

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 (%20fsoa@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. In 1977, the School of Accounting was established as an experimental model for six years. In 1983, the UF Faculty Senate voted to make the School permanent. In 1985, the School was renamed the Fisher School of Accounting after a generous donation from 1959 alumnus Fred Fisher. Today, the Fisher School has cultivated a distinctive identity at the University of Florida and among the nation's top business programs.

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

CONTACT

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Map (<http://campusmap.ufl.edu/#/index/0054>)

Curriculum

- Accounting
- Accounting Minor
- Combination Degrees

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.

Most accounting majors are seeking additional accounting education beyond the foundation provided by an undergraduate degree and go on to complete a graduate degree in accounting. Students enrolled in the BSAc Program are eligible to apply for early admission to graduate school via the Fisher School's combined 3/2 program.

While professional accountants can serve in many capacities, many BSAc graduates go on to become licensed as Certified Public Accountants (CPAs). Students are cautioned that completion of the BSAc degree will not satisfy the licensure requirements to practice as a CPA in the State of Florida, and may not satisfy the requirements in other states or jurisdictions. For information regarding eligibility to sit for the CPA exam, and to obtain CPA licensure, for all states and jurisdictions, visit the National Association of State Boards of Accountancy (<https://www.nasba.org/>).

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 (<https://cpm.flvc.org/advance-search/>) may be used for transfer students.

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/>) and 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 Requirement
- 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 8 business core courses: BUL 4310, FIN 3403, GEB 3373, MAN 3025, MAN 4504, MAR 3023, QMB 3250, QMB 3302
- 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 8 business core courses, including FIN 3403 and QMB 3250
- 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 7 of the 8 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 8 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 listed above in the Critical Tracking criteria.

Important Note

This plan assumes that the student does NOT intend to complete the Master of Accounting (MAcc) program. Students who are considering the MAcc program should progress more quickly through the coursework, and are **strongly** advised to meet with an academic advisor to discuss their plans prior to the end of Semester 4.

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		
Quest 1 (Gen Ed Humanities)		3
ECO 2023	Principles of Microeconomics (Critical Tracking ; Gen Ed Social and Behavioral Sciences)	4
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
	Credits	14
Semester Two		
ECO 2013	Principles of Macroeconomics (Critical Tracking ; State Core Gen Ed Social and Behavioral Sciences)	4
GEB 2216	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 (http://catalog.ufl.edu/UGRD/academic-programs/general-education/#genedcoursestext)		3
State Core Gen Ed Biological or Physical Sciences (http://catalog.ufl.edu/UGRD/academic-programs/general-education/#genedcoursestext)		3
	Credits	16
Semester Three		
ACG 2021	Introduction to Financial Accounting (Critical Tracking)	4
Select one:		3-4
CGS 2531	Problem Solving Using Computer Software (Critical Tracking ; Gen Ed Mathematics)	
ISM 3013	Introduction to Information Systems (Critical Tracking)	
GEB 3218	Professional Speaking in Business	3
Gen Ed Humanities with International; Writing Requirement: 6,000 words		3
Elective		2
	Credits	15-16
Semester Four		
Quest 2 (Gen Ed Biological or Physical Sciences)		3
ACG 2071	Introduction to Managerial Accounting (Critical Tracking)	4
STA 2023	Introduction to Statistics 1 (Critical Tracking)	3
Gen Ed Social and Behavioral Sciences; Writing Requirement: 6,000 words		3
Elective		2
	Credits	15
Semester Five		
ACG 3101	Financial Accounting and Reporting 1 (Critical Tracking)	4
FIN 3403	Business Finance (Critical Tracking)	4
MAN 3025	Principles of Management (Critical Tracking)	4
QMB 3250	Statistics for Business Decisions (Critical Tracking)	4
	Credits	16
Semester Six		
ACG 3401	Business Processes and Accounting Information System (Critical Tracking)	4
ACG 4111	Financial Accounting and Reporting 2 (Critical Tracking)	4
MAR 3023	Principles of Marketing (Critical Tracking)	4

QMB 3302	Foundations of Business Analytics and Artificial Intelligence (AI) (Critical Tracking)	4
Credits		16
Semester Seven		
ACG 4341	Cost and Managerial Accounting (Critical Tracking)	4
BUL 4310	The Legal Environment of Business (Critical Tracking)	4
GEB 3373	International Business (Critical Tracking)	4
Elective (3000-level or higher)		3
Credits		15
Semester Eight		
Select one:		3-4
ACG 4632	Introduction to Auditing (Critical Tracking)	
ACG 5637 & ACG 5647	Auditing I and Auditing II (Critical Tracking)	
MAN 4504	Operations and Supply Chain Management (Critical Tracking)	4
Select one:		3-4
TAX 4001	Introduction to Federal Income Tax (Critical Tracking)	
TAX 5025 & TAX 5027	Federal Income Tax 1 and Federal Income Tax 2 (Critical Tracking)	
Elective (3000-level or higher)		3
Credits		13-15
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 US 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 US 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 1	SLO 2	SLO 3	SLO 4	SLO 5	SLO 6	SLO 7	SLO 8	SLO 9	SLO 10	SLO 11
ACG 2021	I	I				I	I				
ACG 2071					I	I		I			
CGS 2531						I					
ECO 2013	I					I					
ECO 2023	I					I					
MAC 2233						I					
STA 2023						I		I			

Business Core

Courses	SLO 1	SLO 2	SLO 3	SLO 4	SLO 5	SLO 6	SLO 7	SLO 8	SLO 9	SLO 10	SLO 11
BUL 4310	I		I							I	
FIN 3403	I	I				I		I			
GEB 3373	R, A										
MAN 3025	I										
MAN 4504	R, A					R, A		I			
MAR 3023	R										
QMB 3250	R					R		I			

Major

Courses	SLO 1	SLO 2	SLO 3	SLO 4	SLO 5	SLO 6	SLO 7	SLO 8	SLO 9	SLO 10	SLO 11
ACG 3101	R	R					R				
ACG 3401	R	I		I			I		I, A		
ACG 4111		R, A				R	R, A				
ACG 4341					R, A	R		R, A			
ACG 4632 or ACG 5637				I, A					I, A		
TAX 4001 or TAX 5005			R, A							R, A	

Communications

Courses	SLO 1	SLO 2	SLO 3	SLO 4	SLO 5	SLO 6	SLO 7	SLO 8	SLO 9	SLO 10	SLO 11
GEB 3213											I, A
GEB 3218											I, A

Assessment Types

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