# Table of Contents

## Student Handbook ................................................................. 1

## Using the Student Handbook .................................................. 6

## Mission of the Fisher School of Accounting ............................ 7

- **Our Mission:** ................................................................. 7
- **Shared Purposes:** ............................................................ 7
- **Shared Values:** ............................................................... 7
- **Measures of Success:** ...................................................... 7

## The University of Florida ...................................................... 8

- **History:** ........................................................................... 8

## Fisher School of Accounting ................................................ 9

- **History:** ........................................................................... 9

## The Undergraduate (BSAc) Program .................................... 11

### Admission Requirements for the BSac Program ..................... 11

- Submitting an Undergraduate Application ............................... 11
- Policies Relating to Undergraduate (BSAc) Admissions ............. 14

### Policies and Procedures Relating to Newly Admitted Undergraduate Students ........................................ 15

- Subscribe to the FSOA Mail List: ............................................ 15
- Majors, Minors, and Dual Degrees: ....................................... 15
- Part-Time Students ............................................................... 15
- Computer Requirement ....................................................... 15
- Student Academic Support System (SASS) ......................... 15
- Academic Advising ............................................................. 15
- Accounting and Business Core Courses from Other Institutions ......................................................... 16
- Submitting a Course Substitution Form ................................. 16
- Florida AA Degree ............................................................ 16
- Petition to Waive School Policies .......................................... 17

### Undergraduate Registration ................................................ 17

- Registration ................................................................. 17
- Minimum and Maximum Loads ............................................ 17
- Registration at Other Institutions or for Correspondence Courses ................................................. 18
- Registration Priorities for New Accounting Students ........... 18
- Registration for Supervised Accounting Internship: ACG 4941 .............................................................. 18
- Registration for Undergraduate Electives ............................... 19
- Undergraduate Students Registering for Graduate Courses ... 19
- Drop/Add Period During the First Week of Classes .............. 19

### 2012 Bachelor of Science in Accounting Program .................. 20

### 2012 Bachelor of Science in Accounting Program Course Sequencing ............................................. 21

### Undergraduate Accounting Course Descriptions .................. 22

### Undergraduate Drop Policies .............................................. 24

- Submitting a Drop Request Prior to the Published Deadline ................................................................. 24
- Drop Requests After the Published Deadline ......................... 24

### Unsatisfactory Performance ............................................... 25

### Graduation ........................................................................... 25

- Application for Graduation .................................................. 25
- Minimum Requirements for Degree Certification .................. 26
Preparatory Coursework ................................................................. 43
Submitting a Course Substitution Form ........................................ 43
Student Academic Support System (SASS) ..................................... 44
Academic Advising ........................................................................... 44
Transferred Credit .......................................................................... 44
Business Core Degree Requirements Taken At Other Institutions Prior to Admission ........................................ 44
Courses from Other Institutions after Admission ............................. 45
Mailboxes ...................................................................................... 45
Graduate Minors and Concurrent Graduate Degrees ................. 45
Petition to Waive School Policies ................................................. 45
Graduate Registration .................................................................. 46
Registration .................................................................................. 46
Module Courses ............................................................................. 46
Minimum and Maximum Loads .................................................... 46
Registration for Independent Study ............................................. 46
Registration at Other Institutions or for Correspondence Courses 46
S/U Grade Option ........................................................................ 47
Approved Elective ....................................................................... 47
The Finance Requirement .......................................................... 47
Drop/Add Period During the First Week of Classes .................. 47
2012 Preparatory Check List for Master of Accounting .......... 48
2012 MAcc Curriculum ............................................................... 49
2012 MAcc Suggested Course Sequencing ................................. 50
Graduate Drop Policies ............................................................... 51
Submitting a Drop Request Prior to the Published Deadline . . . 51
Drop Requests After the Published Deadline ............................. 51
Unsatisfactory Performance ........................................................ 52
Graduation .................................................................................... 53
Application for Graduation ....................................................... 53
Minimum Requirements for Degree Certification ...................... 53
Postbaccalaureate (Post-Bac) Status .......................................... 54
Admission Requirements ............................................................. 54
Plan of Study ............................................................................... 55
Subscribe to the FSOA Mail List: .................................................. 56
Computer Requirement ............................................................... 56
Academic Advising ................................................................. 56
Submitting a Course Substitution Form .................................... 56
Student Academic Support System (SASS) ............................... 57
Petition to Waive School Policies ............................................. 57
Post-Bac Registration ................................................................. 57
Registration ........................................................... 57
Minimum and Maximum Loads .................................................. 57
S/U Grade Option ...................................................................... 58
Post-Bac Students Registering for Graduate Courses ............ 58
Drop/Add Period During the First Week of Classes ............... 58
Post-Bac Drop Policy ................................................................. 58
Unsatisfactory Performance ....................................................... 58
Juris Doctor/Master of Accounting (JD/MAcc) Joint Program .... 59
The MAcc Component ............................................................... 59
The JD Component .................................................................... 59
Submitting a JD/MAcc Application ........................................... 59
Admission Requirements for the JD/MAcc Program ................................................................. 60
Minimum Standards for Entry to the JD/MAcc Program Applicant Pool ................................. 60
Policies Relating to JD/MAcc Program Admissions ................................................................. 60

Policies and Procedures Relating to Newly Admitted JD/MAcc Program Graduate Students ................................................................................................................................. 62

Subscribe to the FSOA Mail List: ......................................................................................... 62
Computer Requirement ........................................................................................................... 62
Preparatory Coursework ........................................................................................................ 62
Academic Advising ............................................................................................................... 62
Submitting a Course Substitution Form ................................................................................ 63
Transferred Credit .................................................................................................................. 63
Business Core Degree Requirements Taken At Other Institutions Prior to Admission ............ 63
Courses from Other Institutions after Admission ................................................................ 64
Petition to Waive School Policies ....................................................................................... 64

Graduate Registration ......................................................................................................... 64
Registration ............................................................................................................................ 64
Module Courses ..................................................................................................................... 64
Minimum and Maximum Loads .......................................................................................... 64
Registration for Independent Study ..................................................................................... 65
Registration at Other Institutions or for Correspondence Courses .................................... 65
S/U Grade Option .................................................................................................................. 65
The Finance Requirement .................................................................................................... 65
Communications Requirement ............................................................................................ 65
Drop/Add Period During the First Week of Classes .............................................................. 65

Course Descriptions ............................................................................................................. 66
Preparatory Courses Required for the JD/MAcc Program ..................................................... 66
Preparatory Course Checklist ............................................................................................... 66
2012 MAcc Curriculum Within the JD/MAcc Joint Program ............................................... 67
Suggested Course Sequencing ............................................................................................. 68
Graduate Drop Policy .......................................................................................................... 69
Submitting a Drop Request Prior to the Published Deadline ............................................... 69
Drop Requests After the Published Deadline ..................................................................... 69

Unsatisfactory Performance ................................................................................................. 70
Graduation ............................................................................................................................. 70
Application for Graduation ................................................................................................ 70
Minimum Requirements for Degree Certification ............................................................... 71
Using the Student Handbook

The purpose of this handbook is to provide a compact, comprehensive source of information about the Fisher School of Accounting and its degree programs. It is intended to help prospective students familiarize themselves with the School and to aid the progress of students currently in accounting degree programs. The handbook is not the sole source of information on the Fisher School of Accounting. In particular, we remind you that students are responsible for understanding and complying with the policies described within the University of Florida catalog. The University and School policies described within the catalog and this handbook are strictly adhered to by the Fisher School of Accounting.

When using this handbook **be sure to use the version of the handbook that applies to your catalog year.** This is important to consider because some policies and procedures change from one academic year to the next. However, the policies and procedures that apply to you do not change and are based upon your unique catalog year. Generally, for undergraduate students, your catalog year is the academic year that you were first admitted to an academic institution within the Florida State University System. For community college transfers from most Florida community colleges this would be the academic year you were admitted to community college. For all other undergraduates, your catalog is the academic year you matriculated to the University of Florida. For graduate students, your catalog year is the academic year you first became a graduate student at the University of Florida. If you are not sure what your catalog year is, please see your advisor.

This handbook 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 the handbook, we encourage you to seek the help of the undergraduate or graduate advisors. All counseling is provided on an appointment basis. Appointments can be arranged through the School’s receptionist [(352) 273-0200]. To the extent possible, please try to make appointments during the “quieter” times of the term, so that our faculty and staff can give you the time and attention that you need.

We hope that this handbook will be a useful supplement to our counseling in guiding you through your degree program. 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 handbook can help in achieving those goals--please read it carefully.
Mission of the Fisher School of Accounting

Our Mission:
As a professional school in a major public research university, the Fisher School of Accounting (FSOA) 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.
The University of Florida

History
The University of Florida, the largest and oldest public university in the state, is a residential, land-grant institution. Its beginnings can be traced to the takeover of the private Kingsbury Academy in Ocala by the state-funded East Florida Seminary in 1853. The Seminary was moved to Gainesville following the Civil War. It was consolidated with the state’s land-grant Florida Agricultural College, then in Lake City, to become the University of Florida in Gainesville in 1906, with an enrollment of 102.

Until 1947, the University was a men’s college and one of only three state colleges. Others were Florida State College for Women (now Florida State University) and Florida A&M University, both of which are located in Tallahassee. Since 1947, when the student body numbered 8,177 men and 601 women, the University’s enrollment has grown to more than 51,000. This comprehensive, graduate research University has a broad range of undergraduate, graduate, and interdisciplinary teaching, research, and service programs.

In 1985, the University of Florida was admitted to the Association of American Universities (AAU), the most prestigious organization in higher education. Headquartered in Washington, D.C., the AAU is composed of North America’s finest higher education institutions, 54 of them in the U.S. and 2 in Canada. Those universities judged to be pre-eminent in graduate and professional education and research are invited to membership in the AAU and must receive a three-fourth’s vote of the body, which includes Harvard, Yale, Princeton, Stanford, MIT, Berkeley, Michigan, Southern California, and Columbia, among others. UF now joins its sister institutions - Duke, North Carolina, Rice, Texas, Tulane, and Vanderbilt - as the outstanding universities in the South.

Programs
The University of Florida includes the following colleges or schools: accounting, agricultural & life sciences, architecture, arts & art history, building construction, business administration, dentistry, design construction & planning, education, engineering, fine arts, forest resources and conservation, health and human performance, public health & health professions, journalism and communications, law, liberal arts and sciences, medicine, music, nursing, pharmacy, teaching and learning, and veterinary medicine. Graduate programs are available to students at the master level and at the doctoral level.
Fisher School of Accounting

History
Accounting has been one of the basic academic programs at the University of Florida for more than 80 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.

The quality of the Fisher School of Accounting 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 PhD 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 (BSAc) and Master of Accounting (MAcc) degrees and coordinates the accounting concentration for the PhD in Business Administration program. A program of joint studies leading to the joint awarding of the Juris Doctorate and MAcc Degrees (JD/MAcc) 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 2008.
The Faculty

Professor:
W. Robert Knechel, PhD, Fisher Eminent Scholar, UNC at Chapel Hill
Gary A. McGill, PhD, Director, Associate Dean, J. Roy Duggan Professor, Texas Tech University

Associate Professor:
Stephen K. Asare, PhD, KPMG Term Professor, University of Arizona
Jesse V. Boyles, PhD, University of Florida
Sandra S. Kramer, PhD, Duggan, Joiner & Co. Faculty Fellow, University of Texas at Austin
Jennifer W. Tucker, PhD, J. Michael Cook/Deloitte Term Associate Professor, New York University

Assistant Professor:
Marcus Kirk, PhD, Luciano Prida Sr. Term Professor, Emory University
Justin Leiby, PhD, University of Illinois at Urbana-Champaign
Paul Madsen, PhD, Emory University
Michael Mayberry, PhD, Texas A&M University
David Reppenhagen, PhD, Luciano Prida Sr. Term Professor, Emory University
Kathy Rupar PhD, Cornell University
Jim Vincent PhD, Penn State University

Master Lecturer:
Deborah Garvin, JD, PricewaterhouseCoopers Faculty Fellow, UNC at Chapel Hill

Senior Lecturer:
Charles L. McDonald, PhD, Michigan State University

Lecturer:
Dominique DeSantiago, MAcc, Associate Director, University of Florida
Christopher Falk, MAcc, Miami University
Jill Goslinga, MAcc, University of Florida

Honorary Faculty:
J. Michael Cook, BSBA, University of Florida
Frederick E. Fisher, BSBA., Doctor of Humane Letters (Honorary degree), University of Florida
Alfred C. Warrington IV, BSBA, University of Florida
The Undergraduate (BSAc) Program

The Bachelor of Science degree in Accounting (BSAc) is a four year 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 also prepare students for graduate studies. Students enrolled in the BSAc Program are eligible to submit an application for early admission to graduate school via our combined 3/2 Program.

Some students enter the Fisher School of Accounting with the intention of limiting their accounting studies at the University of Florida to undergraduate coursework. These students often view the BSAc degree as providing valuable preparation for post-graduate studies in areas other than accounting (e.g., law) or may intend to complete graduate accounting studies at another institution.

Students are cautioned that completion of the BSAc degree alone will not satisfy the eligibility requirements to sit for the Uniform Certified Public Accountant Exam or to practice as a CPA in the State of Florida. Students aspiring to a career in professional accounting should plan on seeking admission to the 3/2 Program. For information regarding eligibility to sit for the CPA exam for all 50 states, visit http://www.nasba.org/exams/cpaexam.

Admission Requirements for the BSAc Program

Submitting an Undergraduate Application

The process for submitting an application to become an undergraduate accounting student depends upon your classification. Applicants are encouraged to meet with an academic advisor prior to submitting an application.

1) Newly Admitted UF Freshman

Students who select accounting as their Universal Tracking major upon admission to the University of Florida will automatically classified as accounting majors. These students will keep their accounting classification as long as they meet certain benchmarks of academic performance each semester (compliance with all Universal Tracking requirements). For guidance about these policies refer to the Freshman and Sophomore Guide.

2) Current UF Freshman and Sophomores in Other Majors

Non-accounting students who want to change their major to accounting must meet the following minimum standards to be eligible:

a) Have fewer than 60 credit hours completed, including current registration (without AP, IB, or DE credit).

b) Have an overall UF GPA of 3.0 or greater.

c) Have a minimum 3.0 preprofessional GPA.

d) Must be capable of meeting all minimum accounting tracking requirements within one term of admission (measured by the student’s current UF tracking term).
3) **Current UF Junior/Senior Students in Other Majors**
Non-accounting who want to change their major to accounting must meet the following minimum standards to be eligible:

a) Have a minimum of 60 credit hours completed, including current registration (not including AP, IB, or DE credit).
b) Have an overall UF GPA of 3.0 or greater.
c) Have a minimum 3.0 preprofessional GPA.
d) Earn the minimum “B” grade in ACG 2021 (maximum of two attempts, including withdrawals).
e) Earn the minimum “B” grade in ACG 2071 (maximum of two attempts, including withdrawals).
f) Have completed all preprofessional credit hours.
g) If not yet completed MAC 2234, student must sign a tracking agreement and successfully complete MAC 2234 with a minimum grade of “D” in the first reclassification semester.
h) Successfully complete any upper-division accounting courses in process with a minimum of a “C” grade.
i) Complete degree within a total of 138 hours at UF.

4) **Junior Transfers**
The Fisher School of Accounting uses an applicant pool to select candidates for admission to its Bachelor of Science in Accounting degree program. All applications that meet the minimum standards are placed into a pool from which the most qualified are selected for admission each term. **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 grade point average are required to be a competitive candidate for admission. The actual admission profile varies annually. Prospective applicants seeking clarification about admission requirements are encouraged to schedule an academic advising appointment by calling 352.273.0200.

a) **Minimum Standards for Inclusion in the Undergraduate Applicant Pool:**
Due to limited resources, applicants who do not meet all the minimum standards listed below (including the associated supporting footnotes) will not be included in the applicant pool and will be denied without further contact from our office. Therefore, it is critical that applicants submit transcripts that include grades for those courses listed that must be complete at the time of the application.

i) Completion of, or in the process of completing, at least 60 semester hours of coursework from an accredited institution.ii

ii) 3.0 cumulative GPA, calculated on all attempts of all college-level course work.iii

iii) Completion of, or in the process of completing, seven preprofessional courses (identified below) with a 3.0 GPA.iv

iv) ACG 2021—Introduction to Financial Accounting, or equivalent, must be completed with a minimum grade of "B" at the time the application is submitted.v

v) ACG 2071—Introduction to Managerial Accounting, or equivalent, must be completed with a minimum grade of "B" at the time the application is submitted.v

vi) MAC 2233—Survey of Calculus 1, or equivalent, must be satisfactorily completed at the time the application is submitted.
b) **Preprofessional Coursework:**
   - ACG 2021—Introduction to Financial Accounting, or equivalent
   - ACG 2071—Introduction to Managerial Accounting, or equivalent
   - ECO 2013—Principles of Macroeconomics, or equivalent
   - ECO 2023—Principles of Microeconomics, or equivalent
   - CGS 2531—Introduction to Computer Software, or equivalent
   - STA 2023—Introduction to Statistics 1, or equivalent
   - MAC 2233—Survey of Calculus 1, or equivalent

c) **Test of English as a Foreign Language:**
   Foreign applicants who are not exempt under university guidelines must complete the TOEFL (Test of English as a Foreign Language). The minimum required score depends upon the version of the exam that is completed. IELTS scores are not accepted as a replacement on the TOEFL requirements.

<table>
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<td>17</td>
<td>20</td>
<td>23</td>
</tr>
</tbody>
</table>

**Supporting Notes:**

i. Decisions consider other candidate attributes such as (but not limited to) pattern of repeated coursework, drops, withdrawals, general education deficiencies, or the completion of junior/senior courses required to be completed at UF.

ii. In the case of a transfer applicant from a community college within the State of Florida, an Associate of Arts degree (A.A.) is required prior to enrollment in the Fisher School of Accounting.

iii. 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. When an applicant is repeating a course 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 the initial grade). Finally, grade forgiveness is not considered when computing the GPA.

iv. No more than two preprofessional courses may be in process at the time of the application. Grade forgiveness is not considered when computing the preprofessional GPA. When an applicant is repeating a course after having earned a grade of "C" or higher, the repeat grade will not be averaged into the preprofessional GPA computation (unless the repeated grade is lower than the initial grade). 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. Finally, 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. E.g., 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.

v. 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 are taken, which upon completion is equivalent to ACG 2021, then a minimum grade of "B" must be achieved in each course.
Undergraduate BSAC Program

Policies Relating to Undergraduate (BSAc) Admissions

1. Meeting the minimum standards as stated above is required for entry to the applicant pool; it does not guarantee admission into the Fisher School. Admission is selective.

2. Admission requirements into the Fisher School are always subject to change. Please check the Fisher School office (Gerson 210) for the current standards.

3. Admission to the University of Florida does not guarantee admission to the Fisher School. If a transfer student declares accounting as his/her major but is accepted under the 3LS classification, or any other classification, the student has not been accepted to the Fisher School of Accounting. Subsequent admission to the School will be based on the admission standards described herein.

4. Admission to the Fisher School does not constitute admission to the 3/2 program. This requires a separate application to the Graduate School.

5. Transfer students are advised that core courses required of the BSAc degree such as Business Law, Principles of Marketing, Principles of Management, and Business Finance must be taken as a junior/senior student at the University of Florida. This means that students having taken these courses elsewhere will have to take another course in that subject area. The completion of more than one of these courses will negatively affect prospects for admission.

6. The Office of the Registrar determines the transferability of credit earned by course work at other institutions. Credits for courses that are designated as vocational or technical courses, were repeats of previous courses taken, or were from non-accredited institutions will not be transferred for degree credit. In the case of course work taken at community and junior colleges, a maximum of 60 semester hours may be transferred. More than 60 semester hours may be transferred in the case of students entering from other accredited colleges and universities.

7. Transfer students who were not admissible to the Fisher School upon admission to other degree programs at the University of Florida may apply for reclassification to the Fisher School by meeting all of the following criteria:
   a. Successfully complete all course requirements of tracking term 5.
   b. Maintain a 3.0 UF grade point average.
   c. Complete ACG 3101 and ACG 3401 with a minimum grade of “C”.
   d. Earned a minimum 3.0 preprofessional grade point average.
   e. Must be able to graduate with no more than 138 semester credit hours.

8. In addition to all admission requirements previously described, current UF students who have junior/senior level accounting courses in process at the time of application, the junior/senior level accounting courses in process must be successfully completed in order to gain admission to the undergraduate program.

9. Native students who were previously classified as "AC" students, have subsequently changed majors, and are now seeking readmission to the accounting program will only be considered for readmission if they are "on track" for the accounting program (computed from the point of original admission to the accounting program).
Undergraduate BSAc Program

Policies and Procedures Relating to Newly Admitted Undergraduate Students

Subscribe to the FSOA Mail List:
The primary means by which the school will communicate announcements, events, changes in course offering, or other important information is via e-mail. Students who are admitted to the School should log onto http://warrington.ufl.edu/accounting/myfisher and subscribe to the FSOA mail list to ensure that they receive notices from the School in a timely manner. Weekly announcements are distributed by email. An archive of past announcements will be maintained for a short period on the School’s website at http://warrington.ufl.edu/accounting/docs/fsoa_AnnouncementsArchive.pdf.

Majors, Minors, and Dual Degrees:
Students may choose to minor in programs offered by colleges other than the Warrington College of Business Administration. Students may not double major or enter any dual degree program (except for the 3/2 MAcc or the JD/MAcc).

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 14 need to seek academic advising. Delays in progress towards graduation may be encountered due to the lack of course availability and prerequisite deficiencies.

Computer Requirement
All University of Florida students are expected to own a computer. You must have a notebook computer to begin your junior year. A list of both minimum and recommended computer standards for UF students can be found at http://warrington.ufl.edu/itsp/techservices/students.asp.

Student Academic Support System (SASS)
It is the student’s responsibility to be aware of their academic requirements. Students are encouraged to log onto http://www.isis.ufl.edu each semester to view their degree audit. This audit lists all degree requirements for their particular program and indicates whether the student has met each requirement. Students should pay close attention to these audits and should, at a minimum, seek assistance from the appropriate advisor in the 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.

Academic Advising
The 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.
Accounting and Business Core Courses from Other Institutions

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

2. Students who have taken junior/senior level courses at accredited universities prior to entering the Fisher School should submit junior/senior level course substitution forms to the School in order to establish the equivalency to UF requirements. Substitutions for required junior/senior level courses require approval of the School and of the UF department offering the required course. Note: Only one 3000-4000 level business course (upon approval) may fulfill required business core course work.

3. Accounting courses taken at other institutions are not substitutable for the junior/senior level accounting courses required for the BSAc degree.

Submitting a Course Substitution Form

Students transferring into the Fisher School from other institutions may be asked to complete substitution forms for all of their preprofessional requirements and junior/senior level core coursework. These forms may be obtained from the Fisher School of Accounting office (GER 210) or downloaded at http://warrington.ufl.edu/accounting/myfisher/forms.asp. Failure to do so may result in the student being dropped from a subsequent course. The substitution process is as follows:

Complete the course substitution form.

1. Attach a photo-copy of the course description and a course syllabus from the transferring institution.

2. Attach a photo-copy of the accreditation statement from the school where you took the class—usually found in the front of the catalog. (Not necessary for nationally known schools or a ‘State’ University).

3. Submit this form when completed, with attachments, to the Fisher School of Accounting office.

Florida AA Degree

Only students who enter the School with an Associate of Arts degree from a Florida community or junior college within the State University System are considered to have automatically met all general education requirements. All other students must meet the University of Florida’s general education requirements for the student’s catalog year. This handbook does not address specific general education requirements. Please refer to the University of Florida undergraduate catalog (www.registrar.ufl.edu/catalog) for guidance.
Petition to Waive School Policies
Any request to waive the policies of the School requires submission of a petition form to the Associate Director. The forms may be obtained from the school office (GER 210) or may be downloaded at http://warrington.ufl.edu/accounting/myfisher/forms.asp. 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, he or she should request that the denied 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 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 Dean of Students Office (202 Peabody Hall).

Undergraduate Registration
Registration
Students register for courses through the ISIS portal located at http://www.isis.ufl.edu. ISIS provides students with information regarding the registration process, the University Schedule of Courses, the academic calendar, and class meeting times. Students are forewarned to exercise caution in registering for modular courses. To facilitate the modular format, ISIS will not prevent students from enrolling in two, or more, courses that meet at the same time. Students are responsible for ensuring that course conflicts do not exist. Because electronic platform courses (the undergraduate business core) may be viewed online, these courses may conflict with other courses.

Minimum and Maximum Loads
1. Fifteen hours is considered an average course load. Students electing to carry 12 semester hours will have to attend summer sessions (subject to availability) to remain on track towards a timely graduation.

2. The maximum load per term is eighteen 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 (critical tracking, accounting, business, and supporting fields for Master of Accounting program) 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 only if:
   a.) The student will have more than 30 hours left to graduate from the Fisher School upon completion of such courses, and
   b.) advanced approval is obtained from the Associate Director via http://www.flvc.org (select Apply - Transient Student Admission Application).

Registration Priorities for New Accounting Students
To make progress toward the BSAc degree in a timely fashion, applicants should make every effort to complete all freshman and sophomore requirements. Note that all preprofessional and critical tracking courses listed on page 13 are pre-requisites for upper-division courses, and not having all 24 credit hours completed upon admission will significantly delay progress towards graduation.

Freshman and Sophomore deficiencies (with respect to general education, critical tracking courses and electives) must be made up. The credit associated with making up these courses generally does not count toward meeting the 60 hours of Junior/Senior credit required for the BSAc degree.

Registration priorities for new accounting students should be:
2. Complete any general education deficiencies.
3. Complete any critical tracking course deficiencies.
4. If you are transferring from a Florida community college, you must provide evidence of having earned your AA degree.

Note: general education, critical tracking, accounting and business courses may not be taken using the S/U option.

Registration for Supervised Accounting Internship: ACG 4941
Students are encouraged to complete an accounting internship. The School has developed a list of best practices (page 65) that students should read before they interview for an internship. To be meaningful, it is recommended that the internship be taken after having completed Tax and Auditing. Although internships are encouraged, not all students need to register for Internship credit. It is recommended students meet with an advisor to assess whether the credit hours are needed.

Students may register for a minimum of two to a maximum of four credits of accounting internship. The Internship course may be repeated for a cumulative total of five credit hours.

At a minimum, students must meet the following criteria to be eligible to register for accounting internship credit:
1. Successfully completed ACG 4111 and ACG 4341.
2. Complete the enrollment form and have it signed by the internship coordinator. This form can be downloaded at http://warrington.ufl.edu/accounting/myfisher/forms.asp.

3. Prior to starting the internship, bring the completed form to 210 GER for approval by the internship coordinator.

Please note: Registration in this class must be completed during advanced or regular registration in order to avoid late registration fees.

Registration for Undergraduate Electives
1. A minimum of 10 credit hours of undergraduate electives must be at the 3000 or above course level.

2. Students are cautioned that a minimum of 60 semester credit hours must be taken outside the Fisher School of Accounting and the Warrington College of Business. This requirement will be met if all of the student’s freshman/sophomore level electives are taken outside the College or the School. If this is not the case, the student must be selective in his/her choice of junior/senior level electives in order to fulfill this requirement.

3. Only six credits in physical education and six credits of military science may be used for junior/senior level electives.

4. No accounting course (except ACG 3802 or ACG 4941) may count toward BSAc elective graduation requirements.

5. Except for MAcc preparatory coursework, undergraduate electives may be taken using the S/U grade option.

Undergraduate Students Registering for Graduate Courses
With the exception of TAX 5005 (Federal Income Tax) and ACG 5637 (Auditing 1), the Fisher School requires that students be admitted to the graduate program (MAcc program) before they can enroll in graduate accounting courses. With an approved petition, undergraduate students, law school students, and graduate students in other academic units who meet or exceed all minimum graduate admission standards for the Master of Accounting program and have completed all prerequisites may enroll in these courses (subject to seating availability).

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 during the first few days of the semester. Every effort should be made to complete registration well in advance of drop/add. Students who were unable to register for an accounting course required to remain on track because of circumstances beyond his/her control should go to 210 GER for assistance. Students simply seeking to change the section of a course they already have must use ISIS to adjust his/her schedule.
2012 Bachelor of Science in Accounting Program

Net General Education
36 hours total minus 17 hours of general education included as part of preprofessional requirements.
*Courses identified below are applied towards the 36 hour General Education requirement.

Communications Requirement
GEB 3213 Professional Business Writing 3*
Acceptable alternatives: ENC 2210, ENC 3312, ENC 3254, or AEC 3033C
GEB 3218 Professional Speaking 3 6
Acceptable alternatives: SPC 2608, ORI 2000, or AEC 3030C

Preprofessional and Critical Tracking Courses
Preprofessional:
ACG 2021 Introduction to Financial Accounting 4
ACG 2071 Introduction to Managerial Accounting 4
CGS 2531 Problem Solving using Computer Software 3
ECO 2013 Principles of Macroeconomics 4*
ECO 2023 Principles of Microeconomics 4*
MAC 2233 Survey of Calculus 1 3*
STA 2023 Introduction to Statistics 1 3

Other Critical Tracking:
MAC 2234 Survey of Calculus 2 3* 28

Freshman & Sophomore Electives

Total Freshman & Sophomore Coursework 60

Accounting Major Course Requirements:
ACG 3401 Business Processes & Accounting Information Systems 4
ACG 3101 Financial Accounting and Reporting 1 4
ACG 4111 Financial Accounting and Reporting 2 4
ACG 4341 Cost and Managerial Accounting 4
ACG 5637 Auditing 3
Acceptable alternative: ACG 4632 Introduction to Auditing
TAX 5005 Federal Income Tax 3 22
Acceptable alternative: TAX 4001 Introduction to Federal Income Tax

Business Core Course Requirements:
BUL 4310 Legal Environment of Business 4
FIN 3403 Business Finance 4
GEB 3373 International Business 4
MAN 3025 Principles of Management 4
MAN 4504 Operations/Supply Chain Management 4
MAR 3023 Principles of Marketing 4
QMB 3250 Statistics for Business Decisions 4 28

Junior & Senior Electives (course level ≥ 3000) 10 60

Total BSAc Hours 120
## 2012 Bachelor of Science in Accounting Program Course Sequencing

<table>
<thead>
<tr>
<th>Semester 1—Fall</th>
<th>Minimum Tracking Requirements for UT1:</th>
<th>Minimum Tracking Requirements for UT2:</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECO 2023 Principles of Microeconomics (GE-S)</td>
<td>1. Maintain a minimum 3.0 Cumulative GPA.</td>
<td>1. Maintain a minimum 3.0 Cumulative GPA.</td>
</tr>
<tr>
<td>MAC 2233 Survey of Calculus 1 (GE-M)</td>
<td>2. Maintain a minimum 3.0 preprofessional GPA.</td>
<td>2. Maintain a minimum 3.0 preprofessional GPA.</td>
</tr>
<tr>
<td>English Course (GE-H, WR6)</td>
<td>3. Complete a total of two critical tracking courses.</td>
<td>3. Complete a total of four critical tracking courses.</td>
</tr>
<tr>
<td>HUM 2305 What is the Good Life (GE-H)</td>
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<td>4. Complete MAC 2233 or equivalent.</td>
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<tr>
<td>Elective</td>
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<thead>
<tr>
<th>Semester 2—Spring</th>
<th>Minimum Tracking Requirements for UT3:</th>
<th>Minimum Tracking Requirements for UT4:</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECO 2013 Principles of Macroeconomics (GE-S)</td>
<td>1. Maintain a minimum 3.0 Cumulative GPA.</td>
<td>1. Maintain a minimum 3.0 Cumulative GPA.</td>
</tr>
<tr>
<td>MAC 2234 Survey of Calculus 2 (GE-M)</td>
<td>2. Maintain a minimum 3.0 preprofessional GPA.</td>
<td>2. Maintain a minimum 3.0 preprofessional GPA.</td>
</tr>
<tr>
<td>GEB 3213 Prof. Business Writing (GE-C, WR6)</td>
<td>3. Complete all critical tracking courses.</td>
<td>3. Complete all critical tracking courses.</td>
</tr>
<tr>
<td>Physical Science (GE-P)</td>
<td>4. Earn a minimum grade of “B” in ACG 2021.</td>
<td>4. Earn a minimum grade of “B” in ACG 2071.</td>
</tr>
<tr>
<td>Elective</td>
<td></td>
<td>5. Complete all general education requirements,</td>
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<td>2</td>
<td></td>
<td>International/Diversity focus, Gordon Rule courses, and</td>
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<td>15</td>
<td></td>
<td>CLAST exam.</td>
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<thead>
<tr>
<th>Semester 3—Fall</th>
<th>Prerequisites:</th>
<th>Prerequisites:</th>
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</thead>
<tbody>
<tr>
<td>CGS 2531 Problem Solving Computer S/ware</td>
<td>ACG 2021—B, ACG 2071—B</td>
<td>ACG 2021</td>
</tr>
<tr>
<td>GEB 3218 Professional Speaking</td>
<td>ACG 2021</td>
<td>STA 2023</td>
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<tr>
<td>Humanities/International (GE-H, N, WR6)</td>
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<td>Elective</td>
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<tr>
<th>Semester 4—Spring</th>
<th>Prerequisites:</th>
<th>Prerequisites:</th>
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<tbody>
<tr>
<td>ACG 2071 Introduction to Managerial Accounting</td>
<td>ACG 3101—C, ACG 3401—C, QMB 3250, MAC 2234</td>
<td>ACG 3101—C, ACG 3401—C, FIN 3403, MAN 3025, MAR 3023</td>
</tr>
<tr>
<td>STA 2023 Introduction to Statistics</td>
<td>ACG 2021—B, ACG 2071—B</td>
<td>MAC 2234</td>
</tr>
<tr>
<td>Biological. Science (GE-B)</td>
<td>ACG 2021</td>
<td>ECO 2023</td>
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<tr>
<td>Social and Behavioral Science/Diversity (GE-S,D, WR-6)</td>
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<tr>
<td>Elective</td>
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<tr>
<th>Semester 5—Fall</th>
<th>Prerequisites:</th>
<th>Prerequisites:</th>
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<tbody>
<tr>
<td>ACG 3401 Business Processes &amp; Accounting Info. Systems</td>
<td>ACG 4111—C, ACG 4341—C</td>
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<tr>
<td>ACG 3101 Financial Accounting and Reporting 1</td>
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<tr>
<td>FIN 3403 Business Finance</td>
<td>ACG 2071—B, ACG 2071—B</td>
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<tr>
<td>QMB 3250 Statistics for Business Decisions</td>
<td>ACG 2021</td>
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<tr>
<td>Elective</td>
<td>STA 2023</td>
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<tr>
<th>Semester 6—Spring</th>
<th>Prerequisites:</th>
<th>Prerequisites:</th>
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</thead>
<tbody>
<tr>
<td>ACG 4341 Cost and Managerial Accounting</td>
<td>MAN 3025 Principles of Management</td>
<td>MAC 2234</td>
</tr>
<tr>
<td>MAN 3025 Principles of Management</td>
<td>MAR 3023 Principles of Marketing</td>
<td>ECO 2023</td>
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<tr>
<td>MAR 3023 Principles of Marketing</td>
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<thead>
<tr>
<th>Semester 7—Fall</th>
<th>Prerequisites:</th>
<th>Prerequisites:</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACG 5637 Auditing</td>
<td>ACG 4111—C, ACG 4341—C</td>
<td>ACG 4111—C, ACG 4341—C</td>
</tr>
<tr>
<td>Acceptable alternative: ACG 4632 Introduction to Auditing</td>
<td>ACG 4111—C, ACG 4341—C</td>
<td>ACG 4111—C, ACG 4341—C</td>
</tr>
<tr>
<td>TAX 5005 Federal Income Tax</td>
<td>ACG 4111—C</td>
<td>ACG 4111—C, ACG 4341—C</td>
</tr>
<tr>
<td>GEB 3373 International Business</td>
<td>MAR 3023</td>
<td>FIN 3403, MAN 3025, MAR 3023</td>
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<tr>
<td>Elective</td>
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<thead>
<tr>
<th>Semester 8—Spring</th>
<th>Prerequisites:</th>
<th></th>
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</thead>
<tbody>
<tr>
<td>BUL 4310 Legal Environment of Business</td>
<td>Completion of 5 business core courses</td>
<td></td>
</tr>
</tbody>
</table>
Undergraduate Accounting Course Descriptions

ACG 2021  Introduction to Financial Accounting

*Credits: 4; Prereq: Sophomore Standing.*

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

ACG 2071  Introduction to Managerial Accounting

*Credits: 4; Prereq: ACG 2021.*

Accounting for cost reporting and control. Reports, statements and analytical tools used by management.

ACG 3101  Financial Accounting and Reporting 1

*Credits: 4; Prereq: ACG 2021 and ACG 2071 both with grade of B or better.*

Covers the theoretical structure of financial accounting, required financial statements, revenue recognition, operating assets and current liabilities.

ACG 3401  Business Processes and Accounting Information System

*Credits: 4; Prereq: ACG 2021 and ACG 2071 both with grade of B or better.*

Examination of the accounting information systems in a business organization. Coverage extends over topics such as business processes, internal controls, and the fundamentals of accounting information systems analysis, design, implementation and control.

ACG 3802  Professional Speaker Series

*Credits: 1; Prereq: None. Open to all majors.*

Exposes students to technical topics and emerging issues in accounting, business, and in related professions such as law. The course also addresses career opportunities in the practice of public accounting, industry, financial services, government, and in business more generally.

ACG 4111  Financial Accounting and Reporting 2

*Credits: 4; Prereq: C grade or better in ACG 3101 and ACG 3401; FIN 3403.*

Continuation of ACG 3101 and includes coverage of accounting for investments, non-current liabilities and equities, accounting for income taxes, derivatives, accounting changes, statement of cash flows and earnings per share.

ACG 4341  Cost and Managerial Accounting

*Credits: 4; Prereq: C grade or better in ACG 3101 and ACG 3401; QMB 3250 and MAC 2234.*

Extends cost and managerial coverage beyond that covered in ACG 2071. Topics include quantitative cost estimation, standard costing, flexible budgets, inventory management, pricing decisions, balanced scorecard, costs of quality, capital budgeting, transfer pricing and performance evaluations.

ACG 4632  Introduction to Auditing

*Credits: 3; Prereq: minimum grade of “C” in both ACG 4111 and ACG 4341 and AC standing.*

Introduction to the basic concepts, principles and environment of financial statement auditing. The course will emphasize the audit decision-making process, researching audit standards, audit planning, evidence evaluation, audit reports, ethics and legal liability.
ACG 4931  Special Topics  
Credits: 1 to 3

ACG 4941  Supervised Accounting Internship  
Credits: 2 to 4; S/U Grade Only. Prereq: permission of accounting internship coordinator.  
Applied work in professional accounting. Requires several papers and reports. Advance approval is required.

ACG 4970  Honors Thesis  
Credits: 1; S/U Grade Only. Prereq: minimum 3.6 overall and a minimum 3.6 accounting GPA is needed to earn the magna cum laude distinction. Minimum 3.8 overall and a minimum 3.8 accounting GPA is needed to earn the summa cum laude distinction.  
The thesis must be submitted to the Fisher School no later than the published deadline and includes an abstract.

ACG 5637  Auditing 1  
Credits: 3; Prereq: minimum grade of “C” in both ACG 4111 and ACG 4341 and AC standing.  
Introduction to auditing and assurance services. Decision making process research and auditing standards and procedures with an emphasis upon ethics, legal liability, internal control, audit evidence, testing and an introduction to statistical sampling and EDP auditing.

TAX 4001  Introduction to Federal Income Tax  
Credits: 3; Prereq: minimum grade of “C” in both ACG 4111 and ACG 4341 and AC standing.  
This course provides an introduction to federal income taxation and is designed for students who pursue careers in accounting. It develops a basic understanding of the federal income tax laws relating to businesses and provides a framework for integrating income tax planning into the business decision-making process.

TAX 4930  Special Topics in Taxation  
Credits: 1 to 4; can be repeated with change in content up to 6 credits. Prereq: permission of school.  
Course provides an opportunity for in-depth study of topics not offered in other courses and of topics of special current significance.

TAX 5005  Federal Income Tax  
Credits: 3; Prereq: minimum grade of “C” in ACG 4111 and AC standing.  
Concepts and application for all types of taxpayers. Influence of taxation on economic decisions, basic statutory provisions relevant to determining taxable gross income, allowable deductions, tax computations, recognition or nonrecognition of gains or losses on property transactions, and characterization of gains and losses.
Undergraduate Drop Policies
Students are allowed (2) drops in their first sixty (60) credit hours completed at UF. These drops lapse if not used during the semester in which the student completes 60 semester hours. Thereafter, students are allowed (2) more drops beginning the term after the first 60 hours completed.

1. The two-drop policy applies to all drops taken at the University of Florida regardless of whether the student was in the Fisher School of Accounting at the time of the drop.

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 from all courses 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 Petitions 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).

Submitting a Drop Request Prior to the Published Deadline
1. Pick up a drop form from the Fisher School office (210 Gerson Hall) or download from http://warrington.ufl.edu/accounting/myfisher/forms.asp.

2. Complete the drop form and obtain the signature of the course instructor.

3. Return the signed form to the Fisher School for approval.

4. It is the responsibility of the student, not the Fisher School, to view your schedule on ISIS before the end of the drop deadline to confirm that the drop is reflected on your schedule.

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.
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 the accounting program for each of the following reasons:

1. The student earns two grades below “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 grade point average falls below 2.0 and remains there after one subsequent term of enrollment.

3. The student’s cumulative junior/senior grade point average falls below 2.0 and remains there after one subsequent term of enrollment.

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 remains there after one subsequent term of enrollment.

5. The student withdraws from the University three times after admission into the Fisher School of Accounting.

6. The student fails to complete a required junior/senior level accounting course for two consecutive semesters of enrollment.

7. 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).

8. Refer to the University undergraduate catalog (www.registrar.ufl.edu/catalog) for a discussion on grade point average computations.

Graduation
Application for Graduation
For undergraduate students nearing the time to earn their BSAc degree from the Fisher School, the following procedures apply:

1. Each student should plan to see an advisor in the semester prior to the term of planned graduation to confirm that all degree requirements will be met pending the successful completion of the remaining plan of study. Graduation checks cannot be done during the week of drop/add.

2. It is the student’s responsibility to apply for graduation on ISIS. The deadline for submitting applications is published in the Office of the University Registrar’s academic calendar (http://www.registrar.ufl.edu). Failure to submit a timely application may prevent graduation.
Minimum Requirements for Degree Certification

To graduate with a BSAc degree, a student must:

1. Have satisfactorily completed 120 semester hours of the prescribed coursework (see BSAc Curriculum on page 20). In addition:
   a.) The student’s last 30 hours of coursework must have been completed in residence at the University of Florida.
   b.) The waiving of any required course does not reduce the hours required for graduation.
   c.) Credit hours will not be given for repeated courses.
   d.) A minimum of sixty credit hours of course work must be at the 3000 level or above course level.
   e.) A minimum of sixty credit hours must be completed outside the Warrington College of Business and the Fisher School of Accounting.

2. Have a minimum 2.0 GPA\(^1\) on all University of Florida coursework.

3. Have a minimum 2.0 GPA\(^1\) on all junior/senior level University of Florida coursework (all courses taken after the student reaches 60 semester credit hours).

4. Have a minimum 2.0 GPA\(^1\) on all attempts of all required accounting courses numbered 3000 and above.
   a.) The student must have completed a minimum of 18 semester credit hours of junior/senior level accounting courses at the Fisher School of Accounting.

5. For purposes of computing the GPAs referred to above the following apply:
   a.) If a course is repeated after an initial grade of “C” (or better) [e.g., to achieve the “B” requirement for ACG 2021, the repeat grade and hours will not be computed in the University of Florida grade point average].
   b.) Except for (a) above, all attempts of all courses are included in the computation. This means that a repeated course is included as many times as grades for it were recorded.

6. Refer to the University’s undergraduate catalog (www.registrar.ufl.edu/catalog) for a general discussion on grade point average computations.

\(^1\)Minimum GPA requirements are not rounded
Honors and High Honors

Graduating with Honors

Outstanding performance is recognized by the designation of *cum laude*, *magna cum laude* and *summa cum laude*. The requirements for such honors are as follows:

- **Cum laude** – Minimum 3.2 GPA in all attempts of major course work. In addition, the student must earn a minimum 3.2 GPA in all attempts of junior/senior level course work.

- **Magna cum laude** – Minimum 3.6 GPA in all attempts of major course work. In addition, the student must earn a minimum 3.6 GPA in all attempts of junior/senior level course work.

- **Summa cum laude** – Minimum 3.8 GPA in all attempts of major coursework. In addition, the student must earn a minimum 3.8 GPA in all attempts of junior/senior level course work.

- Only course work taken at UF will be included in these computations. Major course work shall include the six required accounting courses. Junior/senior level course work shall include all course work in excess of 60 semester hours.

The minimum GPA calculations for all honors requirements above are based upon its truncated value after one decimal place. For example, a 3.199 GPA would be truncated to a 3.1 GPA. Computations are not rounded.

To receive *magna cum laude* or *summa cum laude* recognition, the student must register for and complete ACG 4970, Honors Thesis, under the supervision of the Fisher School. The thesis must be accompanied by an abstract. These are available at the Fisher School of Accounting. Post-baccalaureate students are not eligible to receive honors recognition.

Dean’s List

Students will appear on the college’s Dean’s List if they meet a minimum GPA of 3.5 based on a minimum of 14 semester hours. S-U option courses are not counted in the GPA calculation for dean’s list. Grades of “I” or “N” also cannot be calculated. Each student so honored will receive the Dean’s List certificate.

President’s Honor Roll

Students will appear on the President’s Honor Roll if they achieve a perfect 4.0 GPA with at least 15 hours of graded academic course work (no S-U) in the fall or spring semester. Each student so honored will receive the President’s Honor Roll certificate.
The 3/2 Program

BSAc and MAcc Degrees Awarded Concurrently

The 3/2 Program is the Fisher School of Accounting’s premier professional program. It is an integrated, five-year, 150-hour program which leads to the joint awarding of a Bachelor of Science in Accounting (BSAc) degree and a Master of Accounting (MAcc) degree. Students in this program are able to design an individualized plan of study including courses in the areas of financial accounting, auditing, taxation, and cost and managerial accounting.

This program is designed for the students who desire a professional accounting career. Completion of this program will fulfill the State of Florida’s requirements to take the Uniform Certified Public Accountant Examination and practicing as a CPA in Florida. Call the Florida Board of Accountancy at (850) 487-1395 or visit their web site at http://www.myfloridalicense.com/dbpr/cpa/index.html if you have any questions regarding your eligibility to take the CPA Exam in Florida. For information regarding eligibility to sit for the CPA exam for all 50 states, visit http://www.nasba.org/exams/cpaeexam.

Since students in the 3/2 program have a graduate classification, students receiving undergraduate scholarships or Pell grants typically lose eligibility for their funding. Students encountering this problem should consult with an academic advisor and consider entering the MAcc program after earning their BSAc degree.

Admission Requirements for the 3/2 (MAcc/BSAc) Program

Submitting an Application

Students seeking admission to the 3/2 Program submit a graduate application through the University of Florida’s Admissions Office. Graduate applications should be completed during the student’s second semester of their junior year. Prospective graduate students should plan on taking the Graduate Management Admission Test (GMAT) during this time. Graduate applications will not be processed without a test score. Online applications and required forms are available through the FSOA web site at http://warrington.ufl.edu/accounting.

Minimum Standards for Entry to the 3/2 Program Applicant Pool

The minimum standards that must be met (Note: rounding is not permitted to attain any of the following minimum GPA requirements.) before a student will be considered for admission into the 3/2 (MAcc) Program are the following:

1. Completion of, or in the process of completing, at least 80 semester hours of coursework.
2. GPA\(^1\) of at least 3.0 calculated on all courses taken after the student reaches 60 credit hours.
3. The timing of the student’s application must meet one of the following patterns:
### 3/2 PROGRAM Timing of Application

<table>
<thead>
<tr>
<th>Completed</th>
<th>In process in the semester prior to admission</th>
<th>Application for admission for the following semester accepted?</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACG 3401</td>
<td>ACG 4111</td>
<td>YES (recommended)</td>
</tr>
<tr>
<td>ACG 3101</td>
<td>ACG 4341</td>
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</tr>
<tr>
<td>ACG 3401</td>
<td>ACG 3101</td>
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<td>ACG 4341</td>
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</tr>
<tr>
<td>ACG 3401</td>
<td>ACG 3101</td>
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<td>ACG 4341</td>
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<tr>
<td>ACG 3401</td>
<td>ACG 3101</td>
<td>YES (acceptable)</td>
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<tr>
<td>ACG 4111</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACG 3401</td>
<td>ACG 3101</td>
<td>YES (not recommended)</td>
</tr>
<tr>
<td>ACG 4111</td>
<td>ACG 4341</td>
<td></td>
</tr>
<tr>
<td>ACG 3401</td>
<td>ACG 3101</td>
<td>YES (not recommended)</td>
</tr>
<tr>
<td>TAX5005</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Any other possible combination not listed NO

4. A minimum GPA\(^1\) of 2.8 in all accounting courses completed at UF (≥3000 level) in semesters prior to graduate admission. Once a student has earned a “C” grade in these courses, repeats of the same course will not be computed in the students accounting GPA if the repeat grade is higher than a “D”.

5. A total score (for verbal and quantitative sections) of 500 or more and a minimum 4 out of 6 on the essay on the GMAT exam.

\(^1\)Minimum GPA requirements are not rounded

**Policies Relating to 3/2 Program Admission**

The above represent minimum standards for eligibility. Meeting the minimum standards does not guarantee admission into the 3/2 MAcc program. Admission is selective.
Policies and Procedures Relating to Newly Admitted 3/2 Graduate Students

Subscribe to the FSOA Mail List:
The primary means by which the school will communicate announcements, events, changes in course offering, or other important information is via e-mail. Students who are admitted to the School should log onto http://warrington.ufl.edu/accounting/myfisher and subscribe to the FSOA mail list to ensure that they receive notices from the School in a timely manner. Weekly announcements are distributed by email. An archive of past announcements will be maintained for a short period on the School’s website at http://warrington.ufl.edu/accounting/docs/fsoa_AnnouncementsArchive.pdf.

Majors, Minors, and Dual Degrees:
Students may choose to minor in programs offered by the colleges other than the Warrington College of Business (with the exception of graduate minors). Students may not double major or enter any dual undergraduate degree program.

Graduate accounting students are encouraged to complete a graduate minor in Decision Information Sciences. The graduate DIS minor is jointly offered by the Fisher School of Accounting and the department of Decision and Information Sciences. The minor requires the selection of specific graduate auditing courses and the completion of ten credits of coursework in Information Sciences. Four of these hours fulfill the approved elective requirement of the MAcc program. With proper planning, the minor in DIS and the MAcc degree can be earned within the 150 credit hours required. For additional details visit http://warrington.ufl.edu/accounting/myfisher.

Grade Point Average Computation
Once admitted to the 3/2 Program the student’s GPA is based only on those courses completed as a graduate student.

Computer Requirement
All University of Florida students are expected to own a computer. Minimum and recommended computer standards can be found at http://warrington.ufl.edu/itsp/techservices/students.asp.

Student Academic Support System (SASS)
It is the student’s responsibility to be aware of their academic requirements. Students are encouraged to log onto http://www.isis.ufl.edu each semester to view their degree audit. This audit lists all degree requirements for their particular program and indicates whether the student has met each requirement. Students should pay close attention to these audits and should, at a minimum, seek assistance from the appropriate advisor in the 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.
Academic Advising
The Associate Director is 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.

Accounting and Business Core Courses from Other Institutions
1. Once a student has been admitted into the Fisher School of Accounting, he/she may not take any additional accounting or business core coursework at other institutions.
2. Accounting courses taken at other institutions are not substitutable for the junior/senior level or graduate accounting courses required for the BSAC and MAcc degrees.

Mailboxes
All Master of Accounting students have a mailbox located inside the Student Commons Room (GER 114A). It is the student’s responsibility to check the mailbox at least once a week for correspondence from the Fisher School of Accounting.

Petition to Waive School Policies
Any request to waive the policies of the School requires submission of a petition form to the Associate Director. The forms may be obtained from the school office (GER 210) or may be downloaded at http://warrington.ufl.edu/accounting/myfisher/forms.asp. 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, he or she should request that the denied 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 Dean of Students Office (202 Peabody Hall).

Graduate Registration
Registration
Students register for courses through the ISIS portal located at http://www.isis.ufl.edu. ISIS provides students with information regarding the registration process, the University Schedule of Courses, the academic calendar, and class meeting times. Students are forewarned to exercise caution in registering for modular courses. To facilitate the modular format, ISIS will not prevent students from enrolling in two, or more, courses that meet at the same time. Students are responsible for ensuring that course conflicts do not exist. Because electronic platform courses (the undergraduate business core) may be viewed online, these courses may conflict with other courses.
Module Courses
Modular courses are courses that meet for one half of the semester. The fall semester is divided into two modules with module one meeting the first half of the semester and module two meeting the second half of the term. Similarly, the spring semester is divided into module three and module four. All courses in the graduate program (except ACG5637, TAX5005, and ENC5236) follow the modular format. The University Schedule of Courses does not provide module course offerings. This information can be viewed by visiting MyFisher at http://warrington.ufl.edu/accounting/myfisher.

Minimum and Maximum Loads
1. Twelve hours is considered an average course load.
2. The maximum load per term is eighteen credits. Students may exceed this maximum only with the permission of the Associate Director.

Registration for Independent Study
This course is restricted to graduate students who are currently meeting all GPA requirements for graduation, and who have obtained approval for registration from both the supervising faculty member and the Associate Director. It is not available to graduate students attempting to restore GPA deficits.

Registration at Other Institutions or for Correspondence Courses
1. Courses may not be taken by correspondence.
2. Required courses (in accounting and supporting fields) may not be taken outside of the University of Florida. No exceptions to this policy are permitted.
3. Registration for any other courses requires the approval of the Associate Director.

S/U Grade Option
Courses taken for MAcc degree credit may not be taken using the S/U grade option.

Registration for Supervised Accounting Internship ACG 4941
Students are encouraged to complete an accounting internship. The School has developed a list of best practices (page 73) that students should read before they interview for an internship. To be meaningful, it is recommended that the internship be taken after having completed Tax and Auditing. Although internships are encouraged, not all students need to register for Internship credit. It is recommended that students meet with an advisor to assess whether the credit hours are needed.

Students may register for two to four credits of accounting internship. The Internship course may be repeated for a cumulative total of five credit hours.
At a minimum, students must meet the following criteria to be eligible to register for accounting internship credit:

1. Completed ACG 4111 and ACG 4341.
2. Complete the enrollment form and have it approved by the internship coordinator. This form can be downloaded at http://warrington.ufl.edu/accounting/myfisher/forms.asp.
3. Prior to starting the internship, bring the completed form to 210 GER for registration.

Please note: Registration in this class must be done during advanced or regular registration in order to avoid late registration fees.

Approved Elective
The 3/2 program requires the completion of 4 credits of approved elective modules. The electives are designed to enhance the student’s graduate plan of study by allowing him/her to further explore an academic area of interest relating to his/her career goals. Each semester, the school will post on its website a list of graduate courses that are available for the forthcoming semester that will satisfy the approved elective requirements. For courses not listed, students may submit a petition to the Fisher School requesting its approval. The petition should clearly state how the proposed course will enhance the student’s program of graduate studies.

All of the following procedures apply when selecting an approved elective:

1. The elective must be taken as a 7AC (graduate classification).
2. The course must be at least a 5000 level course.
3. The course may not be an introductory course (i.e., it must have a junior/senior level prerequisite from the same discipline which the student has successfully completed).
4. The course may not be an accounting course.
5. The course may not, in substance, be duplicative of a course the student has already completed.

The Finance Requirement
Students are required to complete a minimum two credit graduate approved finance module. Courses that satisfy this requirement are published with the listing of approved electives on the School’s website. The finance requirement is separate from the approved elective requirement. However, upon completing the finance requirement, if a student completes additional graduate finance modules, these may be used to help fulfill the approved elective requirement.

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 during the first few days of the semester. Every effort should be made to complete registration well in advance of drop/add. Students who were unable to register for an accounting course required to remain on track because of circumstances beyond his/her control should go to 210 GER for assistance. Students simply seeking to change the section of a course they already have must use ISIS to adjust his/her schedule.
### 3/2 Program Curriculum

#### 2012 3/2 Program—BSAc & MAcc Concurrent Degrees

**Freshman & Sophomore Requirements** (Requires the completion of general education, critical tracking, all communications courses, and 2 English courses.)

<table>
<thead>
<tr>
<th>Course Description</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACG 3401 Business Processes &amp; Accounting Information Systems</td>
<td>4</td>
</tr>
<tr>
<td>ACG 3101 Financial Accounting and Reporting 1</td>
<td>4</td>
</tr>
<tr>
<td>ACG 4111 Financial Accounting and Reporting 2</td>
<td>4</td>
</tr>
<tr>
<td>ACG 4341 Cost and Managerial Accounting</td>
<td>4</td>
</tr>
<tr>
<td>ACG 5637 Auditing</td>
<td>3</td>
</tr>
<tr>
<td>TAX 5005 Federal Income Tax</td>
<td>3</td>
</tr>
</tbody>
</table>

#### Accounting Major Course Requirements:

<table>
<thead>
<tr>
<th>Course Description</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACG 5226 Mergers and Acquisitions &amp; Consolidated Statements</td>
<td>2</td>
</tr>
<tr>
<td>ACG 5815 Accounting Institutions &amp; Professional Literature</td>
<td>2</td>
</tr>
<tr>
<td>TAX 5065 Tax Professional Research</td>
<td>2</td>
</tr>
</tbody>
</table>

#### Business Core Course Requirements:

<table>
<thead>
<tr>
<th>Course Description</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUL 4310 Legal Environment of Business</td>
<td>4</td>
</tr>
<tr>
<td>FIN 3403 Business Finance</td>
<td>4</td>
</tr>
<tr>
<td>GEB 3373 International Business</td>
<td>4</td>
</tr>
<tr>
<td>MAN 3025 Principles of Management</td>
<td>4</td>
</tr>
<tr>
<td>MAN 4504 Operations/Supply Chain Management</td>
<td>4</td>
</tr>
<tr>
<td>MAR 3023 Principles of Marketing</td>
<td>4</td>
</tr>
<tr>
<td>QMB 3250 Statistics for Business Decisions</td>
<td>4</td>
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</tbody>
</table>

#### Junior-Senior Electives

<table>
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<th>Credits</th>
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#### Required Graduate Accounting:

<table>
<thead>
<tr>
<th>Course Description</th>
<th>Credits</th>
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<tbody>
<tr>
<td>ACG 5505 Financial Rep. for Govt. &amp; Not-for-Profit Organizations</td>
<td>2</td>
</tr>
<tr>
<td>ACG 6136 Accounting Concepts and Financial Reports</td>
<td>2</td>
</tr>
<tr>
<td>ACG 6207 Accounting Issues in Financial Risk Management</td>
<td>2</td>
</tr>
<tr>
<td>ACG 6255 International Accounting Issues</td>
<td>2</td>
</tr>
<tr>
<td>ACG 6387 Strategic Costing</td>
<td>2</td>
</tr>
<tr>
<td>ACG 6635 Issues in Audit Practice</td>
<td>2</td>
</tr>
<tr>
<td>ACG 6657 Auditing and Corporate Governance</td>
<td>2</td>
</tr>
<tr>
<td>ACG 6695 Computer Assurance and Control</td>
<td>2</td>
</tr>
<tr>
<td>ACG 6888 Foundations of Measurement</td>
<td>2</td>
</tr>
<tr>
<td>TAX 6015 Taxation of Business Entities I</td>
<td>2</td>
</tr>
<tr>
<td>TAX 6016 Taxation of Business Entities II</td>
<td>2</td>
</tr>
<tr>
<td>TAX 6017 Taxation of Business Entities III</td>
<td>2</td>
</tr>
<tr>
<td>TAX 6526 Advanced International Taxation</td>
<td>2</td>
</tr>
<tr>
<td>TAX 6726 Executive Tax Planning</td>
<td>2</td>
</tr>
<tr>
<td>TAX 6877 Multijurisdictional Taxation</td>
<td>2</td>
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</table>

#### Plus: Six Courses from the Following:

<table>
<thead>
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<th>Course Description</th>
<th>Credits</th>
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<tbody>
<tr>
<td>ACG 5506 Accounting Concepts and Financial Reports</td>
<td>2</td>
</tr>
<tr>
<td>ACG 6208 Accounting Issues in Financial Risk Management</td>
<td>2</td>
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<tr>
<td>ACG 6255 International Accounting Issues</td>
<td>2</td>
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<tr>
<td>ACG 6387 Strategic Costing</td>
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<tr>
<td>ACG 6635 Issues in Audit Practice</td>
<td>2</td>
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<tr>
<td>ACG 6657 Auditing and Corporate Governance</td>
<td>2</td>
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<tr>
<td>ACG 6695 Computer Assurance and Control</td>
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<td>ACG 6888 Foundations of Measurement</td>
<td>2</td>
</tr>
<tr>
<td>TAX 6015 Taxation of Business Entities I</td>
<td>2</td>
</tr>
<tr>
<td>TAX 6016 Taxation of Business Entities II</td>
<td>2</td>
</tr>
<tr>
<td>TAX 6017 Taxation of Business Entities III</td>
<td>2</td>
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<tr>
<td>TAX 6526 Advanced International Taxation</td>
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<td>TAX 6726 Executive Tax Planning</td>
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<tr>
<td>TAX 6877 Multijurisdictional Taxation</td>
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#### Graduate Business Core Course Requirements:

<table>
<thead>
<tr>
<th>Course Description</th>
<th>Credits</th>
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<tbody>
<tr>
<td>BUL 5832 Commercial Law for Accountants</td>
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<tr>
<td>ENC 5236 Advanced Business Writing for Accounting</td>
<td>4</td>
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<tr>
<td>FIN 6xxx Graduate Finance Module (or FIN 5439)</td>
<td>2</td>
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<tr>
<td>MAN 5246 Organizational Behavior</td>
<td>2</td>
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<tr>
<td>MAN 6724 Strategic Management</td>
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#### Approved Graduate Business Electives:

<table>
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**Total 3/2 Program Hours**

<table>
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<tr>
<th>Credits</th>
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<tr>
<td>150</td>
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### 3/2 Program 2012 Course Sequencing - Years 3-5

<table>
<thead>
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<th>Semester 5—Fall</th>
<th>Prerequisites:</th>
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<tbody>
<tr>
<td>ACG 3101 Financial Accounting and Reporting 1 4</td>
<td>ACG 2021 – B, ACG 2071 – B</td>
</tr>
<tr>
<td>FIN 3403 Business Finance 4</td>
<td>ACG 2021</td>
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<td>QMB 3250 Statistics for Business Decisions 4</td>
<td>STA 2023</td>
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<thead>
<tr>
<th>Semester 6—Spring</th>
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<tr>
<td>ACG 4111 Financial Accounting and Reporting 2 4</td>
<td>ACG 3101 – C, ACG 3401 – C, FIN 3403</td>
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<td>ACG 4341 Cost and Managerial Accounting 4</td>
<td>ACG 3101 – C, ACG 3401 – C, QMB 3250, MAC 2234</td>
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<tr>
<td>MAN 3025 Principles of Management 4</td>
<td>ECO 2023</td>
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<tr>
<td>Elective &gt; 3000 4</td>
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<table>
<thead>
<tr>
<th>Semester 7—Summer (complete GMAT &amp; apply for admission to 3/2)</th>
<th>Prerequisites:</th>
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<tbody>
<tr>
<td>BUL 4310 Legal Environment of Business 4</td>
<td>ECO 2023 or ECO 2013</td>
</tr>
<tr>
<td>MAR 3023 Principles of Marketing 4</td>
<td></td>
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<tr>
<td>Elective &gt; 3000 2</td>
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<tr>
<td>ACG 5637 Auditing 4</td>
<td>ACG 4111 – C, ACG 3401 – C, 7AC Standing</td>
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<tr>
<td>TAX 5005 Federal Income Tax 4</td>
<td>ACG 4111 – C, 7AC Standing</td>
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<tr>
<td>GEB 3373 International Business 4</td>
<td>FIN 3403, MAN 3025, MAR 3023</td>
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<tr>
<td>MAN 4504 Operations/Supply Chain Management 4</td>
<td>Completion of 5 business core courses</td>
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<th>Semester 9—Spring</th>
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<tr>
<td>ACG 5226 Mergers, Acq. &amp; Consolidated Statements 2</td>
<td>ACG 4111 – C, 7AC Standing</td>
</tr>
<tr>
<td>ACG 5815 Accounting Institutions &amp; Pro. Literature 2</td>
<td>ACG 4111 – C, 7AC Standing</td>
</tr>
<tr>
<td>TAX 5065 Tax Professional Research 2</td>
<td>TAX 5005 – C, 7AC Standing</td>
</tr>
<tr>
<td>Approved Graduate Business Elective 2</td>
<td>Depends on Course Selection, 7AC Standing</td>
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<tr>
<td>ENC 5236 Advanced Business Writing for Accounting 4</td>
<td>Two Completed English Courses</td>
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<th>Semester 10—Fall</th>
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<td>ACG or TAX 6XXX 2</td>
<td>Depends on Course Selection, 7AC Standing</td>
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<tr>
<td>ACG or TAX 6XXX 2</td>
<td>Depends on Course Selection, 7AC Standing</td>
</tr>
<tr>
<td>ACG or TAX 6XXX 2</td>
<td>Depends on Course Selection, 7AC Standing</td>
</tr>
<tr>
<td>MAN 5246 Organizational Behavior 2</td>
<td>MAN 3025, 7AC Standing</td>
</tr>
<tr>
<td>BUL 5832 Commercial Law for Accountants 2</td>
<td>BUL 4310, 7AC Standing</td>
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<tr>
<td>Approved Graduate Business Elective 2</td>
<td>Depends on Course Selection, 7AC Standing</td>
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<thead>
<tr>
<th>Semester 11—Spring</th>
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<td>Depends on Course Selection, 7AC Standing</td>
</tr>
<tr>
<td>ACG or TAX 6XXX 2</td>
<td>Depends on Course Selection, 7AC Standing</td>
</tr>
<tr>
<td>ACG or TAX 6XXX 2</td>
<td>Depends on Course Selection, 7AC Standing</td>
</tr>
<tr>
<td>FIN 6xxx Graduate Finance Module 2</td>
<td>Depends on Course Selection, 7AC Standing</td>
</tr>
<tr>
<td>MAN 6724 Strategic Management 2</td>
<td>MAN 5246 – C, 7AC Standing</td>
</tr>
<tr>
<td></td>
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</tbody>
</table>
Graduate Curriculum Accounting Core Course Descriptions

ACG 5226  Mergers and Acquisitions and Consolidated Statements.
Credits: 2; Prereq: ACG 4111; 7AC standing.
Reporting of business combinations, equity method of accounting for investments in stocks, and issues concerning consolidated financial statements.

ACG 5505  Financial Reporting for Governmental and Not-for-Profit Organizations.
Credits: 2; Prereq: ACG 4111; 7AC standing.
Reporting by state and local governmental organizations and not-for-profit entities.

ACG 5637  Auditing I.
Credits: 3; Prereq: “C” grade or better in ACG 4111 and in ACG 4341. ‘AC’ standing
Introduction to auditing and assurance services. Decision-making process, research, and auditing standards and procedures, with emphasis on ethics, legal liability, internal control, audit evidence, testing, and introduction to statistical sampling and EDP auditing.

ACG 5815  Accounting Institutions and Professional Literature.
Credits: 2; Prereq: ACG 4111, ACG 5637; 7AC standing.
Private and public sector accounting institutions and their respective professional literature. Research techniques for addressing accounting issues emphasized through case assignments.

Credits: 2; Prereq: ACG 5815; 7AC standing.
Theoretical frameworks essential to explore structure, features, and limitations of accounting and financial reporting.

Credits: 2; Prereq: ACG 5815, ACG 5226; 7AC standing.
Overview of risk management, financial instruments used in risk management, and related accounting issues and practices.

ACG 6255  International Accounting Issues.
Credits: 2; Prereq: ACG 5815, ACG 5226; 7AC standing.
Overview of international accounting and financial reporting practices in foreign jurisdictions and comparisons of financial reporting requirements between United States and selected foreign countries.

ACG 6387  Strategic Costing.
Credits: 2; Prereq: ACG 5075 or ACG 4352C; Graduate standing.
Strategic view of design and use of an organization’s internal accounting system.

ACG 6635  Issues in Audit Practice.
Credits: 2; Prereq: ACG 5815, ACG 5226; 7AC standing.
In-depth discussion of fundamental concepts underlying audit practice, including introduction to current topics in auditing, advanced audit methods, and trends in auditing practice.

ACG 6657  Auditing and Corporate Governance.
Credits: 2; Prereq: ACG 5226, ACG 5815; 7AC standing.
Concepts of corporate governance including regulation and practice. Overview of corporate governance mechanisms and introduction to economic foundation for auditing; linkages among governance, risk management and assurance; and essential attributes of auditing such as independence.

ACG 6695  Computer Assurance and Control.
Credits: 2; Prereq: ACG 5637; 7AC standing.
Concepts of risk, control, and assurance in environments with advanced information technology. Technology based audit tools and techniques.
ACG 6888  Foundations of Measurement.
Credits: 2; Prereq: graduate standing.
Foundations of measurement: whether measure exists, uniqueness properties if it does exist, and implementation issues. Measures of income, of value, of preference, and of risk.

ACG 6905  Individual Work in Accounting.
Credits: 1-4; max: 7; Prereq: approval of graduate coordinator.
Reading and research in areas of accounting.

ACG 6935  Special Topics in Accounting.
Credits: 1-4; max: 8; Prereq: consent of associate director.

ACG 6940  Supervised Teaching.
Credits: 1-5; max: 5; S/U.

TAX 5005  Introduction to Federal Income Taxation.
Credits: 3; Prereq: "C" grade or better in ACG 4111. 'AC' standing
Concepts and applications for all types of taxpayers. Influence of taxation on economic decisions, basic statutory provisions relevant to determining taxable gross income, allowable deductions, tax computations, recognition or nonrecognition of gains and losses on property transactions, and characterization of gains and losses.

TAX 5065  Tax Professional Research.
Credits: 2; Prereq: TAX 5005; 7AC standing.
Use of professional tax literature and technology for problem solving. Case-based to provide experience in dealing with unstructured situations encountered in professional tax practice. Both problem identification and resolution emphasized.

TAX 6015  Taxation of Business Entities I.
Credits: 2; Prereq: TAX 5065; 7AC standing.
First of three-course sequence examining taxation of corporations, S corporations, partnerships, and other business entities. Emphasizes tax planning and comparisons of taxation across entity forms, in addition to basic taxation of business entities.

TAX 6016  Taxation of Business Entities II.
Credits: 2; Prereq: TAX 6015; 7AC standing.
Continuation of TAX 6015.

TAX 6017  Taxation of Business Entities III.
Credits: 2; Prereq: TAX 6016; 7AC standing.
Continuation of TAX 6016.

TAX 6526  Advanced International Taxation.
Credits: 2; Prereq: TAX 5065; 7AC standing.
Expansion of introduction to international tax, addressing more complex concepts encountered by U.S. multinationals operating abroad. U.S. taxation of foreign persons with U.S. activities included.

TAX 6726  Executive Tax Planning.
Credits: 2; Prereq: TAX 5065; 7AC standing.
Unique economic and tax planning scenarios faced by highly compensated executives throughout their working lives and as they face retirement and death.

TAX 6877  Multijurisdictional Taxation.
Credits: 2; Prereq: TAX 5065; 7AC standing.
Tax issues involved when business enterprises operate in multiple taxing jurisdictions. Principles of both multi-state and international income taxation (and their overlap).
3/2 Program Drop Policies
Students in the 3/2 program will be allowed two drops once enrolled in the 3/2 program. The number of drops available is reduced to one if a student has taken two drops after having completed 60 semester credit hours at the University of Florida (prior to entering the 3/2 program).

1. The policy is intended to cover legitimate causes. They are not free drops and students should exercise judgment in using the drop allowance.

2. All drops become part of the student’s official record with the School and will be recorded on the student’s official transcript (“W”).

3. Withdrawal in any term (Fall, Spring or Summer) is counted as one drop for the purpose of applying the two-drop policy.

4. All other drop requests must be acted upon by the Associate Director as advised by the Petitions 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.

5. 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).

Submitting a Drop Request Prior to the Published Deadline
1. Pick up a drop form from the Fisher School office (210 Gerson Hall) or download from http://warrington.ufl.edu/accounting/myfisher/forms.asp.

2. Complete the drop form and obtain the signature of the course instructor.

3. Return the signed form to the Fisher School for approval.

4. It is the responsibility of the student, not the Fisher School, to view your schedule on ISIS before the end of the drop deadline to confirm that the drop is reflected on your schedule.

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 drop/add petitions must be presented to the University of Florida Committee on Student Petitions. Such petitions should be presented to the Office of the Registrar (222 Criser Hall) for referral to that Committee.
Unsatisfactory Performance

Students who do not make satisfactory academic progress will be excluded from the graduate accounting program. In addition to Graduate School policies concerning unsatisfactory performance, the School will exclude students from the accounting program for each of the following reasons:

1. The student earns two grades below “B” in accounting courses numbered 5000 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 accounting grade point average, calculated on all attempts of all accounting courses (taken as a graduate student), falls below 3.0 and remains there after one subsequent term of enrollment.

3. The student’s graduate accounting grade point average, calculated on all attempts of all required graduate accounting courses numbered 5000 and above (taken as a graduate student), falls below 3.0 and remains there after one subsequent term of enrollment.

4. The student’s graduate grade point average (for all graduate courses taken as a graduate student) falls below a 3.0 and remains there after one subsequent term of enrollment.

5. The student’s cumulative grade point average (for all courses taken as a graduate student) falls below 3.0 and then remains there after one subsequent term of enrollment.

6. The student withdraws from the University three times after admission into the Fisher School of Accounting.

7. The student fails to complete a required accounting course for two consecutive semesters of enrollment.

8. 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).

9. Refer to the University undergraduate catalog (www.registrar.ufl.edu/catalog) for a discussion on grade point average computations.

Graduation

Application for Graduation

1. Each student should plan to see an advisor in the term prior to the semester of planned graduation to confirm that all degree requirements will be met pending the successful completion of the remaining plan of study. Graduation checks cannot be done during the week of drop/add.
2. It is the student’s responsibility to apply for graduation on ISIS and be sure to apply for both degrees. The deadline for submitting applications is published in the Office of the University Registrar’s academic calendar (http://www.registrar.ufl.edu). Failure to submit a timely application may prevent graduation.

3. **Final term registration:** During the term the final examination is given and during the term the degree is awarded, a student must be registered for at least 3 credits in fall or spring and 2 credits in summer.

### Minimum Requirements for Degree Certification

To graduate with a BSAc and MAcc degrees, a student must:

1. Have satisfactorily completed 150 semester hours of the prescribed coursework (see 3/2 Program Curriculum on page 34). The following minimum hours must have been met **while classified as a graduate student (7AC)** in order to be awarded the MAcc degree.

   a.) A minimum of 34 total semester hours of coursework

      1. Junior/senior level accounting courses do **not** count in these hours.
      2. Freshman/sophomore courses do **not** count in these hours.
      3. Courses in which the student earned a grade **less** than “C” do not count in these hours.

   b.) A minimum of 28 hours of graduate level coursework.

   c.) A minimum of 18 hours of graduate level accounting coursework.

2. In addition, the student must maintain a 3.0 GPA\(^1\) calculated for each of the following categories:

   a.) All courses completed as a graduate student.

   b.) All graduate courses (numbered 5000 and above) completed as a graduate student.

   c.) All accounting courses (numbered 3000 and above) completed as a graduate student.

   d.) All graduate accounting courses (numbered 5000 and above) completed as a graduate student.

3. For purposes of computing the GPAs\(^1\) referred to above the following apply:

   a.) If a course is repeated after an initial grade of “C” or better (for courses below 5000 level) or “B” or better (for courses above 4000 level) was earned in the course then the repeat grade and hours will not be included in the University of Florida grade point average.

   b.) Except for (a) above, all attempts of all courses are included in the computation. This means that a repeated course is included as many times as grades for it were recorded.

\(^1\)Minimum GPA requirements are not rounded
Honors and High Honors

Graduating with Honors

Outstanding performance is recognized by the designation of *cum laude*, *magna cum laude* and *summa cum laude*. The requirements for such honors are as follows:

- **Cum laude** – Minimum 3.2 GPA in all attempts of major course work. In addition, the student must earn a minimum 3.2 GPA in all attempts of junior/senior level course work.

- **Magna cum laude** – Minimum 3.6 GPA in all attempts of major course work. In addition, the student must earn a minimum 3.6 GPA in all attempts of junior/senior level course work.

- **Summa cum laude** – Minimum 3.8 GPA in all attempts of major coursework. In addition, the student must earn a minimum 3.8 GPA in all attempts of junior/senior level course work.

- Only course work taken at UF will be included in these computations. Major course work shall include the six required accounting courses. Junior/senior level course work shall include all course work in excess of 60 semester hours.

The minimum GPA calculations for all honors requirements above are based upon its truncated value after one decimal place. For example, a 3.199 GPA would be truncated to a 3.1 GPA. Computations are not rounded.

To receive *magna cum laude* or *summa cum laude* recognition, the student must submit a thesis. The thesis must be accompanied by an abstract. The thesis requirement may be fulfilled by submitting a paper completed in a graduate level accounting course.
The MAcc Program After Completion of the BSAc

The MAcc program (after completion of the BSAc) is designed primarily for students who have completed their undergraduate work at another institution and now want to attend the Fisher School of Accounting for their graduate work. University of Florida students who want to earn their MAcc degree should plan on entering the 3/2 program. Students interested in the JD/MAcc joint degree program should see page 60.

Admission Requirements for the MAcc Program

Submitting an Application

Online applications and required forms are available through the FSOA web site at http://warrington.ufl.edu/accounting/academics/macc.

Minimum Standards for Entry to the MAcc Program Applicant Pool

The minimum standards which must be met before a student will be considered for admission into the graduate program are the following:

1. GPA\(^1\) of at least 3.0 calculated on all junior/senior level coursework (courses taken after the student reaches 60 hours).

2. A GPA\(^1\) of at least 3.0 for all accounting courses numbered 3000 and above
   a.) Students without an undergraduate degree in accounting must have, at a minimum, completed the equivalent of ACG 3101, ACG 3401, ACG 4111, and ACG 4341 to be considered for admission (but if admitted, the student must still satisfy all unmet preparatory course requirements listed on page 48 prior to earning the MAcc degree).
   b.) Once a student has earned a “C” grade in any accounting course, repeat attempts for the same course will not be computed in the student’s accounting GPA, if the repeat grade is higher than a “C”.

3. A total score (for verbal and quantitative sections) of 550 or more and a minimum 4 out of 6 on the essay on the GMAT exam.

4. Foreign students who are not exempt under university guidelines must complete the TOEFL (Test of English as a Foreign Language). The minimum required score depends upon the version of the exam that is completed.

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<th>Exam Format</th>
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<th>Sect. 1 (Listening)</th>
<th>Sect. 2 (Writing)</th>
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<td>86</td>
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<td>17</td>
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</tbody>
</table>

5. Submit 3 letters of recommendation attesting to the applicant’s likelihood of success in graduate studies.

\(^1\)Minimum GPA requirements are not rounded
Policies Relating to MAcc Program Admissions
The above represent minimum standards for eligibility. Meeting the minimum standards does not guarantee admission to the MAcc program. Admission is selective. The student’s total record, including past academic performance, will be considered. Special admissions will only be considered where a student has a genuinely outstanding admissions test score or undergraduate record, or has other unique qualifications that are considered to offset a minor deficiency in one of the eligibility standards.

Policies and Procedures Relating to Newly Admitted MAcc Program Graduate Students
Subscribe to the FSOA Mail List:
The primary means by which the school will communicate announcements, events, changes in course offering, or other important information is via e-mail. Students who are admitted to the School should log onto warrington.ufl.edu/accounting/myfisher and subscribe to the FSOA mail list to ensure that they receive notices from the School in a timely manner. Weekly announcements are distributed only by email. Back issues will be maintained for a short period on the school’s website.

Computer Requirement
All University of Florida students are expected to own a computer. Minimum and recommended computer standards can be found at http://warrington.ufl.edu/itsp/techservices/students.asp.

Preparatory Coursework
Because each institution has its own undergraduate degree requirements, it is usually the case that some preparatory courses required by the Fisher School of Accounting have not been met. Frequently, the deficiencies are in accounting and communications courses. These courses, and any other unmet preparatory courses for the MAcc program, must be completed prior to being awarded a Master of Accounting degree. In certain instances, these courses are prerequisites for MAcc course requirements and can lengthen the time to graduation. Preparatory courses may be taken at other institutions prior to enrollment at the University of Florida. However, students must complete a course substitution form establishing that the course taken is equivalent to the required Fisher School preparatory course. For a complete list of preparatory courses, refer to page 48.

Submitting a Course Substitution Form
Students transferring into the Fisher School from other institutions will need to complete substitution forms for all preparatory requirements not accepted by the Associate Director. These forms may be obtained from the Fisher School of Accounting office (GER 210) or downloaded at http://warrington.ufl.edu/accounting/myfisher/forms.asp. Failure to do so may result in the student being dropped from a subsequent course. The substitution process is as follows:

1. Complete the blue course substitution form.
2. Attach a photo-copy of the course description and a course syllabus from the transferring institution.
3. Attach a photo-copy of the accreditation statement from the school where you took the class—usually found in the front of the catalog. (Not necessary for nationally known schools or a ‘State’ University).
4. Submit this form when completed, with attachments, to the Fisher School of Accounting front desk.
Student Academic Support System (SASS)
It is the student’s responsibility to be aware of their academic requirements. Students are encouraged to log onto http://www.isis.ufl.edu each semester to view their degree audit. This audit lists all degree requirements for their particular program and indicates whether or not the student has met each requirement. Students should pay close attention to these audits and should, at a minimum, seek assistance from the appropriate advisor in the 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.

Academic Advising
Students transferring to the MAcc program from other institutions should make an appointment to meet with the Associate Director in order to complete a MAcc preparatory checklist and establish the acceptability of the student’s preparatory coursework. For a copy of this list, see page 48. The Associate Director is also 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.

Transferred Credit
Only in very limited circumstances may credits taken elsewhere be counted towards the 34 hour MAcc requirement, and in no case may more than two courses be transferred. These courses will not count towards fulfilling the student’s graduate accounting core or graduate accounting elective requirements. In order to have credits transfer:

1. The transferred credits must be in graduate-level coursework.
2. The student must have had a 3.0 GPA at the time of completion.
3. The student must have received a grade of “B” or better in each course.
4. The credit hours earned must have been in addition to the student’s total undergraduate hour degree requirement.
5. The acceptance of the transferred credit is subject to Graduate School approval.

Business Core Degree Requirements Taken At Other Institutions Prior to Admission
If a student has an approved substitution for a MAcc required business or communications course (such as BUL 5832 or MAN 5246), then the student need not repeat the course at the Fisher School. However, if the associated credits did not transfer under the guidelines stated previously, then the student must replace the credit hours in order to meet the 34 hour degree requirement.

The following guidelines apply to the selection of a replacement course:

1. The student must first replace the hours with any unmet preparatory graduate accounting coursework.
2. The student may next replace the hours with any unmet preparatory business or communication course level 3000 or above.
3. Any remaining unmet hours may be fulfilled by any course which meets the definition of an approved elective. See page 47.
MAcc Program

Courses from Other Institutions after Admission
Once a student has been admitted into the Fisher School of Accounting, the student may not take any additional accounting or business core coursework at other institutions.

Mailboxes
All Master of Accounting students have a mailbox located inside the Student Commons Room (GER 114A). It is the student’s responsibility to check their mailbox at least once a week for correspondence from the Fisher School of Accounting.

Graduate Minors and Concurrent Graduate Degrees
Graduate students may complete graduate minors or be enrolled in concurrent graduate degree programs. For additional information visit the Graduate School catalog at http://gradschool.rgp.ufl.edu/students/catalog.html.

Graduate accounting students are encouraged to complete a graduate minor in Decision Information Sciences. The graduate DIS minor is jointly offered by the Fisher School of Accounting and the department of Decision and Information Sciences. The minor requires the selection of specific graduate auditing courses and the completion of ten credits of coursework in Information Sciences. Four of these hours fulfill the approved elective requirement of the M.Acc program. With proper planning, the minor in DIS and the MAcc degree can be earned in as few as forty credit hours. For additional details, visit http://warrington.ufl.edu/accounting/myfisher.

Petition to Waive School Policies
Any request to waive the policies of the School requires submission of a petition form to the Associate Director. The forms may be obtained from the school office (GER 210) or may be downloaded at http://warrington.ufl.edu/accounting/myfisher/forms.asp. 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, he or she should request that the denied 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 Dean of Students Office (202 Peabody Hall).
Graduate Registration

Registration
Students register for courses through the ISIS portal located at http://www.isis.ufl.edu. ISIS provides students with information regarding the registration process, the University Schedule of Courses, the academic calendar, and class meeting times. Students are forewarned to exercise caution in registering for modular courses. To facilitate the modular format, ISIS will not prevent students from enrolling in two, or more, courses that meet at the same time. Students are responsible for ensuring that course conflicts do not exist. Because electronic platform courses (the undergraduate business core) may be viewed by a variety of media options, these courses may conflict with other courses.

Module Courses
Modular courses are courses that meet for one half of the semester. The fall semester is divided into two modules with module one meeting the first half of the semester and module two meeting the second half of the term. Similarly, the spring semester is divided into module three and module four. All courses in the graduate program (except ACG5637, TAX5005, and ENC5236) follow the modular format. The University Schedule of Courses does not provide module course offerings. This information can be viewed by visiting MyFisher at http://warrington.ufl.edu/accounting/myfisher.

Minimum and Maximum Loads
1. Twelve hours is considered an average course load.

2. The maximum load per term is eighteen credits. Students may exceed this maximum only with the permission of the Associate Director.

Registration for Independent Study
This course is restricted to graduate students who are currently meeting all GPA requirements for graduation, and who have obtained approval for registration from both the supervising faculty member and the Associate Director. It is not available to graduate students attempting to restore GPA deficits.

Registration at Other Institutions or for Correspondence Courses
1. Courses may not be taken by correspondence.

2. Required courses (in accounting and supporting fields) may not be taken outside of the University of Florida. No exceptions to this policy are permitted.

3. Registration for any other courses requires the approval of the Associate Director.
S/U Grade Option
Courses taken for MAcc degree credit may not be taken using the S/U grade option.

Approved Elective
The MAcc program requires the completion of 4 credits of approved elective modules. The electives are designed to enhance the student’s graduate plan of study by allowing him/her to further explore an academic area of interest relating to his/her career goals. Each semester, the school will post on its website a list of graduate courses that are available for the forthcoming semester that will satisfy the approved elective requirements. For courses not listed, students may submit a petition to the Fisher School requesting its approval. The petition should clearly state how the proposed course will enhance the student’s program of graduate studies.

All of the following procedures apply when selecting an approved elective:

1. The elective must be taken as a 7AC (graduate classification).
2. The course must be at least a 5000 level course.
3. The course may not be an introductory course (i.e., it must have a junior/senior level prerequisite from the same discipline which the student has successfully completed).
4. The course may not be an accounting course.
5. The course may not, in substance, be duplicative of a course the student has already completed.

The Finance Requirement
Students are required to complete a minimum two credit graduate approved finance module. Courses that satisfy this requirement are published with the listing of approved electives on the School’s website. The finance requirement is separate from the approved elective requirement. However, upon completing the finance requirement, if a student completes additional graduate finance modules, these may be used to help fulfill the approved elective requirement.

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 during the first few days of the semester. Every effort should be made to complete registration well in advance of drop/add. Students who were unable to register for an accounting course required to remain on track because of circumstances beyond his/her control should go to 210 GER for assistance. Students simply seeking to change the section of a course they already have must use ISIS to adjust his/her schedule.
2012 Preparatory Check List for Master of Accounting

1. Students who have earned a Bachelor’s degree, or academic credit, from institutions other than the Fisher School of Accounting must complete the following preparatory courses, or their equivalent, prior to starting MAcc coursework.

2. Students must meet with the graduate advisor to establish that courses taken at other institutions meet the requirements of the Fisher School. Courses deemed not to be equivalent must be satisfactorily completed at the Fisher School. With limited exceptions, these courses do not count towards the 34-semester-hour requirement for the MAcc degree.

3. Note that courses taken as part of professional certificate programs, continuing professional education, or on a noncredit basis do not fulfill preparatory course requirements.

Foundation Requirements:
- ACG 2021 – Introduction to Financial Accounting
- ACG 2071 – Introduction to Managerial Accounting
- MAC 2233 – Survey of Calculus 1
- MAC 2234 – Survey of Calculus 2
- ECO 2013 – Principles of Macroeconomics
- ECO 2023 – Principles of Microeconomics
- CGS 2531 – Problem Solving Using Computer Software

Accounting Requirements:
- ACG 3101 – Financial Accounting and Reporting 1
- ACG 3401 – Business Processes & Accounting Information Systems
- ACG 4111 – Financial Accounting and Reporting 2
- ACG 4341 – Cost and Managerial Accounting
- TAX 5005 – Federal Income Taxation
- ACG 5637 – Auditing 1

Business Requirements:
- MAR 3023 – Principles of Marketing
- QMB 3250 – Statistics for Business Decisions
- FIN 3403 – Business Finance
- MAN 4504 – Operations/Supply Chain Management
- BUL 4310 – Legal Environment of Business

Communications Requirements:
- GEB 3213 – Professional Business Writing (or ENC 2210, ENC 3312, ENC 3254, AEC 3033C)
  (beginning Fall 2014)
- GEB 3218 – Professional Speaking (or SPC 2608, ORI 2000, AEC 3030C)
2012 MAcc Curriculum

The following assumes successful completion of all preparatory coursework.

Required Accounting Coursework:
ACG 5226 Mergers and Acquisitions & Consolidated Statements 2
ACG 5815 Accounting Institutions & Professional Literature 2
TAX 5065 Tax Professional Research 2

and 12 hours to be selected from the following:
ACG 5505 Financial Rep. for Govt. & Not-for-Profit Organizations 2
ACG 6136 Accounting Concepts and Financial Reports 2
ACG 6207 Accounting Issues in Financial Risk Management 2
ACG 6255 International Accounting Issues 2
ACG 6387 Strategic Costing 2
ACG 6635 Issues in Audit Practice 2
ACG 6657 Auditing and Corporate Governance 2
ACG 6695 Computer Assurance and Control 2
ACG 6888 Foundations of Measurement 2
TAX 6015 Taxation of Business Entities I 2
TAX 6016 Taxation of Business Entities II 2
TAX 6017 Taxation of Business Entities III 2
TAX 6526 Advanced International Taxation 2
TAX 6726 Executive Tax Planning 2
TAX 6877 Multijurisdictional Taxation 2

and Required Business Core Coursework:
MAN 5246 Organizational Behavior 2
MAN 6724 Strategic Management 2
BUL 5832 Commercial Law for Accountants 2
FIN xxxx Graduate Approved Finance Module 2
ENC 5236 Advanced Business Writing for Accounting 4

and Required Approved Electives 4

Total 34
# 2012 MAcc Suggested Course Sequencing

The following assumes successful completion of all preparatory coursework.

## 2012 Master of Accounting Program  Suggested Course Sequencing

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<thead>
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<th>Semester 1 — Summer</th>
<th>Prerequisites:</th>
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<tr>
<td>ACG 5226 Mergers and Acquis. &amp; Consolid. Statements 2</td>
<td>ACG 4111 &quot;C&quot; 7AC Standing</td>
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<tr>
<td>ACG 5815 Accounting Inst. and Profess. Literature 2</td>
<td>ACG 4111 &quot;C&quot; ACG 5637 &quot;C&quot; 7AC Standing</td>
</tr>
<tr>
<td>TAX 5065 Tax Professional Research 2</td>
<td>TAX 5005 &quot;C&quot; 7AC Standing</td>
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<tr>
<td>ENC 5236 Advanced Business Writing for Accounting <em>4</em> 10</td>
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<td>6000 Level Approved Elective* <em>2</em> 12</td>
<td>*Approved Electives</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Semester 3 — Spring</th>
<th>Prerequisites:</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACG or TAX 6XXX 2</td>
<td>Depends on course selection, 7AC Standing</td>
</tr>
<tr>
<td>ACG or TAX 6XXX 2</td>
<td>Depends on course selection, 7AC Standing</td>
</tr>
<tr>
<td>ACG or TAX 6XXX 2</td>
<td>Depends on course selection, 7AC Standing</td>
</tr>
<tr>
<td>FIN XXXX 2</td>
<td>BUL 4310 &quot;D&quot; 7AC Standing</td>
</tr>
<tr>
<td>MAN 6724 Strategic Management 2</td>
<td>MAN 3025 &quot;D&quot; 7AC Standing</td>
</tr>
<tr>
<td>6000 Level Approved Elective* <em>2</em> 12</td>
<td>*Approved Electives</td>
</tr>
</tbody>
</table>

### Notes:

1. The course sequencing above assumes the student has successfully completed all preparatory coursework.

2. Summer offerings are always dependent upon the availability of funding from the Florida legislature. Courses traditionally offered in the Summer are also offered in either the Fall or Spring semester.

3. Summer course offerings are scheduled at the discretion of the department offering the course and may be scheduled in terms “A”, “B” or “C”.

*Alternative courses are available, see page 47.*
MAcc Program

Graduate Drop Policies
As a graduate student, one course may be dropped with the understanding that:

1. The policy is intended to cover legitimate causes. It is not a free drop and students should exercise judgment in using the drop allowance.

2. The drop becomes part of the student’s official record with the School and will be recorded on the student’s official transcript (“W”).

3. Withdrawal in any term (Fall, Spring or Summer) will be counted as a drop for the purpose of applying the one-drop policy.

4. All other drop requests must be acted upon by the Associate Director as advised by the Petitions 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.

5. 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).

Submitting a Drop Request Prior to the Published Deadline
1. Pick up a drop form from the Fisher School office (210 Gerson Hall) or download from http://warrington.ufl.edu/accounting/myfisher/forms.asp.

2. Complete the drop form and obtain the signature of the course instructor.

3. Return the signed form to the Fisher School for approval.

4. It is the responsibility of the student, not the Fisher School, to view your schedule on ISIS before the end of the drop deadline to confirm that the drop is reflected on your schedule.

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 drop/add petitions must be presented to the University of Florida Committee on Student Petitions. Such petitions should be presented to the Office of the Registrar (222 Criser Hall) for referral to that Committee.
MAcc Program

Unsatisfactory Performance
Students who do not make satisfactory academic progress will be excluded from the graduate accounting program. In addition to Graduate School policies concerning unsatisfactory performance, the School will exclude students from the accounting program for each of the following reasons:

1. The student earns two grades below “B” in accounting courses numbered 5000 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 accounting grade point average, calculated on all attempts of all accounting courses (taken as a graduate student), falls below 3.0 and remains there after one subsequent term of enrollment.

3. The student’s graduate accounting grade point average, calculated on all attempts of all required graduate accounting courses numbered 5000 and above (taken as a graduate student), falls below 3.0 and remains there after one subsequent term of enrollment.

4. The student’s graduate grade point average (for all graduate courses taken as a graduate student) falls below a 3.0 and remains there after one subsequent term of enrollment.

5. The student’s cumulative grade point average (for all courses taken as a graduate student) falls below 3.0 and then remains there after one subsequent term of enrollment.

6. The student withdraws from the University three times after admission into the Fisher School of Accounting.

7. The student fails to complete a required accounting course for two consecutive semesters of enrollment.

8. 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).

9. Refer to the University undergraduate catalog (www.registrar.ufl.edu/catalog.html) for a discussion on grade point average computations.
Graduation

Application for Graduation

1. Each student should plan to see an advisor in the term prior to the semester the student plans to graduate to confirm that all degree requirements will be met pending the successful completion of the remaining plan of study. Graduation checks cannot be done during the week of drop/add.

2. It is the student’s responsibility to apply for graduation on ISIS. The deadline for submitting applications is published in the Schedule of Courses. Failure to submit a timely application may prevent graduation.

3. **Final term registration:** During the term the final examination is given and during the term the degree is awarded, a student must be registered for at least 3 credits in fall or spring and 2 credits in summer.

Minimum Requirements for Degree Certification

To graduate with a MAcc degree, a student must:

1. Have satisfactorily completed all preparatory courses and the 34 semester hours of the prescribed coursework (see pages 48 and 49). As a graduate student (7AC) a student must have the following minimum hours in order to be awarded their MAcc degree.
   a.) A minimum of 34 total semester hours of coursework
      1. Junior/senior level accounting courses do not count in these hours.
      2. Freshman/sophomore level courses do not count in these hours.
      3. Courses in which the student earned a grade less than “C” do not count in these hours.
   b.) A minimum of 28 hours of graduate level coursework.
   c.) A minimum of 18 hours of graduate level accounting coursework.

2. In addition, the student must maintain a 3.0 GPA calculated for each of the following:
   a.) All courses completed as a graduate student.
   b.) All graduate courses (numbered 5000 and above) completed as a graduate student.
   c.) All accounting courses (numbered 3000 and above) completed as a graduate student.
   d.) All graduate accounting courses (numbered 5000 and above) completed as a graduate student.

3. For purposes of computing the GPAs referred to above, the following apply:
   a.) If a course is repeated after an initial grade of “C” or better (for courses below 5000 level) or “B” or better (for courses above 4000 level) was earned in the course, then the repeat grade and hours will not be included in the University of Florida grade point average.
   b.) Except for (a) above, all attempts of all courses are included in the computation. This means that a repeated course is included as many times as grades for it were recorded.

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1 Minimum GPA requirements are not rounded
Postbaccalaureate (Post-Bac) Status

Post-Bac status is a special classification reserved for students who have earned an undergraduate degree from an accredited institution in an area other than accounting and are interested in completing the prerequisites necessary for admission to the Master of Accounting program. The Post-Bac program is not available to students seeking a Bachelor of Science degree in Accounting.

Enrollment capacity in the Post-Bac program is extremely limited and admission is very selective. Prospective applicants should have excellent academic credentials and be prepared to embark upon an intensive plan of study. Students admitted to the program must be enrolled as full-time students and complete the minimum prerequisites for admission to the Master of Accounting Program in two semesters.

Admission Requirements

Admission is very selective. Meeting the candidate profile described below does not guarantee admission as a Post-Bac student. Admission decisions are made by a faculty committee, and the actual admission profile will vary depending upon the pool of applicants. The candidate's total record including past academic performance, work experience, and demonstrated leadership qualities will be considered.

The minimum standards that must be met before a candidate's application will warrant serious consideration for admission are the following:

1. Completion of, or in the process of completing, an undergraduate degree from an accredited institution in an area other than accounting.
2. A 3.5 (or higher) cumulative GPA, calculated based upon all attempts of junior/senior college-level coursework (computed based upon all courses taken after the student reaches 60 semester credit hours).
3. A GMAT score of 600 (or higher) and a minimum essay score of 5.
4. Foreign students who are not exempt under university guidelines must complete the TOEFL (Test of English as a Foreign Language). The minimum required score depends upon the version of the exam that is completed. IELTS scores are not accepted as a replacement for the TOEFL requirement. There are no exceptions to the minimum TOEFL requirements listed below.

<table>
<thead>
<tr>
<th>Exam Format</th>
<th>Total</th>
<th>Section 1 (Listening)</th>
<th>Section 2 (Writing)</th>
<th>Section 3 (Reading)</th>
<th>Section 4 (Speaking)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paper-Based</td>
<td>570</td>
<td>60</td>
<td>55</td>
<td>55</td>
<td>N/A</td>
</tr>
<tr>
<td>Internet-Based</td>
<td>86</td>
<td>26</td>
<td>17</td>
<td>20</td>
<td>23</td>
</tr>
</tbody>
</table>
5. Submission of 3 letters of recommendation attesting to the candidate's likelihood of success in graduate studies.
6. Each candidate must submit a one-page personal statement stating his/her academic and career goals, and why the candidate believes he/she should be considered for admission; i.e., how his/her addition to the program will add to its success.
7. Completion of ACG 2021 Introduction to Financial Accounting and ACG 2071 Introduction to Managerial Accounting, or the equivalent.
   a. a minimum grade of "B" must be achieved in each course.
   b. Students are allowed a maximum of two attempts (including drops and withdrawals) to earn the minimum "B" grade.
Post-Bac Program

c. If a series of courses are taken which upon completion are equivalent to ACG 2021 or ACG 2071, then a minimum grade of "B" must be achieved in each course.

8. Completion of the following preprofessional courses with a minimum 3.5 GPA:

   **Preprofessional:**
   
<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACG 2021</td>
<td>Intro. to Financial Accounting</td>
<td>4</td>
</tr>
<tr>
<td>ACG 2071</td>
<td>Intro. to Managerial Accounting</td>
<td>4</td>
</tr>
<tr>
<td>MAC 2233</td>
<td>Survey of Calculus 1</td>
<td>3</td>
</tr>
<tr>
<td>ECO 2013</td>
<td>Principles of Macroeconomics</td>
<td>3</td>
</tr>
<tr>
<td>ECO 2023</td>
<td>Principles of Microeconomics</td>
<td>3</td>
</tr>
<tr>
<td>STA 2023</td>
<td>Intro. to Statistics 1</td>
<td>3</td>
</tr>
<tr>
<td>CGS 2531</td>
<td>Intro. to Computer Software</td>
<td>3</td>
</tr>
</tbody>
</table>

In computing this grade point average, the following guidelines apply:

Grade forgiveness is not considered when computing the grade point average, and except for items 1 and 2 below, the grade point average is computed on all attempts of preprofessional coursework.

1. In the case in which an applicant is repeating a course after having earned a grade of "C" or higher, the repeat grade will not be averaged into the preprofessional grade point average computation (unless the repeated grade is lower than the initial grade).

2. 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 grade point average shall only include the first course completed. E.g., if a student completes MAC2311 with a "C" grade and then later completes MAC2233 receiving an "A" grade, only the grade earned in MAC2311 will be used to compute the student’s preprofessional grade point average.

**Plan of Study**

Post-Bac students must be full-time students and are permitted a maximum two semesters of enrollment to earn the minimum preparatory course requirements for admission to the Master of Accounting Program.

**Students who do not meet the minimum benchmarks of semester 1 will be excluded from the Post-Bac program and will not be allowed to complete semester 2.**

**Semester 1:**

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACG 3101</td>
<td>Financial Accounting and Reporting 1</td>
<td>4</td>
</tr>
<tr>
<td>ACG 3401</td>
<td>Business Processes and Accounting Information Systems</td>
<td>4 credits</td>
</tr>
<tr>
<td>FIN 3403</td>
<td>Business Finance</td>
<td>4</td>
</tr>
<tr>
<td>QMB 3250</td>
<td>Statistics for Business Decisions</td>
<td>4</td>
</tr>
</tbody>
</table>

Minimum benchmarks for semester 1:

a. Earn a minimum grade of "B" in ACG 3101 and ACG 3401.

b. Earn a minimum 3.0 GPA for semester 1.

c. Successfully complete all courses required of semester 1.
Post-Bac Program

Semester 2:
- ACG 4111 Financial Accounting and Reporting 2 4 credits
- ACG 4341 Cost and Managerial Accounting 4 credits
- MAR 3023 Principles of Marketing 4 credits
- MAC 2234 Survey of Calculus 2 3 credits

Students are to submit an application for admission to the Master of Accounting program. No further registration as a Post-Bac Student is permitted. If admitted to the Master of Accounting program, any remaining preparatory coursework will be completed as part of the student’s graduate plan of study.

Subscribe to the FSOA Mail List:
The primary means by which the school will communicate announcements, events, changes in course offering, or other important information is via e-mail. Students who are admitted to the School should log onto http://warrington.ufl.edu/accounting/myfisher and subscribe to the FSOA mail list to ensure that they receive notices from the School in a timely manner. Weekly announcements are distributed by email. An archive of past announcements will be maintained for a short period on the School’s website at http://warrington.ufl.edu/accounting/docs/fsoa_AnnouncementsArchive.pdf.

Computer Requirement
All University of Florida students are expected to own a computer. Minimum and recommended computer standards can be found at http://warrington.ufl.edu/itsp/techservices/students.asp.

Academic Advising
The 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.

Submitting a Course Substitution Form
Students transferring into the Fisher School from other institutions may be asked to complete substitution forms for all of their preprofessional requirements and junior/senior level core coursework. These forms may be obtained from the Fisher School of Accounting office (GER 210) or downloaded at http://warrington.ufl.edu/accounting/myfisher/forms.asp. Failure to do so may result in the student being dropped from a subsequent course. The substitution process is as follows:

Complete the course substitution form.
1. Attach a photo-copy of the course description and a course syllabus from the transferring institution.
2. Attach a photo-copy of the accreditation statement from the school where you took the class—usually found in the front of the catalog. (Not necessary for nationally known schools or a ‘State’ University).
3. Submit this form when completed, with attachments, to the Fisher School of Accounting office.
Post-Bac Program

Student Academic Support System (SASS)
It is the student’s responsibility to be aware of their academic requirements. Students are encouraged to log onto http://www.isis.ufl.edu each semester to view their degree audit. This audit lists all degree requirements for their particular program and indicates whether the student has met each requirement. Students should pay close attention to these audits and should, at a minimum, seek assistance from the appropriate advisor in the 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.

Petition to Waive School Policies
Any request to waive the policies of the School requires submission of a petition form to the Associate Director. The forms may be obtained from the school office (GER 210) or may be downloaded at http://warrington.ufl.edu/accounting/myfisher/forms.asp. 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, he or she should request that the denied 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 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 Dean of Students Office (202 Peabody Hall).

Post-Bac Registration

Registration
Students register for courses through the ISIS portal located at http://www.isis.ufl.edu. ISIS provides students with information regarding the registration process, the University Schedule of Courses, the academic calendar, and class meeting times. Students are forewarned to exercise caution in registering for modular courses. To facilitate the modular format, ISIS will not prevent students from enrolling in two, or more, courses that meet at the same time. Students are responsible for ensuring that course conflicts do not exist. Because electronic platform courses (the undergraduate business core) may be viewed online, these courses may conflict with other courses.

Minimum and Maximum Loads
1. Fifteen hours is considered an average course load. Students electing to carry 12 semester hours will have to attend summer sessions (subject to availability) to remain on track towards a timely graduation.

2. The maximum load per term is eighteen credits. Students may exceed this maximum only with the permission of the Associate Director.
Post-Bac Program

S/U Grade Option
Courses taken for Post-Bac degree credit may not be taken using the S/U grade option.

Post-Bac Students Registering for Graduate Courses
The Fisher School requires that Post-Bac students be admitted to the graduate program (MAcc program) before they can enroll in graduate accounting courses.

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 during the first few days of the semester. Every effort should be made to complete registration well in advance of drop/add. Students who were unable to register for an accounting course required to remain on track because of circumstances beyond his/her control should go to 210 GER for assistance. Students simply seeking to change the section of a course they already have must use ISIS to adjust his/her schedule.

Post-Bac Drop Policy
With the exception of documented medical hardships approved by the Associate Director, post baccalaureate students may not drop or withdraw from classes while in the Post-Bac Program.

Unsatisfactory Performance
Students who do not make satisfactory academic progress will be excluded from the Post-Bac Program. In addition to University regulations concerning unsatisfactory performance, the School will exclude students from the program for each of the following reasons:

1. The student does not meet the academic benchmarks established for their first term of enrollment. (Refer to page 56).

2. The student has completed two semesters of enrollment in the Post-Bac program and has not met the minimum requirement for admission to the Master of Accounting program.
Juris Doctor/Master of Accounting (JD/MAcc) Joint Program

The joint degree program culminates in the joint awarding of the Juris Doctor (JD) and the Master of Accounting (MAcc) degrees. The joint degree program is designed for students who have an undergraduate degree in accounting and are interested in advanced studies in both accounting and law. The joint degree program is open to students who have completed the equivalent of a major in accounting at the undergraduate level.

The purpose of the program is to enable students to obtain both degrees in the most efficient manner possible. The joint degree program requires 20 fewer credits than would be required if the two degrees were earned separately. A student must satisfy the curriculum requirements for each degree. However, because certain courses may be used in partial satisfaction of the requirements of both degrees, the total hours required under the joint program is less than those that would be required if the programs were pursued separately.

The MAcc Component

In addition to the completion of all preparatory coursework, the Fisher School of Accounting requires completion of 34 semester hours of coursework in order to receive a MAcc degree. Under the joint degree program, the Fisher School of Accounting will allow a maximum of ten credits of appropriate law courses to be applied towards the MAcc degree and will allow some communications course requirements to be met within the JD program. Application of the ten credits and satisfaction of the communications requirements are contingent on successful completion of the JD program. This means that a student who is admitted to the joint degree program but does not complete the JD requirements must complete the separate MAcc degree requirements including preparatory course work in order to earn that degree.

The JD Component

Reciprocally, the Levin College of Law will permit a maximum of ten credits taken in the Fisher School of Accounting to be applied toward the JD degree. Two of these Fisher School of Accounting courses will be treated as the two graduate courses ordinarily allowed to be taken outside of the Levin College of Law for credit towards law school graduation. All accounting courses accepted must be offered at the graduate level (i.e., must be numbered 5000 or higher). The area requirements may be fulfilled only through law courses and no Fisher School of Accounting courses can be utilized for such purpose.

Submitting a JD/MAcc Application

Graduate applications are filed through the University of Florida’s Admissions Office. Online applications and required forms are available through the FSOA web site at http://warrington.ufl.edu/accounting/academics/jd-macc/.
Admission Requirements for the JD/MAcc Program
Candidates for the program must meet the entrance requirements and follow the entrance procedures for the Levin College of Law (JD) and Fisher School of Accounting (MAcc). Applications should specify, for both units, that the student is applying for the joint program. Applicants must be accepted concurrently by both the Levin College of Law and Fisher School of Accounting.

Beginning students in the Levin College of Law are accepted only in August and January. All applicants for admission to the College of Law must hold (prior to beginning classes) a baccalaureate degree from a qualified institution and a satisfactory score on the Law School Admission Test (LSAT). The minimum acceptable score on the LSAT required for admission varies with the total grade point average achieved by the applicant on all college work attempted by the applicant prior to the receipt of the bachelor’s degree. For further information, visit their website at http://www.law.ufl.edu/.

Minimum Standards for Entry to the JD/MAcc Program Applicant Pool
The minimum standards which must be met before a student will be considered for admission into the Fisher School graduate program are the following:

1. An undergraduate GPA\(^1\) of at least 3.0 calculated on all junior/senior level coursework (courses taken after the student reaches 60 hours.)

2. A GPA\(^1\) of at least 3.0 for all accounting courses numbered 3000 and above.

3. A total score (for verbal and quantitative sections) of 550 or more and a minimum 4 out of 6 on the essay on the GMAT exam.

4. Foreign students who are not exempt under university guidelines must complete the TOEFL (Test of English as a Foreign Language). The minimum required score depends upon the version of the exam that is completed.

<table>
<thead>
<tr>
<th>Exam Format</th>
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<td>26</td>
<td>17</td>
<td>20</td>
<td>23</td>
</tr>
</tbody>
</table>

\(^1\)Minimum GPA requirements are not rounded

Policies Relating to JD/MAcc Program Admissions
1. The above represent minimum standards for eligibility. Meeting the minimum standards does not guarantee admission to the MAcc program. Admission is selective. The student’s total record including past academic performance will be considered. Special admissions will only be considered where a student has a genuinely outstanding admissions score or undergraduate record, or has other unique qualifications, that are considered to offset a minor deficiency in one of the eligibility standards.
2. Any student who participates in the joint degree program must have been accepted concurrently in both disciplines and must begin coursework in both disciplines no later than the beginning of the fourth academic term after commencement of study. Students admitted to the Levin College of Law but electing to spend their first year in the Fisher School of Accounting may enter the Levin College of Law thereafter without once again qualifying for admission as long as they are in good academic standing in the Graduate School and in the Fisher School of Accounting.

3. Students admitted to the MAcc degree program who elect to spend their first year in the College of Law may enter the Fisher School of Accounting thereafter provided they remain in good standing in the Levin College of Law and their study begins no later than the beginning of the fourth academic term after commencement of study in the Levin College of Law.

4. A student may take courses concurrently in both the Levin College of Law and the Fisher School of Accounting except that the first two terms of law school (Fall-Spring, or Spring-Summer) and the first term of Fisher School of Accounting coursework must be taken as whole units.

5. Joint degree candidates who begin law studies in the Fall must complete the Fall and Spring semester first-year required courses and complete the remaining five credits in the immediately following Summer term or Fall semester. Those who begin law studies in the Spring semester must complete the Spring and Summer required courses and complete the nine credits required in the following Fall (the final two credits of the required first-year curriculum are to be completed in the following Spring).

6. Students in the joint degree program will be subject to the standards of satisfactory performance required for continuation in each of the degree programs.

7. Fisher School of Accounting courses which are to be applied toward the JD degree must carry a grade of “B” or better and will not be counted in the Levin College of Law grade point average. Levin College of Law courses which are to be applied toward the MAcc degree must carry a grade of “C” or better and will not be counted in the Fisher School of Accounting grade point average.

8. Students enrolled in the joint program must be registered for a minimum of three hours in the Graduate School during the term in which they graduate. The three hours of registration must be in Graduate School courses, i.e. law school courses will not satisfy this requirement.
Policies and Procedures Relating to Newly Admitted JD/MAcc Program Graduate Students

Subscribe to the FSOA Mail List:
The primary means by which the school will communicate announcements, events, changes in course offering, or other important information is via e-mail. Students who are admitted to the School should log onto http://warrington.ufl.edu/accounting/myfisher and subscribe to the FSOA mail list to ensure that they receive notices from the School in a timely manner. Weekly announcements are distributed only by email. Back issues will be maintained for a short period on the School’s website.

Computer Requirement
All University of Florida students are expected to own a computer. Minimum and recommended computer standards can be found at http://warrington.ufl.edu/itsp/techservices/students.asp.

Preparatory Coursework
Because each institution has its own undergraduate degree requirements, it is usually the case that some preparatory courses required by the Fisher School of Accounting have not been met. Frequently, the deficiencies are in accounting and communications courses. These courses, and any other unmet preparatory courses for the JD/MAcc program, must be completed prior to being awarded a Master of Accounting degree. In certain instances, these courses are prerequisites for JD/MAcc course requirements and can lengthen the time to graduation. Preparatory courses may be taken at other institutions prior to enrollment at the University of Florida. However, students must complete a course substitution form establishing that the course taken is equivalent to the required Fisher School preparatory course. For a complete list of preparatory courses, refer to page 67.

Academic Advising
Students transferring to the JD/MAcc program from other institutions should make an appointment to meet with the Associate Director in order to complete a JD/MAcc preparatory checklist and establish the acceptability of the student’s preparatory coursework. The Associate Director is also 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.
Submitting a Course Substitution Form

Students transferring into the Fisher School from other institutions will need to complete substitution forms for all preparatory requirements not accepted by the Associate Director. These forms may be obtained from the Fisher School of Accounting office (GER 210) or downloaded at http://warrington.ufl.edu/accounting/myfisher/forms.asp. **Failure to do so may result in the student being dropped from a subsequent course.** The substitution process is as follows:

Complete the course substitution form.
1. Attach a photo-copy of the course description and a course syllabus from the transferring institution.
2. Attach a photo-copy of the accreditation statement from the school where you took the class—usually found in the front of the catalog. (Not necessary for nationally known schools or a ‘State’ University).
3. Submit this form when completed, with attachments, to the Fisher School of Accounting front desk.

Transferred Credit

Only in very limited circumstances may credits taken elsewhere be counted towards the 34 hour MAcc requirement, and in no case may more than two courses be transferred. **These courses will not count towards fulfilling the student’s graduate accounting core or graduate accounting elective requirements.** In order to have credits transfer:

1. The transferred credits must be in graduate level coursework.
2. The student must have had a 3.0 GPA at the time of completion.
3. The student must have received a grade of “B” or better in each course.
4. The credit hours earned must have been in addition to the minimum hours required to receive their undergraduate degree.
5. The acceptance of the transferred credit is subject to Graduate School approval.

Business Core Degree Requirements Taken At Other Institutions Prior to Admission

If a student has an approved substitution for a MAcc required business or communications course, then the student need not repeat the course at the Fisher School. However, if the associated credits did not transfer under the guidelines stated above, then the student must still replace the credit hours in order to meet degree requirements.

The following guidelines apply to the selection of a replacement course:

1. The student must first replace the hours with any unmet preparatory business or communication course level 3000 or above.
2. Any remaining unmet hours may be fulfilled by any course which meets the definition of an approved elective. See page 33.
Courses from Other Institutions after Admission
Once a student has been admitted into the Fisher School of Accounting, he/she may not take any additional accounting or business core coursework at other institutions.

Petition to Waive School Policies
Any request to waive the policies of the School requires submission of a petition form to the Associate Director. The forms may be obtained from the school office (GER 210) or may be downloaded at http://warrington.ufl.edu/accounting/myfisher/forms.asp. 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, he or she should request that the denied 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 Dean of Students Office (202 Peabody Hall).

Graduate Registration
Registration
Students register for courses through the ISIS portal located at http://www.isis.ufl.edu. ISIS provides students with information regarding the registration process, the University Schedule of Courses, the academic calendar, and class meeting times. Students are forewarned to exercise caution in registering for modular courses. To facilitate the modular format, ISIS will not prevent students from enrolling in two, or more, courses that meet at the same time. Students are responsible for ensuring that course conflicts do not exist. Because electronic platform courses (the undergraduate business core) may be viewed online, these courses may conflict with other courses.

Module Courses
Modular courses are courses that meet for one half of the semester. The fall semester is divided into two modules with module one meeting the first half of the semester and module two meeting the second half of the term. Similarly, the spring semester is divided into module three and module four. All courses in the graduate program (except ACG5637, TAX5005, and ENC5236) follow the modular format. The University Schedule of Courses does not provide module course offerings. This information can be viewed by visiting MyFisher at http://warrington.ufl.edu/accounting/myfisher.

Minimum and Maximum Loads
1. Twelve hours is considered an average course load.
2. The maximum load per term is eighteen credits. Students may exceed this maximum only with the advance permission of the Associate Director.
Registration for Independent Study
This course is restricted to graduate students who are currently meeting all GPA requirements for graduation, and who have obtained approval for registration from both the supervising faculty member and the Associate Director. **It is not available to graduate students attempting to restore GPA deficits.**

Registration at Other Institutions or for Correspondence Courses
1. Courses may not be taken by correspondence.
2. Required courses (in accounting and supporting fields) may not be taken outside of the University of Florida. No exceptions to this policy are permitted.
3. Registration for any other courses requires the approval of the Associate Director.

S/U Grade Option
Courses taken for MAcc degree credit may not be taken using the S/U grade option.

The Finance Requirement
Students are required to complete a minimum two credit graduate approved finance module. Courses that satisfy this requirement are published with the listing of approved electives on the School’s website.

Communications Requirement
Students in the JD/MAcc joint program must meet the communications requirement for their MAcc degree but may use law school courses towards the fulfillment of this requirement. The communications requirements for the MAcc degree will be considered met by successful completion of:
   a.) Two credits of first year law coursework in appellate advocacy and research and writing
   b.) A minimum of three credits of law seminars

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 during the first few days of the semester. Note that there is a different drop/add period for Modular Courses. This information can be viewed by visiting [http://warrington.ufl.edu/accounting/myfisher](http://warrington.ufl.edu/accounting/myfisher). Every effort should be made to complete registration well in advance of drop/add. Students who were unable to register for an accounting course required to remain on track because of circumstances beyond his/her control should go to 210 GER for assistance. Students simply seeking to change the section of a course they already have must use ISIS to adjust his/her schedule.
Course Descriptions
For a description of preparatory courses, refer to the undergraduate catalog. For a description of graduate degree requirements, refer to the graduate catalog.

Preparatory Courses Required for the JD/MAcc Program
1. Students who have earned a Bachelor’s degree, or academic credit, from institutions other than the Fisher School of Accounting must complete the following preparatory courses prior to starting JD/MAcc coursework.

2. Students must meet with the graduate advisor to establish that courses taken at other institutions meet the requirements of the Fisher School. Courses deemed not to be equivalent must be satisfactorily completed at the Fisher School. With limited exceptions, these courses do not count towards the 34-semester-hour requirement for the JD/MAcc degree.

3. Note that courses taken as part of professional certificate programs, continuing professional education, or on a noncredit basis do not fulfill preparatory course requirements.

Preparatory Course Checklist
Foundation Requirements:
- ACG 2021 – Introduction to Financial Accounting
- ACG 2071 – Introduction to Managerial Accounting
- MAC 2233 – Survey of Calculus 1
- MAC 2234 – Survey of Calculus 2
- ECO 2013 – Principles of Macroeconomics
- ECO 2023 – Principles of Microeconomics
- CGS 2531 – Problem Solving Using Computer Software

Accounting Requirements:
- ACG 3101 – Financial Accounting and Reporting 1
- ACG 3401 – Business Processes & Accounting Information Systems
- ACG 4111 – Financial Accounting and Reporting 2
- ACG 4341 – Cost and Managerial Accounting
- TAX 5005 – Federal Income Taxation
- ACG 5637 – Auditing 1

Business Requirements:
- MAR 3023 – Principles of Marketing
- QMB 3250 – Statistics for Business Decisions
- FIN 3403 – Business Finance
- MAN 4504 – Operations/Supply Chain Management
- BUL 4310 – Legal Environment of Business

Communications Requirements:
- GEB 3213 – Professional Business Writing (or ENC 2210, ENC 3312, ENC 3254, AEC 3033C) (beginning Fall 2014)
- GEB 3218 – Professional Speaking (or SPC 2608, ORI 2000, AEC 3030C)
### 2012 MAcc Curriculum Within the JD/MAcc Joint Program

The following assumes successful completion of all preparatory coursework.

**Required Accounting Coursework:**
- ACG 5226 Mergers and Acquisitions & Consolidated Statements 2
- ACG 5815 Accounting Institutions & Professional Literature 2

and 14 hours to be selected from the following:
- ACG 5505 Financial Rep. for Govt. & Not-for-Profit Organizations 2
- ACG 6136 Accounting Concepts and Financial Reports 2
- ACG 6207 Accounting Issues in Financial Risk Management 2
- ACG 6255 International Accounting Issues 2
- ACG 6387 Strategic Costing 2
- ACG 6635 Issues in Audit Practice 2
- ACG 6657 Auditing and Corporate Governance 2
- ACG 6695 Computer Assurance and Control 2
- ACG 6888 Foundations of Measurement 2
- TAX 5065 Tax Professional Research 2
- TAX 6015 Taxation of Business Entities I 2
- TAX 6016 Taxation of Business Entities II 2
- TAX 6017 Taxation of Business Entities III 2
- TAX 6526 Advanced International Taxation 2
- TAX 6726 Executive Tax Planning 2
- TAX 6877 Multijurisdictional Taxation 2

and any combination of the courses below totaling 6 hours:
- FIN xxxx Graduate Approved Finance Module(s) 2-4
- MAN 5246 Organizational Behavior 2
- MAN 6724 Strategic Management 2

**and Law School Courses:**
- LAW 5000 Contracts 1 2

**Total**

10 34

**Notes:**
1. The 34 hours described above assumes completion of all preparatory coursework.
2. Students enrolled in the joint program must be registered for a minimum of three hours in the graduate school during the term they graduate. The three hours of registration must be in graduate school courses, i.e., law school courses will not satisfy this requirement.
### Suggested Course Sequencing

#### 2012 MASTER OF ACCOUNTING COMPONENT

<table>
<thead>
<tr>
<th>Semester 1 – Summer</th>
<th>Prerequisites:</th>
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<tbody>
<tr>
<td>ACG 5226 Mergers and Acquis. and Consolid. Statem.</td>
<td>ACG 4111 &quot;C&quot; 7AC Standing</td>
</tr>
<tr>
<td>ACG 5815 Accounting Inst. and Profess. Literature</td>
<td>ACG 4111 &quot;C&quot; ACG 5637 &quot;C&quot; 7AC Standing</td>
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<tr>
<th>Semester 2 – Fall</th>
<th>Prerequisites:</th>
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</thead>
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<tr>
<td>ACG or TAX 6XXX</td>
<td>Depends on course selection, 7AC Standing</td>
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<tr>
<td>ACG or TAX 6XXX</td>
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<td>MAN 5246 Organizational Behavior</td>
<td>MAN 3025 &quot;D&quot; 7AC Standing</td>
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<tr>
<th>Semester 3 – Spring</th>
<th>Prerequisites:</th>
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</thead>
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<td>ACG or TAX 6XXX</td>
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<tr>
<td>FIN XXXX</td>
<td>Depends on course selection, 7AC Standing</td>
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<thead>
<tr>
<th>Last Semester</th>
<th>Prerequisites:</th>
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</thead>
<tbody>
<tr>
<td>MAN 6724 Strategic Management</td>
<td>Completion of Business Core, 7AC Standing</td>
</tr>
</tbody>
</table>

### Notes:

1. The course sequencing above assumes the student has successfully completed all preparatory coursework.

2. Summer offerings are always dependent upon the availability of funding from the Florida legislature. Courses traditionally offered in the Summer are also offered in either the Fall or Spring semester.

3. Summer course offerings are scheduled at the discretion of the department offering the course and may be scheduled in terms “A”, “B” or “C”.
Graduate Drop Policy
As a graduate student, one course may be dropped with the understanding that:

1. The policy is intended to cover legitimate causes. It is not a free drop and students should exercise judgment in using the drop allowance.

2. The drop becomes part of the student’s official record with the School and will be recorded on the student’s official transcript ("W").

3. Withdrawal in any term (Fall, Spring or Summer) is counted as the student’s drop for the purpose of applying the one-drop policy.

4. All other drop requests must be acted upon by the Associate Director as advised by the Petitions 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.

5. 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).

Submitting a Drop Request Prior to the Published Deadline
1. Pick up a drop form from the Fisher School office (210 Gerson Hall) or download from http://warrington.ufl.edu/accounting/myfisher/forms.asp.

2. Complete the drop form and obtain the signature of the course instructor.

3. Return the signed form to the Fisher School for approval.

4. It is the responsibility of the student, not the Fisher School, to view your schedule on ISIS before the end of the drop deadline to confirm that the drop is reflected on your schedule.

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 drop/add petitions must be presented to the University of Florida Committee on Student Petitions. Such petitions should be presented to the Office of the Registrar (222 Criser Hall) for referral to that Committee.
**Unsatisfactory Performance**

Students who do not make satisfactory academic progress will be excluded from the graduate accounting program. In addition to Graduate School policies concerning unsatisfactory performance, the School will exclude students from the accounting program for each of the following reasons:

1. The student earns two grades below “B” in accounting courses numbered 5000 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 accounting grade point average, calculated on all attempts of all accounting courses (taken as a graduate student), falls below 3.0 and remains there after one subsequent term of enrollment.

3. The student’s cumulative grade point average (for all required courses other than Law School courses taken as a graduate student) falls below 3.0 and then remains there after one subsequent term of enrollment.

4. The student’s graduate grade point average (for all graduate courses taken as a graduate student) falls below 3.0 and remains there after one subsequent term of enrollment.

5. The student’s graduate accounting grade point average (for all accounting courses numbered 5000 and above and taken as a graduate student) falls below 3.0 and then remains there after one subsequent term of enrollment.

6. The student withdraws from the University three times after admission into the Fisher School of Accounting.

7. The student fails to complete a required accounting course for two consecutive semesters of enrollment.

8. 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).

9. Refer to the University undergraduate catalog (www.registrar.ufl.edu/catalog) for a discussion on grade point average computations.

**Graduation**

**Application for Graduation**

1. Each student should plan to see an advisor in a term prior to the semester the student plans to graduate to confirm that all degree requirements will be met pending the successful completion of the remaining plan of study. Graduation checks cannot be done during the week of drop/add.
JD/MAcc Program

2. It is the student’s responsibility to apply for graduation on ISIS. The deadline for submitting applications is published in the Schedule of Courses. Failure to submit a timely application may prevent graduation.

3. Students enrolled in the joint program must be registered for a minimum of three hours in the Graduate School during the term in which they graduate. The three hours of registration must be in Graduate School courses, i.e. law school courses will not satisfy this requirement. Finishing an incomplete grade from a prior term does not satisfy this requirement.

Minimum Requirements for Degree Certification
To graduate with a MAcc degree, a student must:

1. Have satisfactorily completed all preparatory coursework and the 34 semester hours of the prescribed coursework (see JD/MAcc program curriculum on page 68). The student must have completed the following minimum hours as a graduate student (7AC) in order to be awarded their MAcc degree.
   a.) A minimum of 34 total semester hours of coursework
      1. Junior/senior level accounting courses do not count in these hours.
      2. Freshman/sophomore level courses do not count in these hours.
      3. Courses in which the student earned a grade less than “C” do not count in these hours.
   b.) A minimum of 24 hours of graduate level coursework.
   c.) A minimum of 18 hours of graduate level accounting.

2. Completed all degree requirements to receive the JD degree.

3. In addition, the student must maintain a 3.0 GPA calculated on each of the following:
   a.) All courses completed as a graduate student.
   b.) All graduate courses (numbered 5000 and above) completed as a graduate student.
   c.) All accounting courses (numbered 3000 and above) completed as a graduate student.
   d.) All graduate accounting courses (numbered 5000 and above) completed as a graduate student.

4. For purposes of computing the GPAs referred to above the following apply:
   a.) If a course is repeated after an initial grade of “C” or better (for courses below 5000 level) and “B” or better (for courses above 4000 level) was earned in the course, then the repeat grade and hours will not be included in the University of Florida grade point average.
   b.) Except for (a) above, all attempts of all courses are included in the computation. This means that a repeated course is included as many times as grades for it were recorded.

1 Minimum GPA requirements are not rounded