

Kansas Course Requirements to Take CPA Exam and Emporia State Accounting Curriculum

Note: The Kansas Board of Accountancy has announced that these requirements will change by 2024

Kansas Requirements	ESU Accounting Course that meets Requirement
General Requirement	
At least 42 semester credit hours in business and general education courses	The general education requirements and the business core curriculum meet this requirement
Specific Courses Requirements – non accounting	
Macroeconomics course	BC 103 Principles of Economics I *
Microeconomics course	BC 104 Principles of Economics II *
Upper level economics course	BC 353 Money and Banking, or BC 361 Current Economic Problems, or BC 450 Concepts of International Economics ¹
Two courses in Business law	BU 353 Principles of Business Law * BU 573 Law of Commerce
College Algebra or higher level math	MA 110 College Algebra, or MA 111 College Algebra, or MA 161 Calculus I, or MA 165 Basic Calculus ±
Statistics and probability theory course	BU 255 Business Statistic *
Computer Systems and applications course	IS 213 Management Information Systems Concepts *
Finance course	FI 301 Financial Management *
Management and administration course	MG 301 Principles of Management *
Marketing course	MK 301 Principles of Marketing *
Production, operations research	MG 423 Operations Management *
11 semester credit hours in written and oral communications.	EG 101 Composition I ± EG 102 Composition II ± SP 101 Public Speaking ± BU 301 Leadership Communication *
30 semester hours in accounting theory and Practice	
Financial Accounting	AC 223 Financial Accounting * AC 233 Managerial Accounting * AC 304 Intermediate Accounting I * AC 313 Intermediate Accounting II * AC 563 Advanced Financial Accounting *
Managerial Accounting beyond introductory	AC 333 Cost Accounting *
Auditing course	AC 413 Auditing *
U.S. Income tax course	AC 423 Income Taxation of Individuals *
Accounting systems	AC 353 Accounting Information Systems *
Non-specified accounting hours	Accounting elective for 3 credit hours

* Business core or required for accounting major course

± General Education Core Skill required for admission to School of Business

¹ Economics courses are also offered in the College of Liberal Arts and Sciences.