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
- **Degree:** Bachelor of Science in Accounting
- **Credits for Degree:** 120

### Additional Information

- **Contact:** Email; 352.273.0200; 210 Gerson Hall

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

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 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 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

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

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<thead>
<tr>
<th>Semester One</th>
<th>Title</th>
<th>Credits</th>
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<tbody>
<tr>
<td>ECO 2023</td>
<td>Principles of Microeconomics (Critical Tracking; Gen Ed Social and Behavioral Sciences)</td>
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<td>IUF 1000</td>
<td>What is the Good Life (Gen Ed Humanities)</td>
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<tr>
<td>MAC 2233</td>
<td>Survey of Calculus 1 (Critical Tracking; State Core Gen Ed Mathematics)</td>
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<tr>
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<th>Semester Two</th>
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<td>Principles of Macroeconomics (Critical Tracking; State Core Gen Ed Social and Behavioral Sciences)</td>
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<td>GEB 3213</td>
<td>Professional Writing in Business (Gen Ed Composition; Writing Requirement: 6,000 words)</td>
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<td>MAC 2234</td>
<td>Survey of Calculus 2 (Critical Tracking; Gen Ed Mathematics)</td>
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<td>Gen Ed Biological or Physical Sciences</td>
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<th>Semester Three</th>
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<tr>
<td>ACG 2021</td>
<td>Introduction to Financial Accounting (Critical Tracking)</td>
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<td>CGS 2531</td>
<td>Problem Solving Using Computer Software (Critical Tracking; Gen Ed Mathematics)</td>
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<tr>
<td>ISM 3013</td>
<td>Introduction to Information Systems (Critical Tracking)</td>
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GEB 3218 Professional Speaking in Business 3
Gen Ed Humanities with International; Writing Requirement: 6,000 words 3
Elective 2

Semester Four
ACG 2071 Introduction to Managerial Accounting 4 (Critical Tracking)
STA 2023 Introduction to Statistics 1 (Critical Tracking) 3
State Core Gen Ed Biological or Physical Sciences 3
Gen Ed Social and Behavioral Sciences; Writing Requirement: 6,000 words 3
Elective 2

Semester Five
ACG 3101 Financial Accounting and Reporting 1 (Critical Tracking) 4
ACG 3401 Business Processes and Accounting Information System (Critical Tracking) 4
FIN 3403 Business Finance 4
QMB 3250 Statistics for Business Decisions 4

Semester Six
ACG 4111 Financial Accounting and Reporting 2 4
ACG 4341 Cost and Managerial Accounting 4
MAN 3025 Principles of Management 4
MAR 3023 Principles of Marketing 4

Semester Seven
Select one: 3-4
ACG 4632 Introduction to Auditing
ACG 5637 Auditing 1 & ACG 5647 and Auditing 2 (required for 3/2 program)
GEB 3373 International Business 4
Select one: 3-4
TAX 4001 Introduction to Federal Income Tax
Electives (3000 level or higher) 4

Credits 14-16

Semester Eight
BUL 4310 The Legal Environment of Business 4
MAN 4504 Operations and Supply Chain Management 4
Electives (3000 level or higher) 6

Credits 14

Total Credits 120

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 will also 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.

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 Courses SLO
SLO SLO SLO SLO SLO SLO SLO SLO SLO SLO
1 2 3 4 5 6 7 8 9 10 11
ACG 2021 I I I
ACG 2 I I I
CGS 2531 I
ECO 21 I
ECO 2023 I
MAC I I
STA 2023 I I

Business Core Courses SLO
SLO SLO SLO SLO SLO SLO SLO SLO SLO SLO
1 2 3 4 5 6 7 8 9 10 11
BUL 4830 I
FIN 341 I I I
GEB 3878 I
MAN I
MAN 4504 R, A I
MAR R
QMB 3250 R I
## Major

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## Communications

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## Assessment Types

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