### 3/2 (BSAc/MAcc) Program

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

#### Semester 1 — Fall
- **ECO 2023 Principles of Microeconomics (GE-S)** 4<br>- **IDS 1161 What is the Good Life (GE-H)** 3<br>- **MAC 2233 Survey of Calculus 1 (State Core GE-M)** 3<br>- **Composition (State Core GE-C) (WR-6)** 3<br>- **Elective** 1<br>- **Total hours for Years 1 through 4** 122

#### Minimum Tracking Requirements for Universal Tracking Term 1 (UT1):
1. Maintain a minimum 3.0 UF GPA.<br>2. Maintain a minimum 3.0 preprofessional GPA.<br>3. Complete a total of two critical tracking courses.

#### Semester 2 — Spring
- **ECO 2013 Prin. of Macroecon. (State Core GE-S)** 4<br>- **GEB 3213 Prof. Business Writing (GE-C, WR-6)** 3<br>- **MAC 2234 Survey of Calculus 2 (GE-M)** 3<br>- **Humanities with Diversity (State Core GE-H, D)** 3<br>- **Biological or Physical Sciences (GE-B or P)** 3<br>- **Elective** 2<br>- **Total hours for Years 1 through 4** 14

#### Minimum Tracking Requirements for UT2:
1. Maintain a minimum 3.0 UF GPA.<br>2. Maintain a minimum 3.0 preprofessional GPA.<br>3. Complete a total of four critical tracking courses.

#### Semester 3 — Fall
- **ACG 2021 Introduction to Financial Accounting** 4<br>- **CGS 2531 Problem Solving Comp. S/ware (GE-M)** 3<br>- **Recommended alternative: ISM 3013**<br>- **GEB 3218 Professional Speaking** 3<br>- **Humanities/International (GE-H and N, WR-6)** 3<br>- **Elective** 2<br>- **Total hours for Years 1 through 4** 16

#### Minimum Tracking Requirements for UT3:

#### Semester 4 — Spring
- **ACG 2071 Introduction to Managerial Accounting** 4<br>- **STA 2023 Introduction to Statistics** 3<br>- **Biological or Physical Science (State Core GE-B or P)** 3<br>- **Social and Behavioral Sciences (GE-S, WR-6)** 3<br>- **Elective** 2<br>- **Total hours for Years 1 through 4** 15

#### Minimum Tracking Requirements for UT4:

#### Semester 5 — Fall
- **ACG 3401 Business Processes & Accounting Information Systems** 4<br>- **ACG 3101 Financial Accounting and Reporting 1** 4<br>- **QMB 3250 Statistics for Business Decisions** 4<br>- **FIN 3403 Business Finance** 4<br>- **Elective** 2<br>- **Total hours for Years 1 through 4** 16

#### Minimum Tracking Requirements for UT5:
1. Maintain a minimum 3.0 UF GPA.<br>2. Maintain a minimum 3.0 preprofessional GPA.<br>3. Complete all critical tracking courses.

#### Semester 6 — Spring
- **ACG 4341 Cost and Managerial Accounting** 4<br>- **MAN 3025 Principles of Management** 4<br>- **MAR 3023 Principles of Marketing** 4<br>- **Elective** 2<br>- **Total hours for Years 1 through 4** 16

#### Minimum Tracking Requirements for UT6:
1. Maintain a minimum 3.0 UF GPA.<br>2. Maintain a minimum 3.0 preprofessional GPA.<br>3. Complete all critical tracking courses.

#### Semester 7 — Fall
- **ACG 5637 Auditing 1 (Module 1)** 2<br>- **ACG 5647 Auditing 2 (Module 2)** 2<br>- **TAX 5025 Federal Income Tax 1 (Module 1)** 2<br>- **TAX 5027 Federal Income Tax 2 (Module 2)** 2<br>- **ACG 3101—C, ACG 3401—C, QMB 3250, MAC 2234**<br>- **ECO 2013, ECO 2023 or AEB 2014, and sophomore standing**<br>- **ECO 2013, ECO 2023 or AEB 2014, and sophomore standing**

#### Minimum Tracking Requirements for UT7:
1. Maintain a minimum 3.0 UF GPA.<br>2. Maintain a minimum 3.0 preprofessional GPA.<br>3. Complete all critical tracking courses.

#### Semester 8 — Spring
- **ACG 4111 —C, ACG 4341 —C, accounting majors only**<br>- **ACG 5637 — C, accounting majors only**<br>- **ACG 5647 — C, MAcc students only**<br>- **TAX 5025 — C, accounting majors only**<br>- **MAC 3025 and MAR 3023**

#### Minimum Tracking Requirements for UT8:
1. Maintain a minimum 3.0 UF GPA.<br>2. Maintain a minimum 3.0 preprofessional GPA.<br>3. Complete all critical tracking courses.

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*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.

** 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.

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Total hours for Years 1 through 4: **122**

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2019 3/2 Program 5th Year – No Concentration

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)

   Total Hours from Years 1 through 4 122

2. Additional Accounting Coursework—14 credits:
   - A. Must include at least 2 credits of Financial Accounting from:
     - ACG 5505 Governmental Accounting (ACG 5226 “C” & MAcc student) 2
     - ACG 6136 Accounting Theory (ACG 5815 “C” & MAcc student) 2
     - ACG 6207 Accounting for Risk (ACG 5226 “C” & ACG 5815 “C” & MAcc student) 2
     - ACG 6175 Financial Reporting and Analysis (ACG 5226 “C” & MAcc student) 2

   - B. Must include at least 2 credits of Auditing from:
     - 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) 2
     - ACG 6685 Forensic Accounting (ACG 5226 “C” & ACG 5647 “C” & MAcc student) 2

   - C. Must include at least 2 credits of Taxation from:
     - ACG 6107 Accounting for Income Taxes (TAX 5065 “C” & MAcc student) 2
     - TAX 6105 Corporate Taxation (TAX 5065 “C” & MAcc student) 2
     - TAX 6205 Partnership Taxation (TAX 5065 “C” & MAcc student) 2

   - D. Other Courses to earn the minimum 14 credits required of part 2:
     - ACG 6691 International Auditing (ACG 5226 “C” & ACG 5647 “C” & MAcc student) 2
     - TAX 6115 Advanced Corporate Taxation (TAX 6105 “C” & MAcc student) 2
     - TAX 6526 International Taxation (TAX 6105 “C” & MAcc student) 2
     - TAX 6877 State & Local Taxation (TAX 6105 “C” & MAcc student) 2

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 2

4. Required Approved Business Electives—6 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).

   Total hours required to complete the 3/2 Program—No Concentration 150