

# FISHER SCHOOL OF ACCOUNTING

## Junior Transfer Standards – BSAC Program

The Fisher School of Accounting uses an applicant pool to select candidates for admission to its Bachelor of Science in Accounting program—BSAc. All applications that meet the minimum standards (defined in part A below) are placed into a pool from which the most qualified are selected for admission each term. Candidates with incomplete applications or who do not meet all minimum standards for inclusion in the applicant pool will be denied without further contact from our office.

Meeting the minimum admission criteria does not guarantee admission. Historically, to be a competitive candidate for admission, students have required grade point averages of well above 3.5 (overall and preprofessional), but the actual admission profile varies annually. GPA profiles of previously admitted classes can be found on the demographics section of the Fisher School website.

It is critical to note that admission decisions are not based exclusively on grades. Admission decisions use a holistic evaluation method which consider attributes such as, but not limited to: pattern of repeated coursework, drops, withdrawals, general education deficiencies, the rigor of electives coursework completed, and the academic reputation of the program attended (including its accreditation). Although not required, serious candidates are encouraged to complete Calculus 2 (MAC 2234 or MAC 2312). Part C describes other important admission policies.

The BSAC is a challenging program that includes rigorous upper-division coursework. Admitted students are expected to have a good understanding of introductory accounting topics and are encouraged to spend significant time studying for the preprofessional courses ACG 2021 and ACG 2071 (or their equivalents), even if less studying is sufficient to obtain a high grade.

Once admitted, students will be required to take financial and managerial accounting competency exams prior to enrolling in ACG 3101 Financial Accounting and Reporting 1. **Students who are unable to pass these exams will not be able to complete the major.** Applicants are encouraged to review our [Accounting Competency Exams website](#).

Transfer candidates not offered admission to accounting but who are interested in studying business are encouraged to consider the [Heavener School of Business](#), [UF Online Business Program](#) or [business related majors offered by other UF colleges](#). It is important to note that all on-campus undergraduate students have the opportunity to [minor in accounting](#).

### A. Minimum Standards for Inclusion in the Undergraduate Applicant Pool:

1. Meet the Office of Admissions minimum requirements for Junior level transfers.
2. Completion of, or in the process of completing, at least 60 semester hours of transferable coursework from an accredited institution.
  - *In the case of a transfer applicant from a community or state college within the State of Florida, an Associate of Arts degree (A.A.) is required prior to enrollment in the Fisher School of Accounting.*
3. Applicants will not be eligible for admission if they have earned 90 transferable hours.
4. Applicants should have official grades for all coursework completed at the time of the application, but if official grades for ALL preprofessional coursework described herein have not been provided by the applicable credentials deadline for the term the applicant is seeking admission, then the application will be deemed incomplete and denied without further notification from our office.
5. 3.0 cumulative GPA, calculated on all attempts of all college-level course work (see Detailed Computation of Cumulative GPA below).
6. Completion of seven preprofessional courses with a 3.0 GPA (see Detailed Computation of Preprofessional GPA below).

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

7. ACG 2021—Introduction to Financial Accounting and ACG 2071—Introduction to Managerial Accounting, or their equivalents, must be completed with a minimum grade of “B.”
  - *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.*

**B. 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) or the IELTS (International English Language Testing System). **There are no exceptions to the minimum TOEFL and IELTS requirements listed below.**

	<u>Total</u>	<u>Listening</u>	<u>Writing</u>	<u>Reading</u>	<u>Speaking</u>
TOEFL	100	26	17	20	23
IELTS	7.0	7.0	7.0	7.0	7.0

**C. Policies Relating to Undergraduate (BSAc) Admissions**

1. Meeting the minimum standards as stated herein does not guarantee admission into the Fisher School. Admission is selective.
2. Transfer students are advised that all 3000 level and above accounting and business core courses required of the BSAC degree must be taken at the University of Florida. **The completion of more than one upper-division business or accounting course prior to admission will negatively affect prospects for admission.**
3. The Office of Admissions 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, state, 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.
4. Admission to the University of Florida as a transfer student does not guarantee admission to the Fisher School. If a transfer student declares accounting as their major but is accepted into any other major, 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.
5. Admission to the Fisher School does not constitute admission to the 3/2 Program. This requires a separate application to the Graduate School.
6. For students who are not offered admission to the BSAC, the [State University System](#) (SUS) website provides links to other accounting programs within the SUS.
7. Admission requirements into the Fisher School are always subject to change. Please visit the [Fisher School of Accounting](#) website for the current standards.

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GPA CALCULATIONS

1. Detailed computation of cumulative GPA:
  - *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.*
  - *Grade forgiveness is not considered when computing the GPA. All attempts of repeated courses factor into the GPA.*
  - *For UF students, the UFGPA is calculated as described in the undergraduate catalog. Note that the handling of repeated coursework changed in Spring 2019.*
2. Detailed computation of preprofessional GPA:
  - *Grade forgiveness is not considered when computing the preprofessional GPA.*
  - *When an applicant is repeating a course after having earned a grade of "C", "S", "P" or higher, the repeat grade will not be averaged into the preprofessional GPA computation (unless the repeated grade is lower than a C). 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.*
  - *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. For example, 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.*
  - *If a student who earned credit for a preprofessional course (or its equivalent) via high school dual enrollment chooses to repeat the course at UF, once the UF grade is posted, it will replace the grade earned via dual enrollment in the preprofessional GPA, regardless of whether the UF grade is higher or lower than the dual enrollment grade.*
  - *If ACG 2021 or ACG 2071 (or their equivalents) are taken via high school dual enrollment, those dual enrollment courses will not count as "attempts" toward earning a B or better. In other words, students will have 2 attempts to earn the B or better after graduating high school.*
  - *If a student earns a B or better in ACG 2021 or ACG 2071 via high school dual enrollment, and subsequently retakes the course at UF, but does not earn a B or better, the student may still continue in the accounting major, assuming all other requirements are met.*
  - *Aside from the above exceptions, all attempts of repeated courses will factor into the preprofessional GPA.*