

DEPARTMENT OF ACCOUNTING AND INFORMATION SYSTEMS

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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:

1. Attract students who demonstrate the potential to be successful in accounting.
2. 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.
3. Provide opportunities for student and faculty interaction with accounting practitioners and the business community.
4. 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.
5. 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 150-hour requirement. The transcripts must include the following courses:

Accounting Courses:	Sem. Hrs.
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	<u>6</u>
(Caution: Internship courses do not satisfy this requirement.)	
Total Accounting	24
Business courses (other than accounting):	
Commercial Law (as it affects accountancy):	3
Other business courses	<u>21</u>
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.

Bachelor of Science Degree in Accounting

CLR - Computer Literacy Requirement **GER** - General Education Requirement
OCR - Oral Communication Requirement **UR** - University Requirement

Suggested Course Sequence:

FRESHMAN YEAR	Sem. Hrs.
BSAD 101	3
ENGL 101, 102 (GER)	6
Freshman Seminar Course (UR)	1
HIST Sequence (GER)	6

MATH 101, 106 (GER)	6
Natural Science Elective (GER)	3
OIS 200 or CMPS 101 (CLR)	3
SPCH 101 (OCR)	<u>3</u>
	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	<u>3</u>
	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>
	30
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>
	30
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 Computer Information Systems, students must complete CIS 200, CMPS 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.

Bachelor of Science Degree in Computer Information Systems

CLR - Computer Literacy Requirement **GER** - General Education Requirement
OCR - Oral Communication Requirement **UR** - University Requirement

Suggested Course Sequence:

FRESHMAN YEAR	Sem. Hrs.
CIS 150	3
OIS 200 (CLR)	3
ENGL 101, 102 (GER)	6
Freshman Seminar Course (UR)	1
HIST Sequence (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