

NICHOLLS STATE UNIVERSITY

UNDERGRADUATE AND GRADUATE BULLETIN FOR 2006-2007

Nicholls State University is a Member of the University of Louisiana System

Thibodaux, Louisiana 70310

Toll Free - 1-877-642-4655

(985) 446-8111

www.nicholls.edu

DEPARTMENT OF ACCOUNTING AND INFORMATION SYSTEMS

Office: 133 Powell Hall

Phone: 448-4176

Professors: Kleen, Mauldin, Ryker, Zachry.

Associate Professors: M. Chiasson (Head), Gaharan, Cecil.

Assistant Professor: K. Breaux, Bhutta, Fanguy, Mao

Instructors: M. Guidry, M. Theriot, K. Williams.

Accounting Program

Mission

The mission of the Accounting Program is to provide a quality undergraduate accounting education to students primarily from Southeast Louisiana. We recognize that our responsibility is to prepare students for careers in accounting and business and to support other undergraduate and graduate majors with appropriate accounting courses. In order to fulfill its mission, the Department strives to meet the following objectives:

- Attract students who demonstrate the potential to be successful in accounting.
- Develop accounting majors into graduates who are able to engage in critical thinking, communicate and use technology effectively, apply accounting concepts, and recognize ethical issues.
- Provide opportunities for student and faculty interaction with accounting practitioners and the business community.
- Provide quality faculty who maintain and improve academic and professional qualifications through continuing education, intellectual contributions, and through service to the profession, university, and the community.
- Provide an environment that is conducive to successful job placement of students.

The university awards the Bachelor of Science degree with a major in accounting to a student upon the successful completion of the accounting curriculum and the requirements of the university and the College of Business Administration. In addition, transfer students must complete at least 12 hours of accounting courses in residence at Nicholls. Accounting majors can obtain a minor in computer information systems by successfully completing 18 hours of selected courses in the Department of Information Systems. Also, accounting majors must earn a C or better in each accounting course.

The accounting curriculum provides specialized training for students who intend to enter public, private, or governmental accounting. The curriculum also provides prerequisite courses for admission to graduate study. The Accounting Program at Nicholls is in "Candidacy" for separate accreditation from AACSB International.

The Louisiana State Board of Public Accountancy requires at least 150 hours of college credit for an applicant to be eligible to sit for the Uniform Certified Public Accountant Examination. Upon completion of the Bachelor of Science degree in Accounting, students will need 29 additional semester hours to qualify for the Uniform Certified Public Accountant Examination. These hours can be taken at the undergraduate or graduate level. Students may wish to pursue the Master of Business Administration (MBA) degree in order to

meet the 50-hour requirement. The transcripts must include the following courses:

Accounting Courses:	Semester Hours
Intermediate accounting	6
Cost accounting	3
Income tax	3
Auditing	3
Accounting electives:	
(a) from Advanced Financial accounting, Theory or Not-for-Profit accounting/auditing	3
(b) Accounting courses above the basic and beyond the elementary (Caution: Internship courses do not satisfy this requirement.)	6
Total Accounting	24
Business courses (other than accounting):	
Commercial Law (as it affects accountancy):	3
Other business courses	21
Total Business courses other than accounting	24
Total Hours	48

The CPA requirements vary from state to state. If a student plans to seek certification in another state, the board of accountancy in that state should be contacted for specific requirements. In Louisiana, contact the State Board of Certified Public Accountants of Louisiana, 601 Poydras Street, Suite 1770, New Orleans, LA 70130, phone number 504-566-1244, fax 504-566-1252.

Minor

To obtain a minor in Accounting, students must complete ACCT 205, 221, 322, 323, and 6 additional hours of accounting other than ACCT 206, for a total of 18 semester hours. Students must earn at least a grade of C in all Accounting courses.

CLR – Computer Literacy Requirement
OCR – Oral Communication Requirement

GER – General Education Requirement
UR – University Requirement

Bachelor of Science Degree in Accounting

Suggested Course Sequence:

FRESHMAN YEAR	Sem. Hrs.
BSAD 101	3
OIS 200 or CMPS 101 (CLR)	3
ENGL 101, 102 (GER)	6
Freshman Seminar Course (UR)	1
HIST 101, 102 (GER)	6
MATH 101, 106 (GER)	6
Natural Science Elective (GER)	3
SPCH 101 (OCR)	3
	31
SOPHOMORE YEAR	Sem. Hrs.
Arts Elective (GER)	3
ACCT 205, 221	6
CIS 231	3
ECON 211 (GER), 212	6
ENGL Literature Elective (GER)	3
Natural Science Electives (GER)	6
QBA 282	3
	30
JUNIOR YEAR	Sem. Hrs.
ACCT 322, 323, 306, 351	12
BSAD 310 or ENGL 310 (GER)	3

CMPS Elective	3
FINC 302	3
MNGT 301	3
MKTG 300	<u>3</u>
QBA 285	<u>3</u>
	<u>30</u>
SENIOR YEAR	Sem. Hrs.
ACCT 401, 403, 407	9
ACCT Elective*	3
BSAD 221, 324, 490	9
MNGT 368	3
Social Science Elective (Non ECON) (GER)	3
Elective (300 or 400 level) (Non Business)	<u>3</u>
	<u>30</u>
Total Hours Required for Degree:	121

*300-level or above.

Computer Information Systems Program

The university awards the Bachelor of Science degree with a major in Computer Information Systems to the student upon the successful completion of the Computer Information Systems curriculum and the requirements of the university and the College of Business Administration. The curriculum prepares graduates to analyze, design, develop and implement computer information systems.

Minor

To obtain a minor in Business Information Systems, students must complete CMPS 101, 120; CIS 231, 305, 306; CIS 310 or above or ACCT 351 for a total of 18 semester hours. Students must earn at least a grade of C in all Computer Information Systems courses.

CLR – Computer Literacy Requirement
OCR – Oral Communication Requirement

GER – General Education Requirement
UR – University Requirement

Bachelor of Science Degree in Computer Information Systems

Suggested Course Sequence:

FRESHMAN YEAR	Sem. Hrs.
CMPS 120, 202* (CLR)	6
ENGL 101, 102 (GER)	6
Freshman Seminar Course (UR)	1
HIST 101, 102 (GER)	6
MATH 101, 106 (GER)	6
Natural Science Electives (GER)	6
SPCH 101 (OCR)	<u>3</u>
	34
SOPHOMORE YEAR	Sem. Hrs.
ACCT 205, 206	6
BSAD 221	3
CIS 231	3
CIS 250 or CMPS 221	3
ECON 211, 212 (GER)	6
ENGL Literature Elective (GER)	3
MATH 261	3
Natural Science Elective (GER)	3
QBA 282	<u>3</u>
	33
JUNIOR YEAR	Sem. Hrs.

CIS 305, 306, 310	9
CIS 350	3
Elective	3
MNGT 301, 368	6
MKTG 300	3
QBA 285	<u>3</u>
	27
SENIOR YEAR	Sem. Hrs.
Arts Elective (GER)	3
BSAD 310 or ENGL 310 (GER)	3
BSAD 490	3
CIS 400 or 410, 407, 440, 460, 485	15
FINC 302	<u>3</u>
	27
Total Hours Required for Degree:	121

*CMPS 202 is the entry-level course for this major. All prerequisites for CMPS 202 must be met.