

## **DEPARTMENT OF ACCOUNTING**

### **MISSION STATEMENT**

The Accounting Program at Southeastern Louisiana University prepares students who are primarily from Southeast Louisiana for successful careers in public accounting, industry, government, and related fields.

In order to achieve this mission, the Accounting Program strives to:

- Recruit and retain students who demonstrate potential for success in the field of accountancy.
- Enhance students' oral and written communication skills, and convey to them technical accounting information and analytical skills through excellence in teaching.
- Enhance the relevance and timeliness of instruction, as well as the technical competency of faculty, by conducting applied research and developing innovative educational materials and techniques.
- Provide frequent and meaningful opportunities for faculty and students to interact with members of the profession.
- Engender in students through classroom and other experiences appropriate ethical and professional behavior; a desire for life-long learning; and respect for diverse demographic and cultural backgrounds.
- Foster an environment for students and graduates that is conducive to successful job placement and career development.
- Seek continuous improvement in the program through faculty development and by regularly evaluating and updating curriculum and course content.

### **EDUCATIONAL OBJECTIVES FOR THE UNDERGRADUATE ACCOUNTING PROGRAM**

#### **(BACHELOR OF SCIENCE IN ACCOUNTING)**

The overall educational objective of the undergraduate accounting program is to provide students with the basic competencies necessary to succeed in a variety of entry-level positions within the profession or to succeed in graduate school.

Specific educational objectives of the program include:

1. The program will recruit and retain students who are primarily from Southeast Louisiana and who possess a high potential for success.
2. Students will be able to demonstrate competencies in the development, measurement, analysis, validation and communication of financial and other information.
3. Students will develop oral and written communication skills and critical thinking skills.
4. Students will develop an appreciation for the role of ethics in both the profession and the business world.
5. Students will be exposed to the unique aspects of global business and accounting issues.
6. Students will be equipped to understand and use technology.
7. Students will have opportunities to develop an appropriate sense of "professional citizenship."
8. Students will be exposed to activities that help them work in groups.
9. Graduates of the program generally will find placement in local, regional, and national CPA firms; industry firms; and not-for-profit and government entities in the Southeast Louisiana region.

### **MAJOR IN ACCOUNTING**

In addition to the general education core requirements, the major program in accounting consists of thirty semester hours. These hours include the following: Accounting 200, 221, 312, 313, 320, 331, 341, 407, 411, and three hours of accounting electives to be selected from the following: Accounting 391, 400, 406, 432, or 442. Requirements for graduation are a 2.2 or better overall degree GPA and a 2.2 or better degree GPA in Accounting.

### **HONORS DIPLOMA IN THE DISCIPLINE**

The department also offers an upper-division honors curriculum allowing its students to earn an honors diploma in the major at graduation. For information about requirements and honors courses in this department, please contact the Department Head.

### **SELECTION AND RETENTION POLICIES**

Excluding progression to Accounting 225, students (regardless of major) must have a grade of "C" or better in each prerequisite Accounting course taken (Accounting 200, 221, 312, and 313) to progress and a "D" or better in each non-prerequisite Accounting course taken (Accounting 320, 331, 341, 400, 406, 407, 411, 432, and 442). Each accounting course numbered 221 and above (excluding 225) may be repeated only once, excluding course withdrawals. If a student repeats any course numbered 221 or above without obtaining the minimum grade listed above for that particular course, no other Accounting courses numbered 221 or above (excluding 225) may be taken.

The statements in the foregoing paragraph do not override the individual course prerequisites outlined elsewhere in this catalogue. Also, the foregoing language does not reduce the GPA requirements that must be met in order to graduate with a B.S. degree in Accounting. A discussion of these GPA requirements can be found under the "Major in Accounting" section above.

### **MINOR IN ACCOUNTING**

A minor in accounting will be given upon the satisfactory completion of eighteen hours of course work in Accounting. The required courses are as follows: Accounting 200, 221, 312, 313, 331, and 341. Students minoring in Accounting must obtain the

approval of the Department Head. All rules discussed in the "Selection and Retention Policies" section apply to all students including minors in Accounting.

**CURRICULUM IN ACCOUNTING**  
**LEADING TO THE DEGREE OF BACHELOR OF SCIENCE**

<b>FIRST SEMESTER</b>		S.H.	<b>SECOND SEMESTER</b>		S.H.
English 101 .....	3		English 102 .....	3	
Mathematics 161 <sup>3</sup> .....	3		Mathematics 163 .....	3	
Biological Science <sup>1</sup> .....	3		Physical Science <sup>1</sup> .....	3	
Sociology 101 or Psychology 101 .....	3		Visual Arts, Music, Dance or Theatre Elective .....	3	
Management 210 .....	3		History Elective .....	3	
Southeastern 101 .....	0-3				
	15-18			15	
<b>SECOND YEAR</b>					
†Accounting 200 .....	3		†Accounting 221 .....	3	
Second Natural Science Sequence <sup>1</sup> .....	3		Operations Mgmt. & Info. Systems 200 .....	3	
Economics 201 .....	3		Economics 202 .....	3	
Communication 211 .....	3		Management 234 .....	3	
English 230, 231, or 232 .....	3		Management 240 .....	3	
	15			15	
<b>THIRD YEAR</b>					
†Accounting 312 .....	3		†Accounting 313 .....	3	
†Accounting 331 .....	3		†Accounting 320 .....	3	
Operations Mgmt. & Info. Systems 350 .....	3		Marketing 303 .....	3	
Management 351 .....	3		Operations Mgmt. & Info. Systems 320 .....	3	
Finance 381 .....	3		Economics 333 or 362 .....	3	
	15			15	
<b>FOURTH YEAR</b>					
†Accounting 407 .....	3		Elective .....	3	
†Accounting 341 .....	3		†Accounting 411 .....	3	
Operations Mgmt. & Info. Systems 430 .....	3		†Accounting Elective <sup>2</sup> .....	3	
Management 333 .....	3		Management 464 .....	3	
Mgmt 425 .....	3		Political Science 201 or 202 .....	3	
	15			15	
Total semester hours required				120-123	

Southeastern 101 is not required of transfer or readmitted Southeastern students with 30 hours or more.

<sup>1</sup>Please refer to the possible natural science combinations under General Education Requirements in the University Policies chapter of this catalogue for the approved sequenced courses in natural science. Because Chemistry 106 or Physics 142 cannot be followed by a second sequenced course, the student may take only one of these two courses for their natural sciences requirement.

<sup>2</sup>The Accounting elective must be chosen from Accounting 391 (3 hours only), 400, 406, 432, or 442.

<sup>3</sup>Students with an ACT Math score of 20 or lower will take Math 155 (5 credit hours) in place of Math 161, which will increase by 2 credit hours the total number of hours required for the degree.

† Major Course.

**CPA EXAMINATION 150-HOUR EDUCATION REQUIREMENT**

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. This college credit must include at least a bachelor's degree from an accredited university recognized by the Board. The applicant must also have completed 24 semester hours of accounting courses and 24 semester hours of business courses.

The Accounting Program at Southeastern is fully accredited by the Association to Advance Collegiate Schools of Business International. Upon completion of the B.S. degree in Accounting at Southeastern, students may need additional hours to obtain the 150 hours required by the Board to sit for the CPA Examination. Although the Board does not designate the specific courses required for these additional hours, it is recommended that students fulfill this requirement by completing Southeastern's MBA Program with a Concentration in Accounting.

For additional information about the MBA Accounting Concentration, please contact the MBA Director or the Accounting Department Head, or see the MBA information in the Graduate School section of this catalogue.

Information about the CPA Examination requirements can be obtained from the Department of Accounting at Southeastern or from the State Board of Certified Public Accountants of Louisiana, Pan American Life Center, 601 Poydras Street, Suite 1770, New Orleans, LA 70130, phone 504-566-1244, fax 504-566-1252, web address is [www.cpaboard.state.la.us](http://www.cpaboard.state.la.us).