

# **Freshman and Sophomore Guide**

**2015-2016**

## **Fisher School of Accounting**

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# Using the Freshman and Sophomore Guide

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

This guide is intended to aid, but not replace, the academic advising provided within the School. It is not designed to cover unusual circumstances. In planning your specific program of studies, and for answers to questions not covered by this guide, we encourage you to seek help of an undergraduate advisor. Academic advising is provided on an appointment basis so that we can give you our undivided attention. Appointments can be arranged through the School's receptionist (352-273-0200). To the extent possible, please try to make appointments early in the semester so that you will be able to take full advantage of your advance registration for the next term. Walk-in advising is available for undergraduates on Fridays from 8:30am to 1:00pm during fall and spring semesters to answer quick questions.

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

# Fisher School of Accounting

## History

Accounting has been one of the core 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 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. For 2015, U.S. News and World Report ranked the School's undergraduate accounting program 7th among public schools.

The Fisher School of Accounting (FSOA) has approximately 650 undergraduate and 200 graduate students. 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

All Fisher School of Accounting programs are fully accredited by the Association to Advance 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 March 2014.

## BSAc

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 prepare students for graduate studies. 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.

## Administration

Gary A. McGill, PhD, Director, Associate Dean, J. Roy Duggan Professor, *Texas Tech University*

John Laibson, Assistant Director, M.Ed., *University of Florida*

## 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*

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 Reppenhausen, PhD, Luciano Prida Sr. Term Professor, *Emory University*

Kathy Rupar, PhD, *Cornell University*

Jim Vincent, PhD, *Penn State University*

Luke Watson, PhD, *Penn State University*

### Master Lecturer:

Deborah Garvin, JD, PricewaterhouseCoopers Faculty Fellow, *UNC at Chapel Hill*

### Lecturer:

Christopher Falk, MAcc, *Miami University*

Jill Goslinga, MAcc, JD, Grant Thornton Faculty Fellow, *University of Florida*

Sonia Singh, MAcc, JD, LLM, *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*

# Bachelor of Science in Accounting

## Net General Education

19

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*	
GEB 3218 Professional Speaking	<u>3</u>	6

## 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	
<i>Recommended alternative: ISM 3013</i>		
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	<u>3*</u>	28
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## Freshman & Sophomore Electives

7

## 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 4632 Introduction to Auditing	3	
<i>Recommended alternative: ACG 5637 &amp; ACG 5647</i>		
TAX 4001 Introduction to Federal Income Tax	<u>3</u>	22
<i>Recommended alternative: TAX 5025 &amp; TAX 5027</i>		

## 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	<u>4</u>	28

## Junior & Senior Electives (course level $\geq$ 3000)

10

## Total BSAC Hours

120

# Freshman & Sophomore Tracking Requirements

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

<b>Minimum Tracking Requirements and Suggested Course Sequencing for Semesters 1 Through 4</b>	
<p><i>Semester 1 – Fall</i></p> <p><b>ECO 2023 Principles of Microeconomics (GE-S)</b> 4  <b>IUF 1000 What is the Good Life (GE-H)</b> 3  <b>MAC 2233 Survey of Calculus 1 (State Core GE-M)</b> 3  <b>Composition (State Core GE-C) (WR-6)</b> 3  <b>Elective</b> <u>1</u>  <b>14</b></p>	<p><b>Minimum Tracking Requirements for UT1:</b></p> <ol style="list-style-type: none"> <li>1. Maintain a minimum 3.0 Cumulative GPA.</li> <li>2. Maintain a minimum 3.0 preprofessional GPA.</li> <li>3. Complete a total of two critical tracking courses.</li> </ol>
<p><i>Semester 2 – Spring</i></p> <p><b>ECO 2013 Prin. of Macroecon. (State Core GE-S)</b> 4  <b>GEH 3213 Prof. Business Writing (GE-C, WR-6)</b> 3  <b>MAC 2234 Survey of Calculus 2 (GE-M)</b> 3  <b>Humanities with Diversity (State Core GE-H, D)</b> 3  <b>Biological or Physical Sciences (GE-B or P)</b> <u>3</u>  <b>16</b></p>	<p><b>Minimum Tracking Requirements for UT2:</b></p> <ol style="list-style-type: none"> <li>1. Maintain a minimum 3.0 Cumulative GPA.</li> <li>2. Maintain a minimum 3.0 preprofessional GPA.</li> <li>3. Complete a total of four critical tracking courses.</li> <li>4. Complete MAC 2233 or equivalent.</li> </ol> <p>*Note: UF requires that IUF 1000 be completed no later than UT2.</p>
<p><i>Semester 3 – Fall</i></p> <p><b>ACG 2021 Introduction to Financial Accounting</b> 4  <b>CGS 2531 Problem Solving Comp. S/ware (GE-M)</b> 3  <b>Recommended alternative: ISM 3013</b>  <b>GEH 3218 Professional Speaking</b> 3  <b>Humanities/International (GE-H and N, WR-6)</b> 3  <b>Elective</b> <u>2</u>  <b>15</b></p>	<p><b>Minimum Tracking Requirements for UT3:</b></p> <ol style="list-style-type: none"> <li>1. Maintain a minimum 3.0 Cumulative GPA.</li> <li>2. Maintain a minimum 3.0 preprofessional GPA.</li> <li>3. Complete a total of six critical tracking courses.</li> <li>4. Earn a minimum grade of “B” in ACG 2021.</li> </ol>
<p><i>Semester 4 – Spring</i></p> <p><b>ACG 2071 Introduction to Managerial Accounting</b> 4  <b>STA 2023 Introduction to Statistics</b> 3  <b>Biological or Physical Science (State Core GE-B or P)</b> 3  <b>Social and Behavioral Sciences (GE-S and D; WR-6)</b> 3  <b>Elective</b> <u>2</u>  <b>15</b></p>	<p><b>Minimum Tracking Requirements for UT4:</b></p> <ol style="list-style-type: none"> <li>1. Maintain a minimum 3.0 Cumulative GPA.</li> <li>2. Maintain a minimum 3.0 preprofessional GPA.</li> <li>3. Complete all critical tracking courses.</li> <li>4. Earn a minimum grade of “B” in ACG 2071.</li> <li>5. Complete all general education requirements, International/Diversity focus, and Gordon Rule courses.</li> </ol>
<p><i>Semester 5 – Fall</i></p> <p><b>ACG 3101 Financial Accounting and Reporting 1</b> 4  <b>ACG 3401 Bus. Processes &amp; Accounting Info. Systems</b> 4  <b>FIN 3403 Business Finance</b> 4  <b>QMB 3250 Statistics for Business Decisions</b> <u>4</u>  <b>16</b></p>	<p><b>Transition to Junior Year</b></p> <p>Tracking criteria and policies and procedures applicable to Juniors and Seniors are located in the Fisher School of Accounting Handbook downloadable at <a href="http://warrington.ufl.edu/accounting/myfisher/bsac/">warrington.ufl.edu/accounting/myfisher/bsac/</a></p>

# Policies and Procedures Relating to Freshman and Sophomore Students

## Frequently Asked Questions

1. *Should I take the Assessment and Learning in Knowledge Spaces exam (ALEKS) before preview?*

Yes. ALEKS is designed to predict a student's success in calculus and should be taken before Preview. If a student does not earn a minimum score of 50% on ALEKS, he/she must take a lower-level math course (MAC 1140 or MAC1147). This lower level math course would have to be completed during the first semester of enrollment in order to remain "on track".

2. *I plan on returning home during the summer. Can I take courses at a state college near my home and apply these course credits towards my BSAC Degree?*

- a. With advance approval, students may take general education courses or electives at other state universities or state colleges. Approval can be obtained by completing a Transient Student Form online at [www.flvc.org](http://www.flvc.org).

- b. Once a student has been admitted to the Fisher School of Accounting, preprofessional courses may not be taken outside the University of Florida. Students should plan their studies so that all preprofessional courses are completed during the Fall or Spring semesters if they plan on returning home during the summer. Note, however, that in the summer, some UF preprofessional courses are offered online with exams using ProctorU, which allows students to complete exams anywhere providing they have high-speed internet and a webcam. For more information about the availability of these courses, visit the following page: [warrington.ufl.edu/accounting/myfisher/bsac/courseavailability.asp](http://warrington.ufl.edu/accounting/myfisher/bsac/courseavailability.asp).

3. *What happens if I don't earn the minimum "B" grade required in ACG 2021 (Introduction to Financial Accounting) and ACG 2071 (Introduction to Managerial Accounting)?*

Students are allowed two attempts to earn the minimum "B" grade in ACG 2021 and ACG 2071. Drops and withdrawals are included in these two attempts. Students who do not earn the minimum "B" grade by their second attempt in each course will not be allowed to continue in the accounting program.

4. *Should I consider using private tutoring services to help me learn ACG 2021 or ACG 2071?*

It is always the student's choice to decide if private tutoring companies are in their best interest. In our experience, these services focus on memorization and shortcuts, and we strongly discourage accounting students from using these methods to learn accounting. Successful accounting students will focus their effort on mastering the underlying concepts of financial and managerial accounting (which is critical for performing well in upper-division accounting courses). Students requiring assistance should use the instructor's office hours, or the office hours of our student assistants who we have chosen based upon their mastery of the material.

5. *Am I required to take the exact general education course categories listed on page 6?*

No. Students may vary the hours for the following general education categories: Social and Behavioral Science, Physical and Biological Science, and Humanities. Among these categories a student must complete a total of 24 hours. Within any single category, students have the flexibility to vary the number of hours they complete providing: no fewer than six hours and no more than twelve hours are taken in any one category.

6. *Can business core courses such as MAN 3025 (Principles of Management) and MAR 3023 (Principles of Marketing) fulfill general education requirements?*

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

7. *How will FSOA communicate with me?*

The primary means by which the School will communicate announcements, events, changes in course offering, or other important information is to your GatorLink email address. Your GatorLink email is the only way we can verify your identity, therefore we cannot respond to other email addresses. In addition, students who are admitted to the School should log onto <http://warrington.ufl.edu/accounting/myfisher/> and subscribe to the FSOA mailing list to ensure that they receive notices from the School in a timely manner. Weekly announcements are distributed only by e-mail.

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

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

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

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

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

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

### **Unsatisfactory Performance**

Students who do not make satisfactory academic progress will be dropped from the accounting program. In addition to university regulations concerning unsatisfactory performance, the School will exclude freshman and sophomore students from the accounting program for each of the following reasons:

1. The student does not comply with the terms of his/her Universal Tracking Agreement.
2. The student has not earned a minimum "B" grade in ACG 2021 and ACG 2071 after 2 attempts (including drops and withdrawals).
3. The student's cumulative grade point average falls below 3.0 and is not restored by the end of the next tracking term.
4. The student's preprofessional grade point average falls below 3.0 and is not restored by the end of the next tracking term. Upon successful completion of a preprofessional course with a grade of C or better, no further attempts of the course (or an equivalent course) will be considered in calculation of this GPA. For additional information regarding how the preprofessional GPA is computed, refer to the Fisher School of Accounting Handbook.
5. The student withdraws from the University three times while classified as an AC student.
6. The student has not completed the Fisher School of Accounting Honor Statement.

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

### **Majors, Minors, and Dual Degrees**

Students may choose a minor in programs offered by the University, except for the Warrington College of Business Administration. In addition, by Fisher School of Accounting faculty policy, students may not double major or enter any dual degree program (except for the 3/2 MAcc or the JD/MAcc).

### **Academic Advising**

We cannot schedule phone-in advising, nor can we effectively advise students by email. Our undergraduate advisors are available for academic advising on an appointment basis at the School's administrative office (GER 210). All students are advised to seek guidance **well in advance** of registration periods. Appointments may be scheduled by calling (352) 273-0200. In addition, walk-in advising is available for undergraduates on Fridays from 8:30 am to 1:00 pm during fall and spring semesters. Walk-in advising sessions are designed to answer quick questions and last no longer than five to ten minutes. Walk-in advising cannot develop an extensive plan of study, resolve complex questions, or address matters requiring privacy.

### **Part-Time or Off-Track Students**

The Fisher School of Accounting is a lock-step program. Students who cannot take the suggested course loads listed on page 6 need to seek academic advising. Delays up to one year may be encountered due to the lack of course availability and prerequisite deficiencies.

### **Student Academic Support System (SASS)**

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

### **Accounting, Business Core, Critical Tracking, and Preprofessional Courses from Other Institutions**

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

### **Petition to Waive School Policies**

Any request for waiver of School policies requires the submission of a petition form to the Assistant Director. Petition forms are available at the School office (GER 210), or may be downloaded at [warrington.ufl.edu/accounting/docs/fsoa\\_petition.pdf](http://warrington.ufl.edu/accounting/docs/fsoa_petition.pdf). The Assistant Director will either approve or deny the request, often based on the guidance of the School's Curriculum Committee. Until a School decision is made, students should not operate under any presumption that the petition will be approved. If a student wishes to appeal the decision of the Assistant Director and/or Program Committee he or she should request that the petition be submitted to the Petitions Committee.

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

### **Honor Statement**

The Fisher School of Accounting requires its students to adhere to the highest level of academic integrity. Our students and faculty have developed a statement detailing each student's responsibility regarding academic honesty. As evidence of awareness of these responsibilities, we require each student to

sign an Honor Statement. This statement is mailed to each student upon admission, may be obtained from the Fisher School of Accounting office (210 GER), or may be downloaded. Failure to complete this statement will result in a hold being placed on the student's records barring further registration as an accounting student.

## Undergraduate Registration

### Minimum and Maximum Loads

1. Fifteen hours is considered an average course load. Students electing to carry twelve semester hours or less have to attend summer sessions (**subject to availability**) to remain on track towards a timely graduation.
2. Taking fewer than 12 credits in a semester could affect financial aid eligibility. For more information, contact the Office for Student Financial Affairs.
3. The maximum load per term is eighteen credits. Students may exceed this maximum only with the permission of the Assistant Director.

### Courses Taken at Other Institutions After Admission to the University

Once admitted to the Fisher School of Accounting, a student may not take any preprofessional, accounting, or business core course work required as part of the Bachelor of Science in Accounting degree at any other institution. Elective and general education courses may be taken outside the university only if:

1. The student will have more than 30 hours left to graduate from the Fisher School upon completion of such courses.
2. The student must complete courses at a State University to complete the 9 hour summer requirement.
3. The student obtains the advance approval of the Assistant Director.
4. Dual enrollment is not allowed unless advanced approval is obtained from the Assistant Director.

### Distance Learning Courses

Web-based courses offered in the university schedule of courses may be taken. However, distance learning or correspondence courses offered by the Division of Continuing education (Flexible Learning) are not permitted.

### S/U Grade Option

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

### **Drop/Add Period During the First Week of Classes**

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

## **Freshman and Sophomore Drop Policies**

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

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

### **Submitting a Drop Request Prior to the Published Deadline**

#### **Drop Request Procedures:**

1. Pick up a drop form from the Fisher School office (210 Gerson Hall) or the form may be downloaded.
2. Complete the drop form and obtain the signature of the course instructor.
3. Return the signed form to the Fisher School for its approval and signature.
4. Continue to attend class until you verify that a "W" appears next to the course in the MySchedule link in ONE.UF.

### **Drop Requests After the Published Deadline**

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

## **Preprofessional and Critical Tracking Course Descriptions**

### **ACG 2021 - Introduction to Financial Accounting**

Credits: 4

Prereq: sophomore standing (minimum 24 credit hours).

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

### **ACG 2071 - Introduction to Managerial Accounting**

Credits: 4

Prereq: ACG 2021 or the equivalent.

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

### **CGS 2531 - Problem Solving Using Computer Software (see suggested alternative course ISM 3013 below)**

Credits: 3

Prereq: MAC 1147 or the equivalent.

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

#### **OR: ISM 3013 - Introduction to Information Systems**

Credits: 4; Prereq: MAC 2311 or MAC 2233, and sophomore standing.

Introduction to the role of information systems and technology in an organization with a focus on the use of Access and Excel to solve business problems. Students receive the knowledge necessary to earn Microsoft certifications in Access and Excel.

### **ECO 2013 - Principles of Macroeconomics**

Credits: 4

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

## **ECO 2023 - Principles of Microeconomics**

Credits: 4

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

## **MAC 2233 - Survey of Calculus 1**

Credits: 3

Prereq: Any of the following: minimum acceptable score on the online mathematics placement exam\*; grade of C in a MAC course numbered 1140 or higher; AP credit for MAC 2311; or IB credit for a MAC course numbered 1140 or higher. Any course grades, AP or IB scores used to meet this prerequisite must be on file at UF by registration.

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

*\*Assessment and Learning in Knowledge Spaces exam (ALEKS) is required before registering in MAC 2233 unless you have received AP/IB/DE credit for MAC 2233 or 2311 or have completed MAC 1140 or 1147.  
Your test score will determine whether you first need to take a precalculus course.*

### **Score**

49% & below	You must first take MAC 1147 or MAC 1140 with a grade of "C" or higher.
50% & above	You may register for MAC 2233.

## **STA 2023 - Introduction to Statistics 1**

Credits: 3

Graphical and numerical descriptive measures. Simple linear regression. Basic probability concepts, random variables, sampling distributions, central limit theorem. Large and small sample confidence intervals and significance tests for parameters associated with a single population and for comparison of two populations. Use of statistical computer software and computer applets to analyze data and explore new concepts. (M)

## **MAC 2234 –Survey of Calculus 2**

Credits: 3

Prereq: grade of C or better in MAC 2233 or the equivalent.

Sequences, geometric and Taylor series; systems of linear equations, Gaussian elimination, matrices, determinants and vectors; partial differentiation, multiple integrals; applications to marginal analysis, least-squares and Lagrange multipliers.(M)

# Undergraduate Accounting Minor

The minor in accounting is open to all non-accounting students in on-campus programs. It offers students a strong foundation in financial and managerial accounting beyond the introductory level.

With the increasingly interdisciplinary model used by businesses, completion of the minor broadens career opportunities and increases the student's marketability. With careful course selection, completion of the minor will accrue enough accounting credits for students from any major to apply for direct admission to the Master of Accounting program upon completion of the undergraduate degree.

Hours: Credits will vary

## Undergraduate Accounting Course Availability

### **Required Courses**

- ACG 2021 Introduction to Financial Accounting (sophomore standing)
- ACG 2071 Introduction to Managerial Accounting (ACG 2021 "B")
- ACG 3101 Financial Accounting and Reporting 1 (ACG 2021 "B"; ACG 2071 "B")
- ACG 3401 Business Processes and Accounting Information Systems (ACG 2021 "B"; ACG 2071 "B"; CGS 2531 or ISM 3013 )
- ACG 4111 Financial Accounting and Reporting 2 (ACG 3101 "C"; FIN 3403 )
- ACG 4341 Cost and Managerial Accounting (ACG 3101 "C"; ACG 3401 "C"; QMB 3250 ; MAC 2234 )

### **Additional Requirements**

1. Student must be in an on-campus program. The minor is not available to UF students in online programs.
2. All 3000-level and above course work must be completed at the University of Florida.
3. All course and grade prerequisites must be satisfied. Because the prerequisites for some upper-division accounting courses include business courses not included herein, non-business majors typically have to complete additional business courses to complete this minor.
4. A minimum grade of C is required for each course in the minor, except for ACG 2021 and ACG 2071, which require a minimum grade of B.
5. With advanced approval from the Assistant Director, additional 3000-level or above accounting courses may be substituted for the requirements listed above.

# Mission of the Fisher School of Accounting

## OUR MISSION:

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

## SHARED PURPOSES:

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

## SHARED VALUES:

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

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

## MEASURES OF SUCCESS:

- Consistently ranked among the top ten public university accounting programs.
- Consistently ranked in the top half among the accounting programs of a select set of benchmark schools.
- Accounting research at Florida is competitive with that produced by our set of benchmark schools.
- Recognized for 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.

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