

Accountants

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Thesis: An accountant has many choices to what particular field of accounting to specialize in depending on the financial information she wants to analyze and how it is done.

- Class: Accountants
- Special Interest: Analyzing Financial Information
- Subclasses: Financial accountants
- Tax accountants
- Internal auditors

A college student decides she wants to become an accountant. General accounting and bookkeeping classes can be taken in high school. In college, the student needs to decide on a more specific field of accounting. An accountant has many choices as to what particular field of accounting to specialize in depending on the financial information she wants to analyze and how it is done. Financial accountants, tax accountants and internal auditors are all accountants in general, but require different training and work methods. A financial accountant records economic data and periodically prepares reports that show profit and other financial information of a company using the generally accepted accounting principles. The reports prepared by the accountant are useful for managers, and also for owners, creditors and the public. Based on information in the reports the public can use the reports to choose a company to invest in. Because a financial accountant is employed by an individual company, she is considered a private accountant. Another type of accountant is a tax accountant. A tax accountant prepares yearly tax returns for individual clients. The accountants have to use constant data such as rates of pay and other information to determine the proper amount of taxes to be paid. These accountants have to take a class once a year to catch up on yearly changes in tax laws and regulations. If a tax accountant has met state experience requirements, she may want to take exams to become a Certified Public Accountant (CPA).

A third type of accountant is an internal auditor. Auditors are sponsored by the Institute of Internal Auditors and work within an individual firm. The auditor reviews accounting and operating procedures used by a firm to make sure everything is being run properly. If things aren't being run properly, it is the auditor's job to find the problem and to try to rectify it. An auditor is considered a private accountant because he is employed by a firm, yet if he specializes in auditing, he may want to get a Certified Internal Auditor (CIA) certificate.

So, an accountant has career choices to make based on more specialized interests in a field, and as with other careers, a different specialization will have different educational requirements. Different classes will need to be taken in order to gain enough knowledge in the general field and several classes on a similar topic when the accountant decides what to specialize in. Accounting may not seem like a popular profession, or a very interesting one, but once one looks deep into the separate activities and training of each specialization, one can see that accounting may appeal to many different types of people for many different reasons.