ACCOUNTING

The Bachelor of Science in Accounting (BSAc) is a four-year degree program that provides an excellent foundation in accounting and business. Its conceptual focus is designed to prepare students for success in a constantly evolving business environment and to prepare students for graduate studies.

About this Program

- **College**: Warrington College of Business
- **School**: Fisher School of Accounting (http://catalog.ufl.edu/UGRD/colleges-schools/ACT_UMN)
- **Degree**: Bachelor of Science in Accounting
- **Credits for Degree**: 120
- **Contact**: Email (fsoa@warrington.ufl.edu) | 352.273.0200 | 210 Gerson Hall (http://campusmap.ufl.edu/?loc=0054)
- **Additional Information**
- **Related Accounting Programs**

To graduate with this major, students must complete all university, college, and major requirements.

Students enrolled in the BSAc program are eligible to submit an application for early admission to graduate school via the school’s combined 3/2 Program. Students who complete this combined program meet education requirements to sit for the Uniform Certified Public Accountant exam and to practice as a CPA in Florida.

Some students enter the Fisher School of Accounting with the intention of limiting their accounting studies at UF to undergraduate coursework. These students view the BSac degree as providing valuable preparation for post-graduate studies in areas other than accounting, (e.g., law) or they plan to complete their graduate accounting studies at another institution. Students are cautioned that completion of the Bachelor of Science in Accounting degree alone will not satisfy the educational requirements to be licensed as a CPA in Florida.

Related Accounting Programs

- **Combined Degree** (http://catalog.ufl.edu/UGRD/academic-advising/combined-degrees)
  - Five-year program with joint conferral of bachelor's and master's degrees in accounting.
  - Credits for the degree: 150
- **Accounting Minor** (http://catalog.ufl.edu/UGRD/colleges-schools/UGACT/ACT_UMN)
  - Accounting Minor UF Online (http://catalog.ufl.edu/UGRD/colleges-schools/UGACT/ACT_UMN_UFO)

Critical Tracking

Critical Tracking records each student's progress in courses that are required for entry to each major. Please note the critical-tracking requirements below on a per-semester basis.

Equivalent critical-tracking courses as determined by the State of Florida Common Course Prerequisites (http://www.flvc.org/cpp/displayRecord.jsp?cip=520301&track=01) may be used for transfer students.

Additional Information about Selecting General Education Courses

- To ensure accounting students have breadth in their general education experience, 3000/4000-level business core courses may not be used to satisfy general education requirements. For example, MAN 3025 and MAR 3023 may not be used to fulfill social science and behavioral science requirements.
- The selection of general education courses in the model semester plan is intended as a guide. Accounting students may vary their choice of general education courses, providing the selection of coursework complies with all university requirements. For additional information, refer to the General Education Program (http://catalog.ufl.edu/UGRD/academic-programs/general-education) or meet with an undergraduate advisor.

Semester 1

- Complete 2 of the 8 critical-tracking courses: ACG 2021, ACG 2071, CGS 2531 (or ISM 3013), ECO 2013, ECO 2023, MAC 2233, MAC 2234, STA 2023
- 3.0 GPA required on all attempts of preprofessional courses
- 3.0 UF GPA required

Semester 2

- Complete 2 additional courses of the 8 critical-tracking courses (1 of the 4 courses must be MAC 2233 or equivalent)
- 3.0 GPA required on all attempts of preprofessional courses
- 3.0 UF GPA required

Semester 3

- Complete 2 additional courses of the 8 critical-tracking courses (1 of the 6 courses must be ACG 2021 with a minimum grade of B)
- 3.0 GPA required on all attempts of preprofessional courses
- 3.0 UF GPA required

Semester 4

- Complete all 8 critical-tracking courses (ACG 2071 must be completed with a minimum grade of B)
- Complete general education and the university writing requirements
- 3.0 GPA required on all attempts of preprofessional courses
- 3.0 UF GPA required

Semester 5

- Complete ACG 3101 and ACG 3401
- 3.0 GPA required on all attempts of preprofessional courses
- 3.0 UF GPA required

Model Semester Plan

To remain on track, students must complete the appropriate critical-tracking courses, which appear in bold. These courses must be completed by the terms as listed above in the Critical Tracking criteria.

This semester plan represents an example progression through the major. Actual courses and course order may be different depending on the student's academic record and scheduling availability of courses. Prerequisites still apply.
Course | Title | Credits |
--- | --- | --- |
**Semester One**<br>ECO 2023 | Principles of Microeconomics (Critical Tracking; Gen Ed Social and Behavioral Sciences) | 4 |
IDS 1161 | What is the Good Life (Gen Ed Humanities) | 3 |
MAC 2233 | Survey of Calculus 1 (Critical Tracking; State Core Gen Ed Mathematics) | 3 |
State Core Gen Ed Composition (http://catalog.ufl.edu/UGRD/academic-programs/general-education/#genedcoursestext); Writing Requirement: 6,000 words | 3 |
Elective | | 1 |
**Semester Two**<br>ECO 2013 | Principles of Macroeconomics (Critical Tracking; State Core Gen Ed Social and Behavioral Sciences) | 4 |
GEB 3213 | Professional Writing in Business (Gen Ed Composition; Writing Requirement: 6,000 words) | 3 |
MAC 2234 | Survey of Calculus 2 (Critical Tracking; Gen Ed Mathematics) | 3 |
State Core Gen Ed Humanities with Diversity (http://catalog.ufl.edu/UGRD/academic-programs/general-education/#genedcoursestext) | 3 |
Gen Ed Biological or Physical Sciences | | 3 |
**Semester Three**<br>AGC 2021 | Introduction to Financial Accounting (Critical Tracking) | 4 |
Select one:<br>CXS 2531 | Problem Solving Using Computer Software (Critical Tracking; Gen Ed Mathematics) | 3 |
ISM 3013 | Introduction to Information Systems (Critical Tracking) | 3 |
GEB 3218 | Professional Speaking in Business | 3 |
Gen Ed Humanities with International; Writing Requirement: 6,000 words | | 3 |
Elective | | 2 |
**Semester Four**<br>AGC 2071 | Introduction to Managerial Accounting (Critical Tracking) | 4 |
STA 2023 | Introduction to Statistics 1 (Critical Tracking) | 3 |
State Core Gen Ed Biological or Physical Sciences (http://catalog.ufl.edu/UGRD/academic-programs/general-education/#genedcoursestext) | 3 |
Gen Ed Social and Behavioral Sciences; Writing Requirement: 6,000 words | | 3 |
Elective | | 2 |
**Semester Five**<br>AGC 3101 | Financial Accounting and Reporting 1 (Critical Tracking) | 4 |
AGC 3401 | Business Processes and Accounting Information System (Critical Tracking) | 4 |
FIN 3403 | Business Finance | 4 |
QMB 3250 | Statistics for Business Decisions | 4 |
Elective | | 4 |
**Semester Six**<br>AGC 4111 | Financial Accounting and Reporting 2 | 4 |
AGC 4341 | Cost and Managerial Accounting | 4 |
MAN 3025 | Principles of Management | 4 |
MAR 3023 | Principles of Marketing | 4 |
Elective | | 16 |
**Semester Seven**<br>Select one:<br>ACG 4632 | Introduction to Auditing | 3-4 |
ACG 5637 | Auditing 1 & ACG 5647 and Auditing 2 (required for 3/2 program) | 3-4 |
GEB 3373 | International Business | 4 |
Select one:<br>TAX 4001 | Introduction to Federal Income Tax | 3-4 |
TAX 5025 | Federal Income Tax 1 & TAX 5027 and Federal Income Tax 2 (required for 3/2 program) | 3-4 |
Electives (3000 level or higher) | | 4 |
**Semester Eight**<br>BUL 4310 | The Legal Environment of Business | 4 |
MAN 4504 | Operations and Supply Chain Management | 4 |
Electives (3000 level or higher) | | 6 |
Elective | | 3 |
Total Credits | | 120 |

Academic Learning Compact
The major offers a balanced, intellectually vibrant study of accounting. Upon completion of the baccalaureate program, students will possess the requisite accounting skills for entry-level positions in the practice of public accounting, in industry, in financial services, in government and in business more generally. Students also will be prepared for graduate study in accounting, in business and in related professions such as the law. More broadly, students will be prepared for success in a constantly evolving global economy.

Before Graduating Students Must
- Take the Business Field Test as prepared and administered by the Educational Testing Service (ETS). The score will be incorporated into a core business course taken in the final term.
- Complete requirements for the baccalaureate degree, as determined by faculty.

Students in the Major Will Learn to

Student Learning Outcomes (SLOs)

Content
1. Describe individual business disciplines and their relationship to the global business environment.
2. Prepare financial statements based upon generally accepted accounting principles.
3. Identify basic U.S. tax laws applicable to businesses and individuals.
4. Explain the attestation function and describe generally accepted auditing standards.
5. Describe the basic concepts of cost and managerial accounting and explain its role in business.

Critical Thinking
6. Apply mathematical concepts and technology to interpret, understand and communicate quantitative data.
7. Apply the conceptual framework, economic reasoning and generally accepted accounting principles to solving accounting problems.
8. Analyze and interpret economic and financial events for internal decision-making purposes.
9. Attest to the fairness of financial representations and to the adequacy of internal controls.
10. Prepare basic individual and business tax returns and apply U.S. tax laws for tax planning purposes.

**Communication**

11. Effectively produce, interpret and analyze written text, oral messages and multimedia presentations used in business.

**Curriculum Map**

*I = Introduced; R = Reinforced; A = Assessed*

### Preprofessional

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**Assessment Types**

- Course assignments
- Tax cases
- Simulations
- Projects
- Exams
- Speeches
- The Educational Testing Service's Business Field Test