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/UGACT)
- **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)
- **More Info**

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

School Information
Accounting at UF traces its roots back to 1923 when the first accounting course was offered. Today, as one of the nation’s few free-standing accounting schools, the Fisher School of Accounting has cultivated a distinctive identity at the University of Florida and among the nation’s top business programs.

Website (https://warrington.ufl.edu/about/fisher)

CONTACT
352.273.0200 (tel) | 352.392.7962 (fax)

P.O. Box 117166
210 GERSON HALL
GAINESVILLE FL 32611-7166
Map (http://campusmap.ufl.edu/?#index/0054)

Curriculum
- Accounting
- Accounting Minor
- Accounting Minor UF Online
- Combination Degrees

Students enrolled in the BSAc program are eligible to submit an application for early admission to graduate school via the school’s combination 3/2 Program. Students who complete this combination 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 postgraduate 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.

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

Tracking requirements for semesters 5-8 indicate the minimum benchmarks to graduate in a timely manner. However, it is strongly recommended students complete upper-division accounting and business core courses earlier than required by Critical Tracking, especially those students interested in pursuing the Master of Accounting degree. Students should meet with an academic advisor no later than Semester 4 to begin planning for their junior and senior years. In addition, please review the BSAc degree requirements for more information on requirements for degree certification.

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.

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 one of ACG 3101 or ACG 3401 with a C or better
- Complete 2 of the 7 business core courses: BUL 4310, FIN 3403, GEB 3373, MAN 3025, MAN 4504, MAR 3023, QMB 3225
- 3.0 GPA required on all attempts of preprofessional courses
- 3.0 UF GPA required

**Semester 6**
- Complete ACG 3101 and ACG 3401 with a C or better
- Complete 4 of the 7 business core courses, including FIN 3403 and QMB 3225
- 2.0 GPA required on all accounting courses number 3000 and above
- 2.0 upper-division GPA required (all courses taken after the student earned 60 credits)
- 2.0 UF GPA required

**Semester 7**
- Complete ACG 4111 and ACG 4341 with a C or better
- Complete 6 of the 7 business core courses
- 2.0 GPA required on all accounting courses number 3000 and above
- 2.0 upper-division GPA required (all courses taken after the student earned 60 credits)
- 2.0 UF GPA required

**Semester 8**
- Complete ACG 4632 (or ACG 5637 and ACG 5647)
- Complete TAX 4001 (or TAX 5025 and TAX 5027)
- Complete all 7 business core courses
- Complete all other degree requirements
- 2.0 GPA required on all accounting courses number 3000 and above
- 2.0 upper-division GPA required (all courses taken after the student earned 60 credits)
- 2.0 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.

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
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<tr>
<td>ECO 2023</td>
<td>Principles of Microeconomics (Critical Tracking: Gen Ed Social and Behavioral Sciences)</td>
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<td>MAC 2233</td>
<td>Survey of Calculus 1 (Critical Tracking: State Core Gen Ed Mathematics)</td>
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<tr>
<td>Quest 1</td>
<td>(Gen Ed Humanities)</td>
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<td>State Core Gen Ed Composition (<a href="http://catalog.ufl.edu/UGRD/academic-programs/general-education/#genedcoursetext">http://catalog.ufl.edu/UGRD/academic-programs/general-education/#genedcoursetext</a>); Writing Requirement: 6,000 words</td>
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<tr>
<td>Credits</td>
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<tr>
<td>GEB 3213</td>
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<tr>
<td>MAC 2234</td>
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<td>State Core Gen Ed Humanities with Diversity (<a href="http://catalog.ufl.edu/UGRD/academic-programs/general-education/#genedcoursetext">http://catalog.ufl.edu/UGRD/academic-programs/general-education/#genedcoursetext</a>)</td>
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Gen Ed Biological or Physical Sciences | 3 | Credits |

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<tr>
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<tr>
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<td>CGS 2531</td>
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<tr>
<td>ISM 3013</td>
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<td>GEB 3218</td>
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<td>Gen Ed Humanities with International; Writing Requirement: 6,000 words</td>
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<td>Credits</td>
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<td>ACG 2071</td>
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<td>STA 2023</td>
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<tr>
<td>State Core Gen Ed Biological or Physical Sciences (<a href="http://catalog.ufl.edu/UGRD/academic-programs/general-education/#genedcoursetext">http://catalog.ufl.edu/UGRD/academic-programs/general-education/#genedcoursetext</a>)</td>
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<td>Gen Ed Social and Behavioral Sciences; Writing Requirement: 6,000 words</td>
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<tr>
<th>Semester Five</th>
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<tr>
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<td>ACG 3101</td>
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<td>ACG 3401</td>
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<td>FIN 3403</td>
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<td>ACG 4341</td>
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<td>MAN 3025</td>
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<td>MAR 3023</td>
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Critical Thinking

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.

6. Apply mathematical concepts and technology to interpret, understand and communicate quantitative data.

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.

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.

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.
6. Apply mathematical concepts and technology to interpret, understand and communicate quantitative data.
**Assessment Types**

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