



UNIVERSITY
OF
LOUISIANA
L a f a y e t t e

Post-Baccalaureate Certificate Program

The PBCA program is intended to satisfy the specific accounting requirements necessary to sit for the CPA examination in the state of Louisiana while simultaneously preparing students for employment in the numerous accounting and accounting-related positions in the Acadiana region and the state. To sit for the examination in Louisiana, the State Board of Certified Accountants of Louisiana requires (1) a baccalaureate degree, (2) a minimum of 150 hours of college/university credit hours, (3) a prescribed set of accounting and business law courses and (4) an additional 21 credit hours of non-accounting business courses. The State Board of Certified Public Accountants of Louisiana makes the final determination as to eligibility for taking the CPA exam in Louisiana. As such, those interested in sitting for the CPA exam should carefully review the specific state board requirements for eligibility.

The total number of Student Credit Hours required for student completion of the PBCA program is 27 credit hours. Students with degrees in business fields should be able to complete the proposed program in 2 years. Students without degrees in business fields will require an additional 12 to 18 months. The last 18 hours must be completed in residence at the University. All students must meet upper division requirements for the B.I. Moody III College of Business Administration.

For more information, contact accounting@louisiana.edu.

Post-Baccalaureate Certificate Program Professional Coursework and Descriptions

Course Level/Number	Course Name and Department Offering Course	Course Description
ACCT 301	Intermediate Accounting I	Financial accounting theory, practices and problems. Related ethical and international issues. Preq: "C" or better in ACCT 202.
ACCT 302	Intermediate Accounting II	Financial accounting theory, practices and problems. Related ethical and international issues. Preq: "C" or better in ACCT 301.
ACCT 303	Intermediate Accounting III	Financial accounting theory, practices and problems. Related ethical and international issues. Preq: "C" or better in ACCT 302.
ACCT 305	Managerial Cost Accounting	Theory and application of product costing, operational control, cost allocation, and performance evaluation for manufacturing, merchandising, and service organizations. Preq: "C" or better in ACCT 301.
ACCT 333	Accounting Information Systems	Theory and practice of accounting information systems to include the role of information as a strategic resource and use of information technology in an organization. Preq: "C" or better in ACCT 301.
ACCT 409	Auditing	Theory and procedures of financial statement auditing; audit reporting; Code of Professional Conduct and ethical issues facing the auditing profession; other assurance services. Preq: "C" or better in ACCT 303 and ACCT 333.
ACCT 420	Tax Accounting	Federal income tax principles and concepts. Emphasis on individual income taxation and basic business transactions. Preq: "C" or better in ACCT 302.
BLAW 420	Business Law I	Comprehensive study of business law topics including a brief review of contracts, employment law, business organizations, a study of property, trusts and estates, consumer protection, bankruptcy, suretyship, mortgages, the Uniform Code Articles 2-9, securities regulations, and accountants legal liability. Preq: "C" or better in BLAW 310.
<i>Choose one:</i> ACCT 306	Governmental and Not-For-Profit ACCT	Accounting and reporting for governmental units and not-for-profit organizations. Preq: "C" or better in ACCT 302.
<i>or</i> ACCT 426	International, Governmental, and Advanced Accounting	Accounting for international companies, foreign currency, consolidated entities, partnerships, government units and not-for-profit organizations. Preq: "C" or better in ACCT 302.