

ACCOUNTING, FISHER SCHOOL OF

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.

Contact

210 Gerson Hall
P.O. Box 117166
University of Florida
Gainesville, FL 32611-7166
352.273.0200

Map (<http://campusmap.ufl.edu/?loc=0054>) More Info (<http://www.warrington.ufl.edu/accounting/>)

Established

1933. Endowed in 1985 through a gift from alumnus Frederick E. Fisher.

Rankings

2021. *US News & World Report* ranks the undergraduate program 11th overall in the nation and 6th among public institutions.

Accredited

The Association to Advance Collegiate Schools of Business (AACSB) International.

Programs

Four-year undergraduate program, five-year 3/2 program with joint award of bachelor's and master's degrees in accounting.

Degrees

Bachelor of Science in Accounting (BSAc), Master of Accounting (MAcc).

Scholarships

Fifth-year accounting students completing the Master of Accounting should obtain scholarship applications from the Fisher School and complete them early in the spring term of their fourth year. Limited junior scholarships may also be available. Contact the Fisher School for more information. General financial aid information is available from the Office of Student Financial Aid and Scholarships.

Helpful Links

- School Website (<https://warrington.ufl.edu/about/fisher/>)
- Combination Degrees (<http://catalog.ufl.edu/UGRD/academic-advising/combined-degrees/>)
- Computer Requirement (<https://warrington.ufl.edu/information-technology-support-programs/wp-content/uploads/sites/81/2018/02/computer-requirements.pdf>)
- Student Organizations (<https://warrington.ufl.edu/accounting-current-students/>)

- Certified Public Accounting in Florida (<http://www.myfloridalicense.com/DBPR/certified-public-accounting/>)

Academic Policies

The information provided in this catalog is necessarily brief. In addition to the information herein, students are responsible for compliance with the policies and procedures described in the Fisher School of Accounting Student Handbook and Freshman/Sophomore Guide.

More Info (<https://warrington.ufl.edu/accounting-current-students/bachelor-of-science-in-accounting/>)

Admission Requirements

Submitting an Undergraduate Application

UF students who have selected accounting as their major upon entering the university will automatically be classified as accounting students. This classification will remain as long as the student meets universal tracking and other academic requirements. Other UF students who want to change their major to accounting apply at the Fisher School office. Transfer students apply through the university's Office of Admissions.

Junior Applicant Pool

The Fisher School of Accounting is a limited access program; it uses an applicant pool to select candidates for admission to its Bachelor of Science in Accounting program—BSAc. All applications that meet the minimum standards are placed into a pool from which the most qualified are selected for admission each term.

Admission decisions use a holistic evaluation method which considers attributes such as, but not limited to: pattern of repeated coursework, drops, withdrawals, general education deficiencies, the rigor of elective coursework completed, and the academic reputation of the program attended (its accreditation and affiliation with the Florida SUS system).

Due to limited capacity, it is unlikely that all candidates who meet the minimum standards for inclusion into the applicant pool will be admitted. Historically, a 3.5 overall and a 3.5 preprofessional, or higher, grade point average are required to be a competitive candidate for admission, but the actual admission profile varies annually. Average GPAs for previously admitted junior transfer cohorts can be found on the Demographics section of the Fisher School of Accounting website. It is critical to note that admission decisions are not based exclusively on grades. Serious candidates are encouraged to complete additional coursework in mathematics such as Calculus 2 (MAC 2234 or MAC 2312).

Minimum Standards for Inclusion in the Undergraduate Applicant Pool

- **Meet the Office of Admissions minimum requirements for junior transfers.**
- **Completion of, or in the process of completing, at least 60 semester credits of transferable coursework from an accredited institution.**
 - Applicants from Florida state and community colleges are required to complete their Associate of Arts degree before enrollment in the Fisher School of Accounting. Florida community or state public college Associate of Arts graduates and candidates from Florida Public Universities who have successfully completed 60 semester credits of coursework, including the 36-credit general education requirement, shall receive priority for admission to limited access programs over out-of-state applicants and transfer students from Florida private institutions.

- **Applicants will not be eligible for admission if they have earned 90 transferable hours.**
- **A 3.0 cumulative GPA calculated on *all attempts* of all college-level coursework.**
- **Official Grades for all Preprofessional Coursework.**
 - Applicants should have official grades for all coursework completed at the time of the application, but if official grades for ALL preprofessional coursework described herein have not been provided by the applicable credentials deadline for the term the applicant is seeking admission, then the application will be deemed incomplete and denied without further notification from our office.

• **Completion of seven preprofessional courses with a 3.0 GPA.**

Code	Title	Credits
ACG 2021	Introduction to Financial Accounting (or equivalent)	4
ACG 2071	Introduction to Managerial Accounting (or equivalent)	4
CGS 2531	Problem Solving Using Computer Software (or equivalent)	3
or ISM 3013	Introduction to Information Systems	
ECO 2013	Principles of Macroeconomics (or equivalent)	4
ECO 2023	Principles of Microeconomics (or equivalent)	4
MAC 2233	Survey of Calculus 1 (or equivalent)	3
STA 2023	Introduction to Statistics 1 (or equivalent)	3

CLEP credit is not acceptable to replace preprofessional coursework.

• **ACG 2021 Introduction to Financial Accounting and ACG 2071 Introduction to Managerial Accounting, or their equivalents, must be completed with a minimum grade of B .**

- Applicants are permitted a maximum of two attempts (including drops and withdrawals) to earn the minimum B grade required in ACG 2021 and ACG 2071. If a series of courses is taken, which upon completion is equivalent to ACG 2021, then a minimum grade of B must be achieved in each course.
- **Foreign Language Tests:**
 - Foreign applicants who are not exempt under university guidelines must complete the TOEFL (Test of English as a Foreign Language) or the IELTS (International English Language Testing System).
 - Minimum Scores:
 - TOEFL: Total > 100 / Listening > 26 / Writing > 17 / Reading > 20 / Speaking > 23
 - IELTS: Total > 7.0 / Listening > 7.0 / Writing > 7.0 / Reading > 7.0 / Speaking > 7.0

Admission Policies

Detailed computation of the cumulative GPA and preprofessional GPAs:

Detailed computation of cumulative GPA:

- *Courses deemed vocational are not factored into the GPA computation.*
- *If an applicant has attended the University of Florida and another institution, the GPA calculation will be based only on the University of Florida coursework.*
- *Grade forgiveness is not considered when computing the GPA. All attempts of repeated courses factor into the GPA*

Detailed computation of preprofessional GPA:

- *Grade forgiveness is not considered when computing the preprofessional GPA.*
- *When an applicant is repeating a course after having earned a grade of "C", "S", "P" or higher, the repeat grade will not be averaged into the preprofessional GPA computation (unless the repeated grade is lower than a C). However, when ACG2021 or ACG 2071 is repeated after earning a C, C+, or B-, then only the second attempt is computed in the preprofessional GPA.*
- *When the applicant completes two or more different courses (and each course fulfills the same preprofessional requirement), then the course used to compute the preprofessional GPA shall only include the first course completed. For example, if an applicant completes MAC 2311 with a "C", "S", or "P" grade and then later completes MAC 2233 receiving an "A" grade, only the grade earned in MAC 2311 will be used to compute the applicant's preprofessional GPA.*
- *If a student who earned credit for a preprofessional course (or its equivalent) via high school dual enrollment chooses to repeat the course at UF, once the UF grade is posted, it will replace the grade earned via dual enrollment in the preprofessional GPA, regardless of whether the UF grade is higher or lower than the dual enrollment grade.*
- *If ACG 2021 or ACG 2071 (or their equivalents) are taken via high school dual enrollment, those dual enrollment courses will not count as "attempts" toward earning a B or better. In other words, students will have 2 attempts to earn the B or better after starting college.*
- *Aside from the above exceptions, all attempts of repeated courses will factor into the preprofessional GPA.*

For students who are not offered admission to the BSAC, the State University System (SUS) website provides links to other accounting programs within the SUS.

More Info (<http://www.flbog.edu/universities/>)

Admission to the university does not guarantee admission to the Fisher School. Admission to the Fisher School does not constitute admission to the 3/2 program. This requires a separate application to the graduate school.

Admission requirements for the Fisher School are subject to change.

Please check the Fisher School website for the current standards.

More Info (<https://warrington.ufl.edu/about/fisher/>)

Candidates with incomplete applications or who do not meet all minimum standards for inclusion in the applicant pool will be denied without further contact from our office.

Meeting the minimum standards as stated herein does not guarantee admission into the Fisher School. Admission is selective.

Courses Taken at Other Institutions Before Admission to the University

Professional coursework that is required as part of the third, fourth or fifth year should be taken only at the University of Florida.

A maximum of one 3000/4000-level approved business core course may count toward the student's undergraduate degree. The student will be required to take another course in the area waived. Completion of more than one upper-division business or accounting course prior to admission will negatively affect prospects for transfer admission.

Upper-division accounting coursework taken elsewhere cannot be substituted for the accounting courses required for the BSAC degree.

Courses Taken at Other Institutions After Admission to the University

After being admitted to the Fisher School of Accounting, a student may not take *any* preprofessional, critical tracking, communication, accounting or business core coursework required as part of the Bachelor of Science in Accounting degree at *any* other institution.

Elective and general education courses may be taken outside the university only if:

- The student will have more than 30 credits left to graduate upon completion of such courses.
- The student obtains the advance approval of the undergraduate advising coordinator or Director of Degree Programs.

Distance Learning Courses

Web-based courses offered in the university schedule of courses may be taken. However, UF Online courses, distance learning or flexible learning courses offered by the Division of Continuing Education are not permitted.

Performance Policies

Satisfactory/Unsatisfactory Grade Option

An undergraduate student may request the S/U option for elective courses only. Courses taken to satisfy general education, degree requirements, or preparatory coursework for the program cannot be taken S/U. In addition, regardless of major, no course taught by the Fisher School of Accounting may be taken S/U, other than courses already scheduled to be taught as S/U only.

Unsatisfactory Performance

Students who do not make satisfactory academic progress will be dropped from the accounting program. In addition to university regulations concerning unsatisfactory performance, the school will exclude students from further registration for the following reasons:

First and Second Year Students

1. The student does not comply with the minimum universal tracking requirements.
2. Failure to comply with all additional universal tracking requirements listed in the Fisher School of Accounting Handbook and the Freshman and Sophomore Guide after one subsequent term of enrollment.
3. The student has not earned a B grade in ACG 2021 or ACG 2071 after two attempts (including drop or withdrawal).
4. The UF GPA fell below 3.0 and remained there after one subsequent term of enrollment.
5. The Cumulative GPA on all attempts of preprofessional coursework fell below the minimum 3.0 required and remained there after one subsequent term of enrollment.
6. The student has withdrawn from the university three times while classified as an accounting major.

Third and Fourth Year Students

1. The student earns two grades below a C in accounting courses numbered 3000 and above regardless of whether the student was

in the Fisher School of Accounting at the time they earned those grades.

2. The student's cumulative grade point average on all coursework completed at the University of Florida falls below 2.0 and, after **one** subsequent term of enrollment, this, or any other grade point average described herein, is below a 2.0.
3. The student's cumulative upper-division grade point average falls below a 2.0 and, after **one** subsequent term of enrollment, this, or any other grade point average described herein, is below a 2.0.
4. The student's accounting grade point average, calculated on **all attempts** of required accounting courses numbered 3000 and above, falls below 2.0 and, after **one** subsequent term of enrollment, this or any other grade point average described herein, is below a 2.0. If a student repeats a 3000 or above course, and earns a C or better on both attempts, only the first attempt will be calculated in this GPA.
5. The student withdraws from the university three times after admission into the Fisher School of Accounting.
6. The student fails to complete two required 3000 level and above accounting course in one academic year, defined as Fall, Spring, Summer (or Spring, Summer, Fall for Innovation Academy Students). The following exceptions apply:
 - a. If no courses for which the student is eligible are offered over the Summer, the student will be granted an additional semester to complete a course.
 - b. For upper-division transfer students, the academic year begins the semester the student matriculates. So, for Spring admits, the year is Spring, Summer, Fall.
 - c. If the student is enrolled in a study abroad program, the student will be granted one additional semester to complete the next course.
 - d. If the student is on an internship, but enrolled in UF courses, the student will be granted one additional semester to complete the next course. The student must either be enrolled in an internship course or provide documentation of the internship.

For purposes of all of the above policies, the following rule applies to the definition of a **term**:

- Any term for which a student registers for a course at the University of Florida counts as a term of enrollment, even if the student subsequently withdraws from the term (after the drop/add period).
- Summer registration is viewed as registration for one term, (e.g., whether a student registers for Summer A alone, or registers for Summer A and Summer B and C, the student is considered to have registered for one term).

Refer to the University Grades and Grading policies for a discussion on grade point average computation.

Undergraduate Drop Policies

Students are limited in the number of courses they may drop. For more information, see Dropping Courses and Withdrawals. (<http://catalog.ufl.edu/UGRD/academic-regulations/dropping-courses-withdrawals/>)

The Director of Degree Programs, as advised by the Appeals Committee, must act upon all other drop requests. The committee is very strict when considering such requests and will not approve drops for reasons that are not clearly beyond the student's control.

Auditing a Course

The Fisher School of Accounting does not permit the auditing of any accounting course.

Helpful Links

- Dean's List (<http://catalog.ufl.edu/UGRD/academic-advising/academic-honors/#deanslisttext>)
- Other Business Programs
 - UF Online (<https://warrington.ufl.edu/undergraduate-academics/online-business-program/>)
 - Other UF Colleges (<https://warrington.ufl.edu/undergraduate-current-students/wp-content/uploads/sites/45/2018/03/business-related-majors-and-options-at-uf.pdf>)

Degree Requirements

Application for Graduation

In addition to regular appointments throughout a student's time at UF, each student should plan to see an advisor in the semester before the term they intend to graduate. This allows the student to confirm that all degree requirements will be met.

It is the student's responsibility to apply for graduation through the degree application link on ONE.UF (<https://one.ufl.edu/>) by the deadline (<http://catalog.ufl.edu/UGRD/dates-deadlines/>) for that term. Failure to submit a timely application may prevent graduation.

Requirements for Degree Certification

To graduate with a BSAC degree, a student must have satisfactorily completed 120 credits of prescribed coursework (http://catalog.ufl.edu/UGRD/colleges-schools/UGACT/ACT_BSAC/).

A student must also complete the following requirements:

- A minimum of 60 credits must be completed outside the Warrington College of Business and Fisher School of Accounting. Up to 6 credits of course work with a QMB prefix may count towards the requirement.
- A minimum of 60 credits of coursework for the BSAC degree must be at the 3000 level or above.
- The last 30 credits of coursework must have been completed in residence at the University of Florida.
- Must complete at least 22 credits at the 3000 level or above in required accounting courses at the Fisher School.
- Waivers received for any coursework required for the BSAC degree will not reduce the credits required for graduation.
- Graduation credits will not be given for repeated courses. In addition, the degree candidate must have the following requirements:
 - A minimum 2.0 GPA on all UF coursework.
 - A minimum 2.0 GPA on all courses taken in excess of 60 credits.
 - The above GPA's will be calculated as described in the Grades and Grading Policies. (<http://catalog.ufl.edu/UGRD/academic-regulations/grades-grading-policies/>)
 - A minimum 2.0 GPA on all required accounting courses at the 3000 level or above.
 - For the purposes of computing this GPA, if a course is repeated after having earned a grade of C or higher, the repeat grade will not be averaged into the GPA computation (unless the repeated grade is lower than a C.)

- Meet all university degree requirements, including General Education (<http://catalog.ufl.edu/UGRD/academic-programs/general-education/>), Writing Requirement (<http://catalog.ufl.edu/UGRD/student-responsibilities/writing-requirement/>), and Summer Term Enrollment. (<http://catalog.ufl.edu/UGRD/academic-regulations/degree-graduation-policies/#text>)

Graduating with Honors (<http://catalog.ufl.edu/UGRD/academic-advising/academic-honors/#graduatingwithhonorstext>)

Programs

MAJORS

- Accounting
- Combination Degrees

MINORS

- Accounting Minor

UF ONLINE MINORS

- Accounting Minor UF Online
-