

Fisher School of Accounting

2004-2005

Freshman and Sophomore Student Guide

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USING THE FRESHMAN AND SOPHOMORE GUIDE

The purpose of this guide is to provide compact and comprehensive information about the Fisher School of Accounting and its degree programs. It is intended to help students complete all freshman and sophomore requirements in an efficient manner and in compliance with the University of Florida's Universal Tracking initiative. We remind you that students are responsible for understanding and complying with the policies described within the University of Florida Catalog. The Fisher School of Accounting strictly adheres to the University and School policies described within the catalog and this guide.

This guide is intended to aid, but not replace, the counseling provided within the School. It is not designed to cover unusual circumstances. In planning your specific program of studies, and for answers to questions not covered by this guide, we encourage you to seek help of an undergraduate advisor. All counseling is provided on an appointment basis so that we can give you our undivided attention. Appointments can be arranged through the School's receptionist (352-273-0200). To the extent possible, please try to make appointments early in the semester so that you will be able to take full advantage of your registration appointment for the next term.

We hope that this guide will be a useful supplement to our counseling in guiding you through your freshman and sophomore years. The faculty and staff sincerely wish that the time you spend as part of the Fisher School of Accounting will be both enriching and enjoyable. This guide can help in achieving those goals--please read it carefully.

FISHER SCHOOL OF ACCOUNTING

History

Accounting has been one of the basic academic programs at the University of Florida for more than 70 years. In 1977, the School of Accounting was established by the Board of Regents as a separate school within the College of Business, and was endowed in 1985 through the generosity of Frederick Fisher. The Fisher School is committed to scholarly research, teaching, and service to advance knowledge and prepare future leaders for business, professional, and academic careers. As evidence of the Fisher School's success in achieving its goals, the School's degree programs are ranked highly by various academic and professional surveys. Most recently (2003), the graduate and undergraduate programs were ranked 12th and 14th, respectively, by the *Public Accounting Report*. *U.S. News and World Report* ranked the School's undergraduate accounting and tax programs 13th for 2003.

The Fisher School of Accounting has approximately 720 undergraduate and 200 graduate students. The quality of the students is exceptional. Eighty-five percent of University of Florida students score above the national mean on standard entrance exams taken by college-bound students, and the students who subsequently enter the Fisher School are particularly outstanding. On average, students admitted to the graduate accounting program score well above the 70th percentile on the Graduate Management Aptitude Test (GMAT).

The School's faculty members have earned Ph.D. degrees from the nation's leading universities. The faculty is committed to excellence in teaching, research, and service. In addition to publishing the School's own research journal, the faculty actively contribute to the accounting profession by maintaining editorial positions for major accounting journals, participating in professional organizations at the national and state levels, and providing services to major corporations and public accounting firms.

Programs

The School offers the Bachelor of Science in Accounting (B.S.Ac.) and Master of Accounting (M.Acc.) degrees and coordinates the accounting concentration for the Ph.D. in Business Administration program. A program of joint studies leading to the joint awarding of the Juris Doctorate and M.Acc. Degrees (J.D./M.Acc.) is also offered by the Fisher School of Accounting and the Levin College of Law.

All Fisher School of Accounting programs are fully accredited by the American Assembly of Collegiate Schools of Business (AACSB). The School was one of the first in the country to meet the accreditation requirements for all of its accounting programs under the new AACSB standards. UF's undergraduate and graduate programs in accounting and business were re-accredited by the AACSB at their annual meeting in April 1998.

With the importance of globalization, the School and the Warrington College of Business are the first business and accounting programs in the United States to be fully accredited by the European Quality Improvement System (EQUIS). EQUIS is an international system of strategic audit and accreditation designed by Europeans for the assessment of institutions in widely different national contexts.

THE FACULTY

<p>Professor:</p> <p>Bipin B. Ajinkya, Ph.D., University of Minnesota</p> <p>Joel Demski, Ph.D., University of Chicago Director, Associate Dean Fisher Eminent Scholar</p> <p>W. Robert Knechel, Ph.D., UNC at Chapel Hill Ernst & Young Professor</p> <p>John L. Kramer, Ph.D., University of Michigan Arthur Andersen Professor</p> <p>Hadley P. Schaefer, Ph.D., University of Michigan</p> <p>John K. Simmons, Ph.D., The Ohio State University Distinguished Service Professor KPMG Peat Marwick Professor</p> <p>Doug Snowball, Ph.D., University of Washington J. Michael Cook/Deloitte & Touche Professor</p> <p>Associate Professor:</p> <p>Stephen K. Asare, Ph.D., University of Arizona</p> <p>Jesse V. Boyles, Ph.D., University of Florida</p> <p>Sandra S. Kramer, Ph.D., University of Texas at Austin</p> <p>Gary A. McGill, Ph.D., Texas Tech University PricewaterhouseCoopers Professor</p>	<p>Assistant Professor:</p> <p>Anna M. Cianci, Ph.D., Duke University</p> <p>Nathan J. Stuart, Ph.D., Indiana University</p> <p>Lecturer:</p> <p>Dominique DeSantiago, M.Acc. University of Florida Associate Director</p> <p>Deborah Garvin, J.D., UNC at Chapel Hill</p> <p>Charles L. McDonald, Ph.D., Michigan State University</p> <p>Affiliate Faculty:</p> <p>David Sappington, Ph.D., Princeton University Eminent Scholar in Economics</p> <p>Honorary Faculty:</p> <p>J. Michael Cook, BSBA University of Florida</p> <p>Frederick E. Fisher, BSBA. Doctor of Humane Letters (Honorary degree) University of Florida</p> <p>Alfred C. Warrington IV, BSBA, University of Florida</p>
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B.S.Ac. CURRICULUM

General Education		36
Preprofessional:		
ACG 2021C	Intro. To Financial Accounting	4
*CGS 2531	Intro. To Computer Software	3
*ECO 2013	Principles of Macroeconomics	3
*ECO 2023	Principles of Microeconomics	3
*MAC 2233	Survey of Calculus 1	3
*STA 2023	Intro. To Statistics 1	<u>3</u>
		19
Critical Prerequisite Courses		
*MAC 2234	Survey of Calculus 2	3
Freshman and Sophomore Electives		<u>2-14*</u>
Total Freshman and Sophomore Coursework		60
Accounting Core Course Requirements:		
ACG 3481	Accounting Info. and Business Processes 1	3
ACG 3482C	Accounting Info. and Business Processes 2	4
ACG 4133C	Financial Accounting	4
ACG 4352C	Cost and Managerial Accounting	4
TAX 5005	Federal Income Tax	3
ACG 5637	Auditing 1	<u>3</u>
		21
Business Core Course Requirements:		
MAN 3025	Principles of Management	4
MAR 3023	Principles of Marketing	4
ECP 3703	Managerial Economics	4
QMB 3250	Advanced Business Statistics	4
FIN 3403	Business Finance	4
MAN 4504	Operations Management	4
BUL 4310	Legal Environment of Business	<u>4</u>
		28
Junior and Senior Electives		<u>11</u>
Total Junior and Senior Coursework		<u>60</u>
Total B.S.Ac. Hours		<u>120</u>

*Some preprofessional and prerequisite courses fulfill general education requirements. When this is the case, the number of freshman and sophomore electives required will correspondingly increase.

**FISHER SCHOOL OF ACCOUNTING
UNIVERSAL TRACKING**

Students should make every effort to take the courses recommended in the left column in order to complete his/her degree program in a timely manner. **Students who do not, at a minimum, comply with requirements in the right column will be “off track” and will have holds placed on their records.** These students will have to meet with an advisor to have this hold removed. If the student still has not met all minimum Universal Tracking requirements in the following semester, then further registration as an AC student will not be permitted.

Freshman and Sophomore Suggested Course Sequencing	Minimum Acceptable Achievement for Continuation as an “AC” Student
<p style="text-align: center;">FRESHMAN YEAR</p> <p><i>Semester 1 - Fall</i> <i>Credits</i></p> <p>ECO 2013 Principles of Macroeconomics (GE-S).... 3</p> <p>STA 2023 Introduction to Statistics 1 (GE-M)..... 3</p> <p>Social and Behavioral Science (GE-S) 3</p> <p>Composition (GE-C)..... 3</p> <p>Elective <u>3</u></p> <p style="text-align: right;">15</p>	<ol style="list-style-type: none"> 1. Maintain a minimum 3.0 Cumulative GPA. 2. Complete a total of one preprofessional course. 3. Maintain a minimum 3.0 preprofessional GPA.
<p><i>Semester 2 – Spring</i> <i>Credits</i></p> <p>MAC 2233 Survey of Calculus 1 (GE-M) 3</p> <p>ECO 2023 Principles of Microeconomics (GE-S).... 3</p> <p>Physical and Biological Science (GE-P/B)..... 3</p> <p>Humanities (GE-H)..... 3</p> <p>Electives..... <u>3</u></p> <p style="text-align: right;">15</p>	<ol style="list-style-type: none"> 1. Maintain a minimum 3.0 Cumulative GPA. 2. Complete MAC 2233 or equivalent. 3. Complete a total of three preprofessional courses. 4. Maintain a minimum 3.0 preprofessional GPA.
<p style="text-align: center;">SOPHOMORE YEAR</p> <p><i>Semester 3 - Fall</i> <i>Credits</i></p> <p>ACG 2021C Intro. to Financial Accounting 4</p> <p>CGS 2531 Intro. to Computers Software (GE-M) ... 3</p> <p>Humanities (GE-H)..... 3</p> <p>Physical and Biological Science (GE-P/B)..... 3</p> <p>Electives..... <u>2</u></p> <p style="text-align: right;">15</p>	<ol style="list-style-type: none"> 1. Maintain a minimum 3.0 Cumulative GPA. 2. Earn a minimum grade of “B” in ACG 2021C. 3. Complete a total of four preprofessional courses. 4. Maintain a minimum 3.0 preprofessional GPA.
<p><i>Semester 4 - Spring</i> <i>Credits</i></p> <p>MAC 2234 Survey of Calculus 2.....3</p> <p>Physical and Biological Science (GE-P/B)..... 3</p> <p>Humanities (GE-H)..... 3</p> <p>Any English Course3</p> <p>Electives..... <u>3</u></p> <p style="text-align: right;">15</p>	<ol style="list-style-type: none"> 1. Maintain a minimum 3.0 Cumulative GPA. 2. Complete all general education requirements, International/Diversity focus, Gordon Rule courses, and CLAST exam. Apply for A.A. degree. 3. Complete all preprofessional courses. 4. Maintain a minimum 3.0 preprofessional GPA.
<p style="text-align: center;">JUNIOR YEAR</p> <p><i>Semester 5 - Fall</i> <i>Credits</i></p> <p>ACG 3481 Acct. Info. & Business Processes 1..... 3</p> <p>ACG 34812C Acct. Info. & Business Processes 2.....4</p> <p>FIN 3403 Business Finance 4</p> <p>QMB 3250 Statistics for Business Decisions <u>4</u></p> <p style="text-align: right;">15</p>	<p>Tracking criteria and policies and procedures applicable to Juniors and Seniors are located in the Fisher School of Accounting Handbook that can be downloaded at www.cba.ufl.edu/foa.</p> <p>NOTE: ACG 3481 and ACG3482C are modular courses and meet for only half the semester each. Students should register for and complete both in one semester.</p>

POLICIES AND PROCEDURES RELATING TO FRESHMAN AND SOPHOMORE STUDENTS

Frequently Asked Questions:

- *Should I take the Calculus Readiness Assessment (CRA) before preview?*

Yes. The CRA is designed to predict a student's success in calculus and should be taken before Preview. If a student does not earn a minimum score of 16 on the CRA, he/she should take a lower-level math course (MAC 1147 with a grade of "C" or higher). This lower level math course would have to be completed during the first semester of enrollment in order to remain "on track".

- *I plan on returning home during the summer. Can I take courses at a community college near my home and apply these course credits towards my B.S.Ac. Degree?*

With **advance** approval, students may take general education courses or electives at other state universities or community colleges. Approval can be obtained by completing a Transient Student Form that is available at 222 Criser Hall. Once a student has been admitted to the Fisher School of Accounting, preprofessional courses may **not** be taken outside the University of Florida. Students should plan their studies so that all preprofessional courses are completed during the Fall or Spring semesters if they plan on returning home during the summer.

- *Must a student take the 15-credit hour course load listed in the Freshman and Sophomore Guide?*

No. Students often choose to take 12 hours during the Fall and Spring semesters. These students typically make up for the shortfall by taking classes during the summer term. However, students taking reduced course loads must still meet **all** critical minimum tracking criteria. Therefore, students are strongly encouraged to only defer elective courses to the summer.

- *What happens if I don't earn the minimum "B" grade required in ACG 2021C (Introduction to Financial Accounting)?*

Students are allowed two attempts to earn the minimum "B" grade in ACG 2021C. Drops and withdrawals are included in these two attempts. Students who do not earn the minimum "B" grade by their second attempt in the course will **not** be allowed to continue in the accounting program.

- *Am I required to take the exact general education course categories listed on page 5?*

No. Students may vary the hours for the following general education categories: Social and Behavioral Science, Physical and Biological Science, and Humanities. Among these categories a student must complete a total of 27 hours. Within any single category students have the flexibility to vary the number of hours they complete providing: no fewer than six hours and no more than twelve hours are taken in any one category.

- *Can business core courses such as MAN 3025 (Principles of Management) and MAR3023 (Principles of Marketing) fulfill general education requirements?*

No. Students are strongly encouraged to add breadth to their general education experience by adding courses from a variety of different colleges at the University of Florida. Although these courses are listed in the University of Florida catalog as meeting social and behavioral science general education requirements, faculty policy and accreditation requirements preclude students from using these courses in order to meet general education requirements.

- *Can students dual major or minor in programs offered by the Warrington College of Business?*

No. Students may choose to minor in programs offered by colleges other than the Warrington College of Business, but faculty policy and accreditation requirements prohibit students from dual majors, dual degrees, or minors within the Warrington College of Business. Students are further cautioned that a minimum of 60 credit hours must be completed outside the Fisher School of Accounting and the Warrington College of Business. Therefore, students should not complete courses within the School or the College as their freshman and sophomore electives.

- *May students complete 3000 level and above business and accounting courses during their freshman and sophomore years?*

Students should avoid these courses during their freshman and sophomore years. These courses are not tracking courses and tend to be more challenging. Students who choose to complete these courses during their first two years are at a disadvantage because they are required to maintain a minimum 3.0 cumulative GPA. Students who successfully complete all tracking requirements of semesters 1-4 (including preprofessional, general education, Gordon Rule, and, international and diversity requirements) are only required to maintain a 2.0 GPA for continuation. The lower GPA requirement reflects the additional rigor of 3000 level and above coursework.

- *If I change my major, can I reapply to the Fisher School of Accounting?*

Students may reapply to the Fisher School of Accounting providing they remain “on track” for the accounting program (determined from their **original** admission date). For example, a student who changes his/her major during tracking term 2 to finance, and reapplies to the Fisher School of Accounting two semesters later, must meet all minimum tracking requirements for tracking term 4. In addition, students who apply for readmission and have taken preprofessional courses at other institutions will be required to complete the same preprofessional courses at the University of Florida in order to be readmitted.

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 freshman and sophomore students from the accounting program for each of the following reasons:

1. The student does not comply with the terms of his/her Universal Tracking Agreement.
2. The student has not earned a minimum “B” grade in ACG 2021C after 2 attempts (including withdrawals).
3. The student’s cumulative grade point average falls below 3.0 and then remains there after **one** subsequent term of enrollment.
4. The student’s preprofessional grade point average, including all attempts, falls below 3.0 and then remains there after **one** subsequent term of enrollment. Upon successful completion of a preprofessional course with a grade of C or better, no further attempts of the course (or an equivalent course) will be considered in calculation of this GPA.
5. The student withdraws from the University three times while classified as an AC student.
6. For purposes of all of the above policies, the following rules apply to the definition of a term:
 - a.) Any term for which a student registers for courses 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).
 - b.) 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).
7. The student has not completed the Fisher School of Accounting Honor Statement.

NOTE: Students who successfully complete all tracking requirements of semesters 1-4 are only required to maintain a 2.0 GPA for continuation. Once a student has successfully transitioned to junior standing, additional Fisher School of Accounting policies and procedures will apply.

Majors, Minors, and Dual Degrees

Students may choose to minor in programs offered by colleges other than the Warrington College of Business. However, by Fisher School of Accounting faculty policy, students may not double major or enter any dual degree program (except for the 3/2 M.Acc. or the J.D./M.Acc).

Academic Advising

Our undergraduate advisors are available for counseling on an appointment basis at the School's administrative office (GER 210). All students are advised to seek guidance **well in advance** of registration periods. Appointments may be scheduled by calling (352) 273-0200.

Part-Time Students

The Fisher School of Accounting is similar to a lock-step program. Students who cannot take the suggested course loads listed on page five need to seek academic advising. Delays may be encountered due to the lack of course availability and prerequisite deficiencies.

Student Academic Support System (SASS)

It is each student's responsibility to be aware of academic requirements. Students can access the Student Academic Support System (SASS) at www.isis.ufl.edu each semester. The SASS lists all of the requirements for his/her particular program and indicates whether or not the student has met each requirement. The student should pay close attention to these audits and should, at a minimum, seek assistance from the appropriate advisor in a term **prior** to the semester in which they plan to graduate if they have any questions about their SASS audit. **Failure to do so may delay graduation.**

Accounting, Business Core, and Preprofessional Courses from Other Institutions

Once a student has been admitted into the Fisher School of Accounting, the student may not take any additional accounting, business core, or preprofessional coursework at any other institution.

Petition to Waive School Policies

Any request for waiver of School policies requires the submission of a petition form to the Associate Director. Petition forms are available at the School office (GER 210), or may be downloaded at <http://www.cba.ufl.edu/fsoa/programs/Forms.html>. The Associate Director will either approve or deny the request, often based on the guidance of the School's Program Committee. Until a School decision is made, students should not operate under any presumption that the petition will be approved. If a student wishes to appeal the decision of the Associate Director and/or Program Committee he or she should request that the petition be submitted to the Petitions Committee.

Students should be aware of the importance of submitting documentary evidence to support petitions, and that events or circumstances beyond the student's control are generally necessary for the waiver of a School policy. Petitions on matters outside the School's jurisdiction are considered by the University's Petitions Committee which operates through the Office for Student Affairs (222 Criser Hall).

Honor Statement

The Fisher School of Accounting expects its students to adhere to the highest level of academic integrity. Our students and faculty have developed a statement detailing each student's responsibility regarding academic honesty. To evidence awareness of these responsibilities, we require each student to sign an Honor Statement. This statement is mailed to each student upon admission and may also be obtained from the Fisher School of Accounting office (210 GER) or may be downloaded at <http://www.cba.ufl.edu/fsoa/programs/Forms.html>. Failure to complete this statement will result in a hold being placed on the student's records barring further registration as an AC student.

UNDERGRADUATE REGISTRATION

Registration

Although a printed schedule of course offerings is produced each semester, students are encouraged to use the online schedule of courses. The online version is updated daily. The University of Florida uses an automated system for registration. ISIS allows students to register for classes and to adjust their schedule using a computer with internet access. All registrations - advanced, regular, drop/add, late, non-degree, and employee - are now completed in this manner. Visit <http://www.reg.ufl.edu/aboutisis.html> for instructions on how to use internet registration. Drop/Add will still be held during the first week of classes to assist students encountering unusual registration problems.

Minimum and Maximum Loads

1. Fifteen hours is considered an average course load. Students with financial aid must carry at least a twelve-hour load to be eligible for aid. Students electing to carry twelve semester hours or less will have to attend summer sessions (**subject to availability**) to remain on track towards a timely graduation.
2. The maximum load per term is seventeen credits. Students may exceed this maximum only with the permission of the Associate Director.

Registration at Other Institutions or for Correspondence Courses

1. Courses may not be taken by correspondence.
2. Required courses (preprofessional, accounting and business core courses) may not be taken outside of the University of Florida. No exceptions to this policy are permitted.
3. Elective and general education courses may be taken outside of the University of Florida by freshman and sophomore accounting students only if advanced approval is obtained from the Associate Director.
4. Dual enrollment is not allowed unless advanced approval is obtained from the Associate Director.

S/U Option

Only undergraduate electives may be taken using the S/U grade option. However, M.Acc. preparatory coursework may not be taken with the S/U grade option.

Drop/Add Period During the First Week of Classes

The University calendar specifies the length and specific timing of the drop/add period for each term. This period provides an opportunity for students to modify their schedule of courses. We try very hard to accommodate all students who go through the pre-registration process, so every effort should be made to complete during advanced registration. Students simply seeking to change course sections must use the ISIS registration system available during the Drop/Add period. **Drops during this time period do not count towards the two-drop policy described on page 12.**

FRESHMAN AND SOPHOMORE DROP POLICIES

While completing their first 60 hours of course work at the University of Florida, accounting students may drop a maximum of two courses with the understanding that:

1. The two-drop policy applies to all drops taken at the University of Florida during the first 60 hours of course work regardless of whether the student was in the Fisher School of Accounting at the time of the drop or another college.
2. The policy is intended to cover legitimate causes. They are not free drops and students should exercise judgment in using the drop allowance.
3. All drops become part of the student's official record with the School and will be recorded on the student's official transcript ("W").
4. Withdrawal in any term (Fall, Spring, or Summer) will count as one drop for the purpose of applying the two-drop policy.
5. All other drop requests must be acted upon by the Associate Director as advised by the Professional Program Committee. The Committee will be very strict in considering such requests and will not approve drops for reasons that are not beyond the student's control.
6. When enrollment becomes a constraint, students who drop accounting courses will have the lowest priority for enrolling in the same course in following semesters (whether or not they successfully register for the course during advanced registration).
7. Unused drops from a student's first 60 hours of course work do not transfer up to junior and senior standing.

Submitting a Drop Request Prior to the Published Deadline

Drop request procedures:

1. Pick up a pink drop form and a schedule change form from the Fisher School office (210 Gerson Hall) or the form may be downloaded at <http://www.cba.ufl.edu/fsoa/programs/Forms.html>.
2. Complete the pink drop form and obtain the signature of the course instructor.
3. Return the signed forms to the Fisher School for its approval and signature.
4. Submit the schedule change form to the Office of the Registrar (222 Criser Hall). It is the responsibility of the student, not the Fisher School, to submit it to the Office of the Registrar.

Drop Requests After the Published Deadline

After the last day to drop by College petition (as published each semester in the Schedule of Courses) all petitions must be presented to the University of Florida Committee on Student Petitions. These petitions should be presented to the Office of the Registrar (222 Criser Hall) for referral to that Committee.

PREPROFESSIONAL COURSE DESCRIPTIONS

ACG 2021C. Introduction to Financial Accounting.

Credits 4; Prereq: Sophomore Standing. (minimum 24 credit hours)

Conceptual introduction to financial accounting. Emphasis is placed on wealth and income measurement and the preparation and interpretation of conventional financial statements.

CGS 2531. Problem Solving Using Computer Software.

Credits: 3; Prereq: MAC 1147 or equivalent.

A problem solving introduction and thorough exploration of word processing, spreadsheet analysis, database management, multimedia presentations, e-mail, and the Internet. Topics also include hardware, software, and information technology. This problem solving approach will aid students in their major areas of study. (M) GR-M+

ECO 2013. Principles of Macroeconomics.

Credits: 3

The nature of economics, economic concepts and institutions; growth, unemployment, and inflation; money and banking; economic policies; and the international economy. (S)

ECO 2023. Principles of Microeconomics.

Credits: 3

Theories of production, determination of prices and distribution of income in regulated and unregulated industries. Attention is also given to industrial relations, monopolies, and comparative economic systems. (S)

MAC 2233. Survey of Calculus 1.

Credits: 3; Prereq: CRA score or course credit for MAC 1140 or MAC 1147.

A geometric and heuristic approach to calculus; differentiation and integration of simple algebraic and exponential functions, applications to graphing, marginal analysis, optimization, area and volumes. (M) GR-M+

The Calculus Readiness Assessment (CRA) is required before registering in MAC 2233 unless you have received AP/IB/DE credit for MAC 2233 or 2311 or have completed MAC 1140 or 1147. The test requires the use of a scientific calculator. Your test score will determine whether you first need to take a precalculus course.

<u>Score</u>	
15 & below	You should first take MAC 1147 with a grade of "C" or higher.
16 & above	Chance of success in MAC 2233 is good.

STA 2023. Introduction to Statistics 1.

Credits: 3

Graphical and numerical descriptive measures, probability, conditional probability, probability laws, discrete random variables, binomial and normal random variables, sampling distributions, central limit theorem, large and small sample confidence intervals for parameters associated with a single population and for comparison of two populations. Hypothesis testing for large and small samples. (M) GR-M+

CRITICAL PREREQUISITE COURSES

MAC 2234. Survey of Calculus 2.

Credits: 3; Prereq: grade of C or better in MAC 2233 or equivalent. Sequences, geometric and Taylor series; systems of linear equations, Gaussian elimination, matrices, determinants and vectors; partial differentiation, multiple integrals; applications to marginal analysis, least-squares and Lagrange multipliers. (M) GR-M+

College of Business/Fisher School of Accounting Laptop Requirements

All University of Florida Students are expected to own a computer. If you currently own a computer it is recommended that you upgrade to meet or exceed the UF recommended minimum configuration. If you choose to purchase a notebook computer at this time you should be aware that it may be necessary for you to upgrade it when you become a Junior level student.

You must have a notebook computer to begin your junior year. If you do not own a notebook computer meeting the following standards, upgrade or buy a notebook computer to meet or exceeds the following minimum standards:

- At least a 500 MHz processor
- 10 (or larger) gigabyte hard drive (larger is better)
- 256 (or more) megabytes of RAM (more is better)
- At least a 10X CD ROM with sound support however, a CDRW Drive is highly recommend as this provides a reliable means of data backup .
- Lithium Ion battery
- A 10/100 Network adapter (for Ethernet and/or cable modem access)
- A wireless WiFi (802.11b) adapter
- 56Kbps V.90 Modem (for dial-up access)

The following is a list of software that will be necessary for successful participation in a Business degree program:

- Windows XP Professional Edition Operating System- Windows 2000/98/ME and Windows XP Home Edition are not acceptable nor supported operating systems.
- Microsoft Office XP Professional with Access. Microsoft Office 2000 Small Business Edition (SBE) bundled with many computers is not adequate. It lacks PowerPoint and Access. Microsoft Office Premium Edition is an acceptable and superior alternative as it includes all the features of Professional plus FrontPage and PhotoDraw. Check with the UF Techology Hub for academic pricing for Office in the event this is not included with your laptop purchase.
- Microsoft Internet Explorer is the College supported browser- <http://www.microsoft.com/windows/ie/>
- Microsoft Outlook Express is the College supported email application - <http://www.microsoft.com/windows/oe/>

MISSION OF THE FISHER SCHOOL OF ACCOUNTING

OUR MISSION:

As a professional school in a major public research university, the Fisher School of Accounting is committed to scholarly research, teaching, and service to advance knowledge and prepare future leaders for business, professional, and academic careers.

SHARED PURPOSES:

The FSOA serves business and accounting professionals and educators through innovative and high-quality teaching and research with a focus on providing the education necessary for successful careers in leadership positions. The School promotes the understanding and practice of accounting and business through its research, teaching and service.

SHARED VALUES:

The mission is supported by the shared values listed below. We value a commitment to:

- The achievement of continuous improvement.
- High-quality, innovative and relevant research.
- High-quality, innovative and relevant professional and doctoral education.
- Utilization of the unique skills, talents and contributions of individual faculty and staff members.
- The sentiments and advice of the faculty are important to faculty governance.
- Academic excellence in the actions undertaken to fulfill our mission.
- An environment of collegiality and mutual respect.
- Active participation and support by our alumni and friends for our programs.
- Outreach to the business and professional community.

MEASURES OF SUCCESS:

- Consistently ranked among the top ten public university accounting programs.
- Consistently ranked in the top half among the accounting programs of a select set of benchmark schools.
- Accounting research at Florida is competitive with that produced by our set of benchmark schools.
- Recognized for the high quality and diversity of our students, faculty and staff.
- Faculty and staff continuously work to improve teaching quality and develop new courses and programs.
- Faculty are sought out to serve on editorial boards of major academic research and professional journals and fill key professional leadership positions.
- Faculty work to continuously grow their intellectual capital.
- Highly-satisfied stakeholders.
- External support and fundraising levels continue to improve.