

3/2 (BSAc/MAcc) Program

2019 3/2 Program Years 1-4 Course Sequencing (Common to all Concentration Options)

<p><i>Semester 1—Fall</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>ECO 2023 Principles of Microeconomics (GE-S)</td> <td style="text-align: right;">4</td> </tr> <tr> <td>IUF 1000 What is the Good Life (GE-H)</td> <td style="text-align: right;">3</td> </tr> <tr> <td>MAC 2233 Survey of Calculus 1 (State Core GE-M)</td> <td style="text-align: right;">3</td> </tr> <tr> <td>Composition (State Core GE-C) (WR-6)</td> <td style="text-align: right;">3</td> </tr> <tr> <td>Elective</td> <td style="text-align: right;"><u>1</u></td> </tr> <tr> <td></td> <td style="text-align: right;">14</td> </tr> </table>	ECO 2023 Principles of Microeconomics (GE-S)	4	IUF 1000 What is the Good Life (GE-H)	3	MAC 2233 Survey of Calculus 1 (State Core GE-M)	3	Composition (State Core GE-C) (WR-6)	3	Elective	<u>1</u>		14	<p>Minimum Tracking Requirements for Universal Tracking Term 1 (UT1):</p> <ol style="list-style-type: none"> 1. Maintain a minimum 3.0 UF GPA. 2. Maintain a minimum 3.0 preprofessional GPA. 3. Complete a total of two critical tracking courses. 		
ECO 2023 Principles of Microeconomics (GE-S)	4														
IUF 1000 What is the Good Life (GE-H)	3														
MAC 2233 Survey of Calculus 1 (State Core GE-M)	3														
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<p><i>Semester 2—Spring</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>ECO 2013 Prin. of Macroecon. (State Core GE-S)</td> <td style="text-align: right;">4</td> </tr> <tr> <td>GEB 3213 Prof. Business Writing (GE-C, WR-6)</td> <td style="text-align: right;">3</td> </tr> <tr> <td>MAC 2234 Survey of Calculus 2 (GE-M)</td> <td style="text-align: right;">3</td> </tr> <tr> <td>Humanities with Diversity (State Core GE-H, D)</td> <td style="text-align: right;">3</td> </tr> <tr> <td>Biological or Physical Sciences (GE-B or P)</td> <td style="text-align: right;"><u>3</u></td> </tr> <tr> <td></td> <td style="text-align: right;">16</td> </tr> </table>	ECO 2013 Prin. of Macroecon. (State Core GE-S)	4	GEB 3213 Prof. Business Writing (GE-C, WR-6)	3	MAC 2234 Survey of Calculus 2 (GE-M)	3	Humanities with Diversity (State Core GE-H, D)	3	Biological or Physical Sciences (GE-B or P)	<u>3</u>		16	<p>Minimum Tracking Requirements for UT2:</p> <ol style="list-style-type: none"> 1. Maintain a minimum 3.0 UF GPA. 2. Maintain a minimum 3.0 preprofessional GPA. 3. Complete a total of four critical tracking courses. 4. Complete MAC 2233 or equivalent. <p>*Note: IUF 1000 should be completed no later than UT2.</p>		
ECO 2013 Prin. of Macroecon. (State Core GE-S)	4														
GEB 3213 Prof. Business Writing (GE-C, WR-6)	3														
MAC 2234 Survey of Calculus 2 (GE-M)	3														
Humanities with Diversity (State Core GE-H, D)	3														
Biological or Physical Sciences (GE-B or P)	<u>3</u>														
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<p><i>Semester 3—Fall</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>ACG 2021 Introduction to Financial Accounting</td> <td style="text-align: right;">4</td> </tr> <tr> <td>CGS 2531 Problem Solving Comp. S/ware (GE-M)</td> <td style="text-align: right;">3</td> </tr> <tr> <td style="padding-left: 20px;">Recommended alternative: ISM 3013</td> <td></td> </tr> <tr> <td>GEB 3218 Professional Speaking</td> <td style="text-align: right;">3</td> </tr> <tr> <td>Humanities/International (GE-H and N, WR-6)</td> <td style="text-align: right;">3</td> </tr> <tr> <td>Elective</td> <td style="text-align: right;"><u>2</u></td> </tr> <tr> <td></td> <td style="text-align: right;">15</td> </tr> </table>	ACG 2021 Introduction to Financial Accounting	4	CGS 2531 Problem Solving Comp. S/ware (GE-M)	3	Recommended alternative: ISM 3013		GEB 3218 Professional Speaking	3	Humanities/International (GE-H and N, WR-6)	3	Elective	<u>2</u>		15	<p>Minimum Tracking Requirements for UT3:</p> <ol style="list-style-type: none"> 1. Maintain a minimum 3.0 UF GPA. 2. Maintain a minimum 3.0 preprofessional GPA. 3. Complete a total of six critical tracking courses. 4. Earn a minimum grade of "B" in ACG 2021.
ACG 2021 Introduction to Financial Accounting	4														
CGS 2531 Problem Solving Comp. S/ware (GE-M)	3														
Recommended alternative: ISM 3013															
GEB 3218 Professional Speaking	3														
Humanities/International (GE-H and N, WR-6)	3														
Elective	<u>2</u>														
	15														
<p><i>Semester 4—Spring</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>ACG 2071 Introduction to Managerial Accounting</td> <td style="text-align: right;">4</td> </tr> <tr> <td>STA 2023 Introduction to Statistics</td> <td style="text-align: right;">3</td> </tr> <tr> <td>Biological or Physical Science (State Core GE-B or P)</td> <td style="text-align: right;">3</td> </tr> <tr> <td>Social and Behavioral Sciences (GE-S, WR-6)</td> <td style="text-align: right;">3</td> </tr> <tr> <td>Elective</td> <td style="text-align: right;"><u>2</u></td> </tr> <tr> <td></td> <td style="text-align: right;">15</td> </tr> </table>	ACG 2071 Introduction to Managerial Accounting	4	STA 2023 Introduction to Statistics	3	Biological or Physical Science (State Core GE-B or P)	3	Social and Behavioral Sciences (GE-S, WR-6)	3	Elective	<u>2</u>		15	<p>Minimum Tracking Requirements for UT4:</p> <ol style="list-style-type: none"> 1. Maintain a minimum 3.0 UF GPA. 2. Maintain a minimum 3.0 preprofessional GPA. 3. Complete all critical tracking courses. 4. Earn a minimum grade of "B" in ACG 2071. 5. Complete all general education requirements, International/Diversity focus, and writing requirement courses. 		
ACG 2071 Introduction to Managerial Accounting	4														
STA 2023 Introduction to Statistics	3														
Biological or Physical Science (State Core GE-B or P)	3														
Social and Behavioral Sciences (GE-S, WR-6)	3														
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<p>Semester 5—Fall</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>ACG 3401 Business Processes & Accounting Information Systems</td> <td style="text-align: right;">4</td> </tr> <tr> <td>ACG 3101 Financial Accounting and Reporting 1</td> <td style="text-align: right;">4</td> </tr> <tr> <td>QMB 3250 Statistics for Business Decisions</td> <td style="text-align: right;">4</td> </tr> <tr> <td>FIN 3403 Business Finance</td> <td style="text-align: right;"><u>4</u></td> </tr> <tr> <td></td> <td style="text-align: right;">16</td> </tr> </table>	ACG 3401 Business Processes & Accounting Information Systems	4	ACG 3101 Financial Accounting and Reporting 1	4	QMB 3250 Statistics for Business Decisions	4	FIN 3403 Business Finance	<u>4</u>		16	<p>Prerequisites:</p> <p>ACG 2021—B, ACG 2071—B, and CGS 2531 or ISM 3013 ACG 2021—B, ACG 2071—B STA 2023 If sophomore, then ACG 2021 and ECO 2023 or If junior, then ACG 2021</p>				
ACG 3401 Business Processes & Accounting Information Systems	4														
ACG 3101 Financial Accounting and Reporting 1	4														
QMB 3250 Statistics for Business Decisions	4														
FIN 3403 Business Finance	<u>4</u>														
	16														
<p>Semester 6—Spring (APPLY FOR ADMISSION TO 3/2 PROGRAM) (Recruit for Summer Leadership Programs – must be on track for semester 6)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>ACG 4111 Financial Accounting and Reporting 2</td> <td style="text-align: right;">4</td> </tr> <tr> <td>ACG 4341 Cost and Managerial Accounting</td> <td style="text-align: right;">4</td> </tr> <tr> <td>MAN 3025 Principles of Management</td> <td style="text-align: right;">4</td> </tr> <tr> <td>MAR 3023 Principles of Marketing</td> <td style="text-align: right;"><u>4</u></td> </tr> <tr> <td></td> <td style="text-align: right;">16</td> </tr> </table>	ACG 4111 Financial Accounting and Reporting 2	4	ACG 4341 Cost and Managerial Accounting	4	MAN 3025 Principles of Management	4	MAR 3023 Principles of Marketing	<u>4</u>		16	<p>Prerequisites:</p> <p>ACG 3101—C, FIN 3403 ACG 3101—C, ACG 3401—C, QMB 3250, MAC 2234 ECO 2013, ECO 2023 or AEB 2014, and sophomore standing ECO 2013, ECO 2023 or AEB 2014, and sophomore standing</p>				
ACG 4111 Financial Accounting and Reporting 2	4														
ACG 4341 Cost and Managerial Accounting	4														
MAN 3025 Principles of Management	4														
MAR 3023 Principles of Marketing	<u>4</u>														
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<p>Semester 7—Fall (ADMITTED TO GRADUATE SCHOOL, GRADUATE STANDING) (Recruit for spring or summer internship – must be on track for semester 7)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>*ACG 5637 Auditing 1 (Module 1)</td> <td style="text-align: right;">2</td> </tr> <tr> <td>*ACG 5647 Auditing 2 (Module 2)</td> <td style="text-align: right;">2</td> </tr> <tr> <td>*TAX 5025 Federal Income Tax 1 (Module 1)</td> <td style="text-align: right;">2</td> </tr> <tr> <td>*TAX 5027 Federal Income Tax 2 (Module 2)</td> <td style="text-align: right;">2</td> </tr> <tr> <td>GEB 3373 International Business</td> <td style="text-align: right;">4</td> </tr> <tr> <td>BUL 4310 The Legal Environment of Business</td> <td style="text-align: right;"><u>4</u></td> </tr> <tr> <td></td> <td style="text-align: right;">16</td> </tr> </table> <p>*Graduate courses, Graduate tuition and fees assessed</p>	*ACG 5637 Auditing 1 (Module 1)	2	*ACG 5647 Auditing 2 (Module 2)	2	*TAX 5025 Federal Income Tax 1 (Module 1)	2	*TAX 5027 Federal Income Tax 2 (Module 2)	2	GEB 3373 International Business	4	BUL 4310 The Legal Environment of Business	<u>4</u>		16	<p>Prerequisites:</p> <p>ACG 4111—C, ACG 4341—C, accounting majors only ACG 5637—C, accounting majors only ACG 4111—C, ACG 4341—C, accounting majors only TAX 5025—C, accounting majors only MAN 3025 and MAR 3023 Junior standing or sophomore standing and ECO 2023</p>
*ACG 5637 Auditing 1 (Module 1)	2														
*ACG 5647 Auditing 2 (Module 2)	2														
*TAX 5025 Federal Income Tax 1 (Module 1)	2														
*TAX 5027 Federal Income Tax 2 (Module 2)	2														
GEB 3373 International Business	4														
BUL 4310 The Legal Environment of Business	<u>4</u>														
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<p>Semester 8—Spring</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>Electives</td> <td style="text-align: right;">4</td> </tr> <tr> <td>*ACG 5226 Advanced Accounting</td> <td style="text-align: right;">2</td> </tr> <tr> <td>*ACG 5815 Accounting Regulation</td> <td style="text-align: right;">2</td> </tr> <tr> <td>*TAX 5065 Tax Professional Research</td> <td style="text-align: right;">2</td> </tr> <tr> <td>**MAN 4504 Operations and Supply Chain Management</td> <td style="text-align: right;"><u>4</u></td> </tr> <tr> <td></td> <td style="text-align: right;">14</td> </tr> </table>	Electives	4	*ACG 5226 Advanced Accounting	2	*ACG 5815 Accounting Regulation	2	*TAX 5065 Tax Professional Research	2	**MAN 4504 Operations and Supply Chain Management	<u>4</u>		14	<p>Prerequisites:</p> <p>ACG 5647—C, TAX 5027—C, MAcc students only ACG 5647—C, MAcc students only TAX 5027—C, MAcc students only Completion of all business core courses (however MAN 4504 can be taken with one business core course remaining with consent from Heavener School of Business—HVNR 333)</p>		
Electives	4														
*ACG 5226 Advanced Accounting	2														
*ACG 5815 Accounting Regulation	2														
*TAX 5065 Tax Professional Research	2														
**MAN 4504 Operations and Supply Chain Management	<u>4</u>														
	14														
<p>*MAcc courses. Because these courses are not offered fall and are prerequisites for 5th year courses, students completing a spring internship must return to campus the following summer or will delay graduation by one year.</p> <p>** Students admitted to the 3/2 program will be taking additional courses in semester 8, and are encouraged to attempt to complete MAN4504 by semester 7, which would likely involve taking classes over a summer semester.</p>															
Total hours for Years 1 through 4	122														

3/2 (BSAc/MAcc) Program

2019 3/2 Program 5th Year – Concentration in Auditing

Course sequencing for the 5th year depends upon [course availability](#) and the student's individual preferences. Students are strongly encouraged to meet with the Associate Director to develop a plan of study.

1. Required Accounting Coursework—6 credits:

ACG 5226	Advanced Accounting (ACG 5647 "C", TAX 5027 "C" & MAcc student)	
ACG 5815	Accounting Regulation (ACG 5647 "C" & MAcc student)	
TAX 5065	Tax Professional Research (TAX 5027 "C" & MAcc student)	

For the 3/2 Program, these courses are included in Years 1-4 course sequencing.

Total Hours from Years 1 through 4

122

2. Additional Accounting Coursework—14 credits:

A. Must include all of the following auditing courses—4 credits:

ACG 6635	Issues in Audit Practice (ACG 5226 "C" & ACG 5815 "C" & MAcc student)	2	
ACG 6697	Information Systems Assurance (ACG 5226 "C" & ACG 5647 "C" & MAcc student)	<u>2</u>	4

B. Must include at least 6 credits from:

ACG 6207	Accounting for Risk (ACG 5226 "C" & ACG 5815 "C" & MAcc student)	2	
ACG 6685	Forensic Accounting (ACG 5226 "C" & ACG 5647 "C" & MAcc student)	2	
ACG 6175	Financial Reporting & Analysis (ACG 5226 "C" & MAcc student)	2	
ACG 6691	International Auditing (ACG 5226 "C" & ACG 5647 "C" & MAcc student)	<u>2</u>	6-8

C. Other Courses to earn the minimum 14 credits required of part 2:

ACG 5505	Governmental Accounting (ACG 5226 "C" & MAcc student)	2	
ACG 6136	Accounting Theory (ACG 5815 "C" & MAcc student)	2	
ACG 6107	Accounting for Income Taxes (TAX 5065 "C" & MAcc student)	2	
TAX 6105	Corporate Taxation (TAX 5065 "C" & MAcc student)	2	
TAX 6115	Advanced Corporate Taxation (TAX 6105 "C" & MAcc student)	2	
TAX 6205	Partnership Taxation (TAX 5065 "C" & MAcc student)	2	
TAX 6526	International Taxation (TAX 6105 "C" & MAcc student)	2	
TAX 6877	State & Local Taxation (TAX 6105 "C" & MAcc student)	<u>2</u>	<u>2-4</u> 14

3. Required Business Core Coursework—8 credits:

MAN 5246	Organizational Behavior	2	
MAN 6724	Strategic Management	2	
BUL 5832	Commercial Law for Accountants	2	
GEB 6229	Professional Communication for Accountants	<u>2</u>	8

4. Required Information Systems Course—2 credits:

Must include 2 credits from the following courses:

(Students who completed ISM 6129, ISM 6405, or ISM 6485 prior to Fall 2019 will have fulfilled this requirement.)

ISM 6128	Advanced Business Systems Design & Development 1	2	
ISM 6222	Business Telecommunications Strategy & Applications 1	2	
QMB 6358	Statistical Analysis for Managerial Decisions 1	<u>2</u>	2

5. Required Approved Business Electives—4 credits:

Enhance the student's plan of study by allowing him/her to explore a business area relating to his/her career goals. Graduate business courses satisfying the approved elective requirement are listed under [Course Availability](#).

Note: A maximum of 2 credits of accounting MAcc coursework may be used towards the approved business elective requirement (providing the accounting course was not used to complete the minimum accounting hours required of parts 1 or 2 listed above).

4

Total hours required to complete the 3/2 Program—Concentration in Auditing

150