courses in the appropriate semester because all courses may not offered every semester.

Fast Track

The accounting degree can be completed in three years with proper scheduling and by attending summer school. A fast track schedule can be found on our website.

Internships

The Accounting Department also encourages students to participate in the internship program. An internship allows academic credit for working in an accounting setting. Participation in the internship program improves a student's academic performance, provides a better understanding of what accountants do, and usually makes the student more marketable.

ABOUT THE PROFESSION

When Chief Financial Officers (CFOs) were asked what skills are most important, aside from financial expertise, they replied:

1. Technology expertise
2. Communication skills
3. General business knowledge
4. Leadership abilities

Of CFOs, 85% believe that professional certification helps in career advancement.

Women currently comprise 60% of the accounting workforce.

Starting salaries for new accounting graduates range from \$30,000 to \$50,000 depending on qualification and location. A master's degree often adds 10%, and a CPA certificate adds 10%.

For more information about the profession of accountancy check the following web pages:

<http://www.aicpa.org/nolimits/index.htm>
<http://www.computercpa.com/>
<http://www.accountantsworld.com/>

UCA ACCOUNTING FACULTY

Chair: Patricia H. Mounce, Ph.D., CPA
Keith Atkinson, Ph.D., CPA*
Paul Jensen, Ph.D., CPA*
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Thomas Oxner, Ph.D., CPA
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Pamela Spikes, Ph.D., CPA
Danny R. Vance, CPA
Stephanie F. Watson, Ph.D.
Roy Whitehead, LL.M., JD
Laura Young, MAcc, CPA

* Denotes inactive CPA status