Table of Contents

Welcome to the WSU School of Accountancy 4
Where do I go for help? 5
How to contact faculty and staff members in the School of Accountancy 6
Distinguishing features of the School of Accountancy 7
Program and degree options in Accounting 8
Bachelor of Business Administration degree with a major in Accounting 9
Master of Accountancy 14
What kinds of employment opportunities should I expect? 16
What salary can I expect to earn? 20
Where do I find out about all these great jobs? 21
Registration and preparation for that first day of class 22
Financial assistance 23
Beta Alpha Psi 24
School of Accountancy faculty 25
Advising Information 34

Notice of Nondiscrimination
Wichita State University does not discriminate in its programs and activities on the basis of race, religion, color, national origin, sex, age, or disability.

The following person has been designated to handle inquiries regarding nondiscrimination policies: Director, Office of Equal Employment Opportunities, Wichita State University, 1845 Fairmount, Wichita, Kansas 67260-0145; telephone (316) 978-3371.
Welcome to the WSU School of Accountancy!

The purpose of this handbook is to help you get to know us better, and to address many of the questions you have about programs, course scheduling, advising, etc. While we have included as much information as possible, you will also want to consult university catalogs and course schedules.

For those of you who have made the WSU commitment, thank you. We believe you will be pleased with your decision.

If you are considering WSU as your university of choice, we invite you to compare our faculty, compare our programs, and compare our results. We believe you will conclude that WSU accounting programs are unsurpassed in their quality and will prepare you for an exciting and rewarding accounting career.

Please remember that we are here for you. All of us in the School of Accountancy (SOA) and Barton School of Business are resource persons that you should feel free to consult as often as possible. You will find the faculty and staff to be totally committed to providing you with the best education possible.

Also remember that no handbook can cover all conceivable questions or concerns you will face as you pursue your collegiate education. Don't be afraid to ASK QUESTIONS!

GOOD LUCK!
Where Do I Go For Help?

Access to good information and sound advice is a must in any organization -- and universities are no exception. Listed and described below are important offices and people you need to know about. Described on page 6 are ways to contact any SOA faculty member. Also you can check out our Web site: www.webs.wichita.edu/accountancy/index.htm.

School of Accountancy Office
Located in 330 Clinton Hall, the School of Accountancy office is open from 8:00 a.m. - 5:00 p.m. Monday through Friday. Officed here are Dr. Jeff Bryant, Director, and Ms. Ellen Hulsey, Administrative Assistant.

Telephone: 316-978-3215
Voice Mail 316-978-3978
FAX: 316-978-3660

School of Accountancy Bulletin Board
The School of Accountancy maintains a bulletin board outside Room 330 Clinton Hall. Here you will find information about scholarships, Beta Alpha Psi events, professional seminars, job opportunities, and anything else that might be valuable to accounting students. Check the board periodically for new information.

Barton School of Business Academic Advising Center
Advising center personnel are fully qualified to advise undergraduate accounting majors. They are located in Room 114 Clinton Hall, and the telephone number is 316-978-3245. Advising appointments are available 8:30am to 6:30pm Mondays and Tuesdays, and 8:30am to 4:30pm Wednesday through Friday. See Page 38 of this handbook for more information regarding advising.
### How to Contact SOA Faculty and Staff Members

<table>
<thead>
<tr>
<th>Faculty Member</th>
<th>Phone</th>
<th>Office</th>
<th>Email</th>
</tr>
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<tbody>
<tr>
<td>Dr. Richard Alltizer</td>
<td>6251</td>
<td>337</td>
<td>richard.alltizer</td>
</tr>
<tr>
<td>Dr. Jeffrey J. Bryant</td>
<td>6261</td>
<td>330</td>
<td>jeffrey.bryant</td>
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<tr>
<td>Dr. Tom Clausen</td>
<td>6269</td>
<td>346</td>
<td>tom.clausen</td>
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<tr>
<td>Michael B. Flores</td>
<td>3724</td>
<td>341</td>
<td>michael.flores</td>
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<tr>
<td>Dr. Paul Harrison</td>
<td>6254</td>
<td>337-A</td>
<td>paul.harrison</td>
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<tr>
<td>Ms. Ellen Hulsey</td>
<td>3215</td>
<td>330</td>
<td>ellen.hulsey</td>
</tr>
<tr>
<td>Dr. Bill D. Jarnagin</td>
<td>6262</td>
<td>334</td>
<td>bill.jarnagin</td>
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<tr>
<td>Roger G. Jones</td>
<td>6263</td>
<td>021-A</td>
<td>roger.jones</td>
</tr>
<tr>
<td>Allen Montgomery</td>
<td>6026</td>
<td>031</td>
<td>allen.montgomery</td>
</tr>
<tr>
<td>Dr. Brian McAllister</td>
<td>5393</td>
<td>343</td>
<td>brian.mcallister</td>
</tr>
<tr>
<td>Dr. Lou Orchard</td>
<td>3215</td>
<td>335</td>
<td>lou.orchard</td>
</tr>
<tr>
<td>Dr. Jeffrey J. Quirin</td>
<td>6258</td>
<td>342</td>
<td>jeffrey.quirin</td>
</tr>
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</table>

* Area code & prefix for all phone numbers is (316) 978-
** All offices in Clinton Hall.
*** Remainder of email address for all is @wichita.edu
Distinguishing Features
WSU School of Accountancy

♦ The largest undergraduate major at Wichita State University, and the largest professional accounting program in Kansas.

♦ A program that places a balanced emphasis on theory and practice, and whose graduates are competitive with those of the best universities in Kansas and the region.

♦ Our metropolitan advantage allows students to integrate both theory and practice through internships and cooperative education opportunities.

♦ A competent and experienced faculty. Combined, the WSU accounting faculty have over 175 years of full-time teaching experience and over 70 years of full-time practical experience.

♦ A faculty noted for its dedication to students and the pursuit of classroom excellence. Seven members of the faculty have been formally recognized for excellent classroom performance.

♦ The only accounting program in south-central Kansas that is separately accredited by the AACSB.
Program and Degree Options in Accounting

Bachelor's Degree of Business Administration, Major in Accounting

The undergraduate major in accounting focuses on providing a broad base of accounting knowledge and skills as preparation for careers in industry or government, or as a foundation for further study in the accounting discipline. The BBA degree is described in more detail beginning on page 9.

Master of Accountancy

The Master of Accountancy prepares qualified candidates for careers as professional accountants in public practice, industry, government, and nonprofit organizations. Graduates can satisfy the 150 hour requirement for sitting for the CPA examination in Kansas. The MAcc is described in more detail beginning on page 14.

Accounting Minor

A minor in accounting is available to any student whose major field or area of emphasis is outside of accounting. A minor consists of ACCT 210, ACCT 220, ACCT 260, and nine hours of upper-division, non-coop accounting courses.
Bachelor of Business Administration
Accounting Major

This degree requires that the following be satisfied:

♦ Complete the WSU general education requirements described on page 10.

♦ Including general education courses, complete at least 63 hours of course work outside the School of Business. ECON 201, 202, and ECON 231-32 count as courses outside the School of Business.

♦ Complete the set of core requirements specified for the BBA degree, described on pages 11 and 12.

♦ Complete the requirements for a major in accounting, described on page 12.

♦ Complete at least 50 percent of the total "business" hours required for the undergraduate accounting degree, at Wichita State University.

♦ Achieve an overall GPA of at least 2.25 or better on (1) all college work, (2) all work taken at WSU, (3) all business and economics courses, (4) all business and economics courses taken at WSU, (5) all courses counted for the accounting major, and (6) all courses counted toward the accounting major taken at WSU.
WSU General Education Requirements

The general education program requires a minimum of 42 semester hours, and must be distributed as described below.

**Basic Skills** (12 hours minimum): ENGL 101-102, College English I & II; COMM 111, Public Speaking; and MATH 111, College Algebra. All these courses must be completed within a students' first 48 credit hours with a C or better grade.

**Fine Arts and Humanities** (12 hours minimum): (1) one introductory course from this discipline list -- Art History, Dance, Musicology-Composition, and Theater; (2) two introductory courses, one chosen from each of two of the following disciplines -- Communication, English, History, Linguistics, Modern and Classical Languages and Literature, Philosophy, Religion, Women's Studies; and (3) one "further study" or "issues and perspectives" course in the Fine Arts or Humanities.

**Social and Behavioral Sciences** (9 hours minimum): (1) ECON 201 and either Psy 111 or Soc 111; and (2) Economics 202.

**Mathematics and Natural Sciences** (9 hours minimum): (1) MATH 144 and one introductory course chosen from one of the following disciplines -- Biology, Chemistry, Geology, Physics; and (2) one "further study" or "issues and perspectives" course in the mathematics and natural sciences.

Please see the 2005-2006 WSU Undergraduate Catalog for details concerning the WSU General Education Program.
Barton School of Business Core Requirements

The BBA degree requires completion of the business core courses listed below. Courses marked with an * can be counted as course work outside the School of Business, and may qualify for inclusion in the university's general education program.

**Accounting and Management Information Systems:**
- ACCT 210, Financial Accounting 3
- ACCT 220, Managerial Accounting 3
- ACCT 260, Introduction to Information Processing for Business 3
- MIS 495, Management Information Systems 3

**Management and Behavioral Science:**
- MGMT 360, Management & Organizational Behavior 3
- One elective from the following: 3
  - PSY 111Q*, General Psychology
  - SOC 111Q*, Introduction to Sociology
  - Accounting Majors are advised to take PSY 111Q or SOC 111Q since there is no room for other electives.

**Business Functions:**
- MKT 300, Marketing 3
- FIN 340, Financial Management 3
- DS 350, Introduction to Production and Operations Management 3

**Business Policy:**
- MGMT 681, Strategic Management 3
Core Requirements: (continued)

Environment of Business:
BLAW 431, Legal Environment of Business (or
   BLAW 635, Law of Commercial Transactions,
   and BLAW 636, Law of Business Organizations) 3-6
ECON 201*, Principles of Macroeconomics 3
ECON 202*, Principles of Microeconomics 3
IB 333, International Business 3
ENTRE 310C The Entrepreneurial Experience 3

Mathematics and Statistics:
MATH 111*, College Algebra 3
MATH 144*, Business Calculus 3
ECON 231*, Introductory Business Statistics 3
ECON 232*, Statistical Software Applications 1
   for Business

Requirements for the Accounting Major

The following courses are required for an accounting major:

ACCT 310, Financial Accounting & Reporting: Assets 3
ACCT 320, Accounting for Decision Making & Control 3
ACCT 410, Financial Accounting & Reporting: Equities 3
ACCT 430, Introduction to Federal Income Tax 3
ACCT 560, Accounting Information Systems 3
ACCT 610, Financial Accounting & Reporting: 3
   Special Entities & Complex Issues
ACCT 620, Accounting for Strategic Support & 3
   Performance Evaluation
ACCT 630, Taxation of Business Entities 3
ACCT 640, Principles of Auditing 3
ENGL 210*, Business and Technical Writing 3
### Accounting Major

#### Model Program

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
<th>Course</th>
<th>Hours</th>
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<tr>
<td><strong>First Semester</strong></td>
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<td>Math 111</td>
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<td>Humanities Intro</td>
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<td>Natural Science Intro</td>
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<td>Fine Arts Intro</td>
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<td>Non-business elective</td>
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<tr>
<td><strong>Third Semester</strong></td>
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<td><strong>Fourth Semester</strong></td>
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<td>Accounting 210</td>
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<td>Economics 201</td>
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<td>Psych/Soc 111</td>
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<td>English 210</td>
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<td><strong>Barton School of Business Advanced Standing Coursework</strong></td>
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<td><strong>Fifth Semester</strong></td>
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<td>Accounting 410</td>
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<td>Fin 340</td>
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<td>Accounting 430</td>
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<td>Management 360</td>
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<td>IB 333</td>
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<td>Accounting 310</td>
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<td>Entre 310C</td>
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<td>Accounting 320</td>
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<td>Marketing 300</td>
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<tr>
<td><strong>Seventh Semester</strong></td>
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<td><strong>Eighth Semester</strong></td>
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<td>MIS 495</td>
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</tbody>
</table>

Note: this schedule is intended only as a guide. Students are strongly urged to closely and regularly consult with the Barton School of Business Academic Advising Center.
The Master of Accountancy Degree

The MAcc is offered as a traditional degree, without any specialization. Recently the School of Accountancy also began offering optional concentrations in Taxation, and in Accounting Information Systems.

Degree Requirements - Students Possessing a Bachelor's Degree at Time of Admission

Total degree requirements for students granted admission after completion of a bachelor's degree will vary and depend upon the specific course content of the undergraduate degree program. As a minimum, the candidate's program must total 30 graduate-level credit hours beyond the bachelor's degree, including 15 semester hours of accounting courses numbered 800 or above and a total of 21 semester hours in courses numbered 800 or above.

In general, we presume an undergraduate degree in business and an accounting major, equivalent to that offered at Wichita State University. The following courses, or their graduate level equivalent if available, must be included as part of the MAcc degree program, if not covered in the student's bachelor's degree:

- ACCT 210, 220, 260, 310, 320, 410, 430, 560, 610, 620, 630, and 640
- BLAW 431 (or BLAW 635 and BLAW 636)
- DS 350
- MIS 495
- ECON 201Q, 202Q, 231
- FIN 340
The following graduate level course work must be completed:

ACCT 815, Financial Accounting and Reporting: Contemporary Issues
ACCT 825, Management Control Systems
ACCT 835, Tax Research and Selected Topics
ACCT 840, Advanced Auditing
ACCT 860, Advanced Accounting Information Systems

♦ Nine semester hours of course work in disciplines other than accounting
♦ Six semester hours of course work in either accounting or disciplines other than accounting

A minimum of 21 hours of 800 level courses must be taken for completion of the MAcc.

**Probationary Admission - All Students.** Students who do not meet the minimum GMAT and/or GPA requirements may be admitted to probationary status by the director on the basis of sufficient evidence that they can satisfactorily complete the MAcc program requirements and have the potential for a successful career in professional accounting.

**For additional information and admission criteria:**
contact the WSU graduate school, the graduate bulletin, or the School of Accountancy.
What Kinds of Employment Opportunities Can I Expect?

With a degree in accounting, you will be able to enter any one of three diversified fields of accounting: public accounting, private industry accounting, or governmental accounting. Each of these fields offers a wide variety of opportunities.

The position descriptions that follow describe the type of work you will be doing. Governmental positions will be similar to those described for private industry, although the position titles may vary somewhat. (This information is taken from the 2000 Salary Guide published by Accountants on Call and Accountants Executive Search.)

Public Accounting

**Partner.** A chief executive of the firm or office. A partner canvases and recruits new clients, and is ultimately responsible for the accuracy of all audits, tax forms, and reports.

**Director.** A partner-level position, usually not a CPA. A director consults, canvases, and recruits new clients, and may have human resource responsibilities.

**Manager.** A manager supervises staff within his/her area of expertise, and has responsibility for the coordination and completion of all projects.

**Senior.** A person with 3+ years of experience. A senior is responsible for completing audits, tax preparation and the filing of forms. He or she also directs lower echelon staff on specific projects.

**Staff Accountant.** A staff person with 1-3 years experience. A staff accountant assists senior accountants in the research and preparation for audits, projects, and taxes.
Private Industry

**Chief Financial Officer (CFO).** The CFO is the highest ranking financial position within a company. Responsibilities include overall financial control of the entire range of financial activity. This individual formulates and recommends banking policies, cash management, credit extensions, fiscal and accounting matter.

**Treasurer.** A senior management executive concerned with long- and short-term cash management problems. The treasurer reviews all budgets and financial statements, approves capital expenditures, arranges outside financing and borrowing, and advises on mergers and acquisitions.

**Controller.** The controller holds the highest line supervisory position in the financial division. He or she is responsible for all financial reporting and record keeping functions, and has responsibility for the protection of the company’s assets.

**Assistant Controller and Assistant Treasurer.** Responsibilities include controlling a significant sequence of division activities, and assisting in the development of detailed budgets and cash forecasts.

**Tax Manager.** The tax manager supervises the gathering, timely reporting and payment of all local, state and federal taxes, audits internal data for compliance with the company’s own tax procedures, and recommends changes in methods to maximize tax reduction opportunities.

**Accounting Manager.** An accounting manager is responsible for the formulation and supervision of approved accounting practices, and provides accurate reporting of financial results.

**Senior Accountant.** Typical functions of a senior accountant include the preparation of financial statements, management reports, extensive account analysis, and general and specific project auditing.

**Accountant (General, Cost).** An individual with 1-3 years experience. He or she prepares financial statements and various accounting reports, audit contracts, orders and vouchers, and implements general accounting systems.
Private Industry Positions (continued)

**Internal or Electronic Data Processing (EDP) Staff Auditor.** A staff auditor conducts independent financial and operational audits for management's review of purchasing, production control, inventory, and accounting procedures.

**Internal or EDP Senior Auditor.** This individual organizes information provided by audit staff for analysis and reports, is responsible for the accuracy of all information audited, and supervises staff activities on a day-to-day basis.

**Internal or EDP Audit Manager.** The manager supervises auditors engaged in performing operational and financial audits, creates & assembles information in standard formats for analysis, reports on deviations from established norms in procedures and practices, recommends improvements in operations & financial positioning of the company.

**Manager, Financial Analysis.** The manager of financial analysis supervises and coordinates all financial analysis departmental functions.

**Senior Analyst.** The senior analyst is concerned with anticipated financial projections based on past projects, present earnings, and future trends. He or she reviews project proposals for feasibility and profitability.

**Analyst (Financial, Budget, Cost).** An individual with one year experience, the analyst applies principles of accounting to analyze past and present financial operations, estimates future revenues and expenditures, prepares budgets, and develops, installs and maintains budgeting systems.

**Credit Manager.** The credit manager supervises the activities of employees who collect and compile data on prospective customers while establishing the financial risk involved, maintains updated records on the current customer base and accounting status, is responsible for initiating collection efforts, and has input on investigative, collection and credit policy.
Private Industry Positions (continued)

**Assistant Credit Manager.** This individual is directly responsible for daily activities of staff and reporting of account status, and assists in the maintenance of current customer information.

**Collections Specialist.** A collections specialist is responsible for the day-to-day correspondence and telephone procedures related to overdue accounts receivable.

**Full Charge Bookkeeper.** A full charge bookkeeper's responsibilities include the general ledger through trial balances. He or she prepares monthly and yearly adjustments and accruals, and prepares financial statements with limited supervision.

**Accounts Payable/Accounts Receivable Supervisor.** These individuals supervise accounts payable and accounts receivable transactions, entries and trial balances, are responsible for the accuracy of all journal entries, and updating the credit department on account status.

**Assistant Bookkeeper.** An assistant bookkeeper posts entries in all journals, has experience in accounts receivable and payable as well as payroll, and assists in reconciliations.

**Accounting Clerk.** An accounting clerk assists with journal entries under supervision, and helps in the preparation of reports and posting of entries in specific accounts.

**Data Entry Operator.** This individual enters data into terminals, has minimum to above-average stroke count, and can perform both alpha and numeric entry.

**Payroll Manager.** The payroll manager supervises payroll preparation and input of wage and deduction calculations, is responsible for reviewing payroll and tax reports, maintains benefit accruals, & prepares journal entries.

**Payroll Clerk.** Computes payroll, has knowledge of hourly, weekly, etc., wage calculation, deduction rates and limits, and has the ability to reconcile automated output to source data.
What Salary Can I Expect To Earn?

Salary figures provided are taken from the 2006 Salary Guide, published by Robert Half and Accountemps. Figures tend to vary by region of the country, and are presented in $000’s.

<table>
<thead>
<tr>
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<td>Private Industry</td>
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<td>Controller</td>
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<td>Tax Manger</td>
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<td>Fin Analyst Mgr</td>
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<td>Credit Mgr</td>
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<td>Bookkeeper</td>
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</table>
Where Do I Find Out About All These Great Jobs?

Office of Career Services (203 Grace Wilkie Hall, 978-3435). A virtual gold mine of information on career opportunities, this office (1) publishes a newsletter containing career related announcements, a campus calendar, and position listings, (2) maintains a stock of brochures and other information about a variety of area businesses, and (3) has career counselors who can help you design a placement strategy, from critiquing your resume to conducting a mock interview. It is important that you take advantage of these services well in advance of your interviews.

What is involved in using these services? You have to be registered with the Office of Career Services. The fee for current students is $20.00 for six months or $25.00 for twelve months, and allows you to participate in the resume referral system and to receive the Career Opportunities Bulletin. We strongly recommend that you register with the Office of Career Services in the semester prior to your last full year of college.

Any other assistance available? Always feel free to consult with any faculty member in the School of Accountancy. We know what it is like to go through that first job search, and will do all we can to make this an enjoyable and rewarding experience.

Each spring, the WSU chapter of Beta Alpha Psi offers a career opportunities seminar, to provide you with what you need to conduct the job search. There are sessions on preparing a resume, conducting a search on your own, proper dress, and mock interviews. This seminar should be on every accounting major's list of must attend activities.
Registration and Preparation For That First Day of Class

The registration process involves academic advising and scheduling the particular courses you want to take in a given semester. Up to a certain point before each semester begins, you can register online via SOS; after this time period expires, you will need to register in person. Please see the WSU Schedule of Courses for details on this matter.

**Academic Advising -- Undergraduate.** Most academic advising is provided by the Barton School's Academic Advising Center, 114 Clinton Hall, 316-978-3245. The Center is open from 8:30 a.m. - 6:30 p.m. Monday and Tuesday, and from 8:30 a.m. - 4:30 p.m. Wednesday through Friday. If you run into a problem, have a question, or wish some career advice, feel free to contact any faculty member in the School of Accountancy. See page 38 of this handbook for more information regarding advising.

**Academic Advising -- MAcc.** Michael Flores, Assistant Director of the School of Accountancy, is the academic advisor for all students in the MAcc program. He can be reached at 316-978-3724. You can also reach him via FAX 316-978-3660 or Email (michael.flores@wichita.edu).

**Is there anything special I need to do before that first class?**

Many accounting classes do require students to have completed a class assignment prior to the first day of class. Assignments will be available approximately one week prior to the first day of class on Blackboard. Go to www.blackboard.wichita.edu.
Financial Assistance

Financial assistance is available in the form of scholarships, graduate assistantships for MAcc students, employment, and federal grants and loans. You should explore what is available in the School of Accountancy, W. Frank Barton School of Business, and Wichita State University. Appropriate contact persons are indicated below.

**Wichita State University.** Contact the university's Office of Student Financial Planning and Assistance, 203 Jardine Hall 316-978-3878. This office can provide information on any type of financial assistance offered at Wichita State University.

**Barton School of Business.** Dr. Jim Clark, Associate Dean, 129 Clinton Hall 316-978-3200. Dr. Clark coordinates all school-wide scholarship awards, including the annual Barton Scholarship Competition for high school seniors. Current students should be alert to announcements during the year concerning the filing of applications.

**School of Accountancy.** Contact Michael Flores, Chair of the Scholarship Committee, 341 Clinton Hall 316-978-3724. Most scholarships awarded by the School of Accountancy are for current students. Students should be alert for announcements during the year.

**Graduate Assistantships.** Preference is given to MAcc students. Applications and inquiries should be addressed to Michael Flores, Assistant Director, School of Accountancy, 341 Clinton Hall 316-978-3724.

Beta Alpha Psi

Beta Alpha Psi is a national accounting society and professional fraternity. Epsilon Tau, the WSU Chapter, has been named a Superior Chapter (the highest award given to a chapter) since it was founded in 1979. Qualified students are encouraged to join and become active in this quality student organization -- many employers look to Beta Alpha Psi members first in their recruitment programs. The WSU chapter is strongly supported by area business and accounting firms, and by the School of Accountancy faculty.

Typical activities of the Epsilon Tau Chapter include:

♦ Professional Programs -- Guest speakers from business, public accounting and government present diverse accounting and business topics.
♦ Field Trips -- Members tour several accounting and business firms each year, to see their work environment and to interact with professional accountants at their place of business.
♦ Tutoring -- Members and pledges provide tutoring to accounting students on a volunteer basis.
♦ Community Service -- Members and pledges participate in various community service activities for such organizations as the Salvation Army, Sedgwick County Zoo, Wichita River Festival, and United Way.
♦ Socials -- Yes, accountants do have fun. These events provide opportunities to socialize with fellow accounting students and professionals.

Participation in Beta Alpha Psi is a definite asset for accounting students. Many firms who recruit on campus like to see students involved in activities other than classroom work. Beta Alpha Psi is well worth your serious consideration.
Richard L. Alltizer, PhD, CPA. Dr. Alltizer is a certified public accountant with more than 14 years of experience. In his practice, he focused on providing a broad range of tax and planning services to successful entrepreneurs and their businesses. He supplied clients with sound strategies in income and estate tax planning at both the state and federal levels. In addition, he has an extensive background in technical tax research.

Dr. Alltizer is active in professional organizations, such as the American Institute of Certified Public Accountants, the Kansas Society of Certified Public Accountants, the American Taxation Association, and the American Accounting Association.

A native Kansan, Dr. Alltizer graduated in 1980 from the University of Central Oklahoma with a BS in Accounting. In 1990, Dr. Alltizer earned an MA (in taxation) from the University of Oklahoma, and in 1994, a Ph.D. in Business Administration also from the University of Oklahoma.

Dr. Alltizer’s publications have appeared in various academic and professional journals including: American Business Review, Oil & Gas Tax Quarterly, Taxation for Accountants, Taxation for Lawyers, Taxes, and The Journal of Applied Business Research.
School of Accountancy Faculty (continued)

**John M. Beehler, PhD, CPA.** Dr. Beehler joined the faculty of WSU as a Professor of Accountancy and the Dean of the W. Frank Barton School of Business at Wichita State University in 2000. He earned his B.S. in Accounting from the Smeal College of Business Administration at Penn State University and his MBA in Finance and Ph.D. in Accounting at the Kelley School of Business at Indiana University. He has been on the faculty at Indiana University, the University of Oklahoma and the University of Texas at Arlington. His areas of expertise are federal income taxation, estate, gift and trust taxation, the taxation of business entities and personal financial planning. He has received numerous university teaching awards and has taught many years for the AICPA National Tax Education Program and for the Texas Society of CPAs. Dr. Beehler has published in various academic and professional journals including *The Journal of Taxation, Tax Notes, The Tax Adviser, Taxes - the Tax Magazine* and others.

Dr. Beehler's previous administrative experience includes serving as President and Chair of the Faculty Senate, Chair of the Department of Accounting, and Associate Dean for Academic Affairs and Administration at the University of Texas at Arlington. He has significant experience with AACSB accreditation of business and accounting programs. He is a member of AACSB’s accounting accreditation committee which oversees and makes the final decisions on all accreditation reviews of accounting programs worldwide. He has management experience with an international CPA firm and has served as a consultant, expert witness, arbitrator, mediator and public speaker for many years. His professional affiliations include the American Accounting Association, the American Institute of CPAs, the Texas Society of CPAs, and the American Taxation Association.
Jeffrey J. Bryant, PhD, CPA. A WSU faculty member since 1993, Dr. Bryant earned a BBA from Wichita State University, a Juris Doctor from Washburn University, and a Ph.D. from Texas Tech University. His research and teaching interests are predominately in taxation. Currently, Dr. Bryant is the Director of the School of Accountancy and is the BKD Faculty Fellow in Accountancy.

Dr. Bryant's has professional experience in the accounting and legal fields. His research projects has been published in numerous journals, including *The Journal of Taxation, The Journal of Accountancy, The Tax Advisor, Taxes, Tax Notes, and The Journal of Taxation of Investments*. He is a member of the American Accounting Association and the American Institute of Certified Public Accountants.

Thomas S. Clausen, PhD Dr Clausen joined the WSU faculty in August 2003. He has a BBA from Iowa State University, Masters degrees from Arizona State University and the University of Illinois, and a Ph.D. from the University of Connecticut. Dr. Clausen has taught at the University of Kansas, Kansas State University, Mississippi State University, and Bentley College.

Dr. Clausen's teaching interests include managerial and cost accounting and accounting information systems. He has taught courses in managerial and cost accounting, auditing, financial accounting, accounting information systems, systems analysis and design, database theory, and accounting for manufacturing and engineering management.
School of Accountancy Faculty (continued)

He is a contributing author to Blackwell’s Encyclopedic Dictionary of Accounting and has made scholarly presentations at the European Institute for Advanced Studies in Management, the Mid-States Accounting Research Workshop, and American Accounting Association meetings. Dr. Clausen’s professional experience includes internal auditing, project management and accounting management.

Michael B. Flores, CPA. A WSU faculty member since 1998, Professor Flores holds a BBA from the University of Texas at El Paso, an MA from New Mexico State University, and completed PhD coursework at Texas Tech University. He is the Regier, Carr & Monroe Faculty Fellow in Accountancy. Professor Flores has ten years of professional experience as Assistant Controller, Controller, and Vice President of Finance and Administration, for various hospitals and medical firms in New Mexico, Nevada, and Texas. He is a 1994-1995 recipient of two Texas Tech University outstanding teaching awards, has made four professional program appearances, was a three year participant in the AICPA Summer Faculty Seminar, and a 1995 participant in the American Accounting Association's Southwest Doctoral Consortium. He was awarded Wichita State University’s Excellence in Teaching Award in 2003. He has served as a consultant for the United States Secret Service.

Professor Flores' teaching and research interests are in accounting ethics, behavioral accounting, cost and managerial accounting, and health care accounting and management. He is a member of the American Institute of CPA’s, the Kansas Society of CPA’s, and the American Accounting Association.
Paul Harrison, PhD. Dr. Harrison joined the WSU faculty in January 2000 as the Heskett Professor of Accountancy. He holds BS and MBA degrees from Kansas State University, a Ph.D. degree from Arizona State, and has previously taught at ASU, KSU, and South Carolina. He has been formally recognized for both outstanding teaching and research.

Bill D. Jarnagin, PhD, CPA. Dr. Jarnagin joined the WSU faculty in 1987 and holds the Allen, Gibbs, & Houlik Faculty Fellow. He holds a BSBA from Arkansas Tech and MBA and Ph.D. degrees from the University of Arkansas.

Dr. Jarnagin has taught at the University of Arkansas and University of Tulsa, and has professional experience with both Arthur Andersen and the FBI. He has been formally recognized for excellence in teaching on fifteen different occasions.


Dr. Jarnagin has served on numerous committees of the Wichita Chapter, Financial Executives Institute, Tulsa Chapter of the Institute of Management Accountants, and the Oklahoma Society of CPAs (both the Tulsa Chapter & statewide organization). He also was a multi-year member of the Petroleum Accounting Conference Planning Committee, and has served as an officer and/or board member of the Tulsa Chapter, IMA, and the Wichita Chapter, FEI.
Roger G. Jones.  Mr. Jones joined the WSU faculty in 1993.  He holds a BBA and MPA from WSU, and also serves as Director of the Office of Information Technology for the Barton School of Business.

Mr. Jones' professional experience encompasses more than 33 years in accounting and computer-related positions. His primary teaching and professional interests are in accounting information systems.

Brian McAllister, PhD, CPA.  Dr. McAllister joined the WSU faculty in 2005.  He holds a BSBA from the University of Colorado-Colorado Springs and a PhD from the University of Nebraska-Lincoln.  Dr. McAllister’s teaching interests are auditing and financial accounting. He is currently focusing his research interests toward the use of accounting information by not-for-profit organizations.

Dr. McAllister began his career in public accounting, working six years as an auditor for Baird, Kurtz, and Dobson (BKD) in Colorado Springs, Colorado. He is a member of the American Accounting Association and the American Institute of Certified Public Accountants.
School of Accountancy Faculty (continued)

Allen Montgomery. Mr. Montgomery joined the WSU faculty in 1992 as a part-time instructor. He holds a magna cum laude Bachelor’s degree in Finance and an MPA from WSU. His professional experience includes finance and tax.

Lou X Orchard, PhD, CPA. Dr. Orchard joined the WSU faculty in 2003. Dr Orchard holds a BA and a MBA from the University of Washington, and a Ph.D. from the University of Arizona. Dr. Orchard has professional experience with a large international accounting firm, with a large international real estate firm, and with a small nonprofit agency. He is a member of the American Institute of CPAs and of the Washington Society of CPAs, and has served as an ex-officio member of the board of governors of the Houston chapter of the Institute of Internal Auditors.

Dr. Orchard has taught previously at the University of Washington, the University of Arizona, and the University of Houston. His teaching interests include advanced accounting, introductory accounting, auditing, and management accounting. Dr. Orchard’s research interests include behavioral economics issues in management accounting, ethical issues in the practice of accounting and auditing, and other issues in management accounting and auditing. He has made a total of nine academic presentations, and is a member of the American Accounting Association. Dr. Orchard was interviewed on KTRK-TV (Channel 13 Houston) in February 2003 on the state of investor confidence in auditors following the Enron bankruptcy.
Jeffrey J. Quirin, PhD. Dr. Quirin joined the WSU faculty in 2000. He holds BBA and MBA degrees from Pittsburg State University, and a Ph.D. from the University of Nebraska—Lincoln. Dr Quirin is the Grant Thornton Faculty Fellow.

Professor Quirin previously taught at Kansas State University. His teaching and research interests are primarily in financial and managerial accounting. Dr Quirin has made several professional presentations and his research has been published in numerous academic accounting journals including, Behavioral Research in Accounting, Journal of Business, Finance and Accounting, Issues in Accounting Education, Advances in Accounting, Journal of Accounting Case Research, Journal of Accounting Education, Advances in Management Accounting, Advances in Accounting Behavioral Research, Journal of Forensic Accounting, and the Quarterly Journal of Business and Economics.
Advising Information

As an undergraduate student you are required to receive academic advising from the Barton School of Business Academic Advising Center: however, we recommend you get to know the faculty of the School of Accountancy early in your college career.

School of Accountancy faculty members can provide insight into high demand fields in the accounting profession, types of electives to take for your field of interest, and information regarding internships, job shadowing, and cooperative education. In addition, faculty members are one of your best sources for references when applying for jobs, internships and scholarships.

To contact an accounting faculty member, first read the information in this book regarding faculty interest and field of study. Then contact the faculty member who has the same interest as you using one of the methods listed on page 6 of this handbook. Faculty members, whether you have had a class with them or not, are always interested in assisting students. If you would like advising related to the MAcc program, contact Michael Flores, Assistant Director, School of Accountancy at 316-978-3724, or the School of Accountancy Office at 316-978-3215.
School of Accountancy
Mission Statement

The mission of the WSU School of Accountancy is to be a preferred source of professional accountants in the state and region.

Capitalizing on the unique opportunities of our metropolitan setting, the School's educational programs, research contributions, and professional interactions provide an intellectual arena in which high quality teaching and learning are pivotal.

School of Accountancy graduates possess:

1. The necessary foundation for initial and continuing career success.

2. A commitment and capability for the highest level of professional service to society.

3. The skills and learning habits essential for maintaining and enhancing their professional competencies over a lifetime.