

**Bachelor of Science in Accounting
Master of Accounting
3/2 Combined Program
Postbaccalaureate
Juris Doctor/Master of Accounting**

Fisher School of Accounting

2014-2015 Student Handbook



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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 about 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. For most undergraduates, your catalog is the academic year you matriculated to the University of Florida. For transfer students from colleges or universities in the Florida SUS system, your catalog year is generally the year you were admitted to the state college or university. 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 at (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 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 2014.

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:

Matthew Ege, PhD, *University of Texas at Austin*

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*

Luke Watson, PhD, *Penn State University*

Master Lecturer:

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

Lecturer:

Dominique DeSantiago, MAcc, Associate Director, *University of Florida*

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*

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 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 [National Association of State Boards of Accountancy \(NASBA\)](http://www.nasba.org).

Admission Requirements for the BSAc Program

Submitting an Undergraduate Application

The process for submitting an application to become an undergraduate accounting student depends upon one's classification. Applicants are encouraged to read all policies relating to admission and to meet with an academic advisor to answer questions regarding the admission process. There are four ways to become an undergraduate accounting student:

1) Newly Admitted UF Freshman

Students who select accounting as their Universal Tracking major upon admission to the University of Florida will automatically be 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

The minimum standards that must be met before a student will be eligible to be reclassified into the Fisher School as a freshman or a sophomore are as follows:

1. Student must meet with an academic advisor.
2. The BSAc program is not available to UF students enrolled in off-campus (online) programs.
3. Transfer students admitted to other majors at UF after Spring 2014 may not reclassify to the BSAc program (however all on-campus students may minor in accounting with the approval of their college).
4. Student must have fewer than 60 credit hours completed, including current registration (without AP,IB, AICE, or DE credit).
5. Student must be able to be on track for the BSAc program within one semester of admission.
6. Students with a grade below "B" or a "W" in their first attempt of either ACG 2021 or ACG 2071 cannot reclassify to accounting until they earn a minimum grade of "B" in the course in which they had a deficiency.
7. Students are allowed a maximum of two attempts to earn the minimum "B" grade in ACG 2021 and ACG 2071 (including withdrawals).
8. Must have an overall UF GPA of 3.0 or greater.
9. Must have a minimum 3.0 preprofessional GPA.
10. If application is submitted after the last day to drop a course, the application will be held until final grades are posted.

Undergraduate BSAc Program

3) Current UF Junior/Senior Students in Other Majors

The minimum standards that must be met before a student will be considered for admission into the Fisher School are as follows:

1. Student must meet with an academic advisor.
2. The BSAc program is not available to UF students enrolled in off-campus (online) programs.
3. Transfer students admitted to other majors at UF after Spring 2014 may not reclassify to the BSAc program (however all on-campus students may minor in accounting with the approval of their college).
4. Student must have at least a minimum of 60 credit hours completed, including current registration (not including AP, IB, AICE, or DE credit).
5. Must have an overall UF GPA of 3.0 or greater.
6. Must have a minimum 3.0 preprofessional GPA.
7. Must have successfully completed all Bachelor of Science in Accounting Universal Tracking requirements for semesters 1-4.
8. Must complete degree within a total of 138 hours at UF.
9. Must successfully complete any upper-division accounting courses in process with a minimum of a "C" grade.
10. If the application is after the last day to drop a course, the application will be held until grades are posted.

4) Junior Transfers

Bachelor of Science in Accounting— Deadlines for the 2015-2016 Academic Year		
Fall 2015	Application due by April 1, 2015	All credentials due by May 15, 2015
Spring 2016	Application due by August 1, 2015	All credentials due by September 1, 2015

The Fisher School of Accounting is a limited access program; it 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.**

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, or higher, grade point average are required to be a competitive candidate for admission, but the actual admission profile varies annually.

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 (its accreditation and affiliation with the Florida SUS system). Serious candidates are encouraged to complete additional coursework in mathematics such as Calculus 2 (MAC 2234 or MAC 2312). Part C describes other important admission policies.

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

Undergraduate BSAC Program

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

1. Completion of, or in the process of completing, at least 60 semester hours of coursework from an accredited institution.
 - *In the case of a transfer applicant from a 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.*
 - *Florida community (State) college Associate in Arts graduates and candidates from Florida Public Universities who have successfully completed 60 semester credit hours of coursework, including the 36 credit hour General Education Requirement, shall receive priority for admission to limited access programs over out-of-state applicants and transfer students from Florida private institutions.*
2. 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 has 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.
3. 3.0 cumulative GPA, calculated on all attempts of all college-level course work.
 - *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).*
 - *Grade forgiveness is not considered when computing the GPA.*
4. Completion of seven preprofessional courses with a 3.0 GPA.

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

- *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.*
- *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.*

Undergraduate BSAc Program

5. 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). IELTS scores are not accepted as a replacement on the TOEFL requirements.

<u>Total</u>	<u>Listening</u>	<u>Writing</u>	<u>Reading</u>	<u>Speaking</u>
86	26	17	20	23

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 business course prior to admission will negatively affect prospects for admission.
3. 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.
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 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.
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.

Majors, Minors, and Dual Degrees

Majors and Dual Degrees

Because of the large number of courses required in the major, students may not double major or enter any dual degree program (except for the 3/2 MAcc or the JD/MAcc).

Minors

A minor is an officially recognized secondary concentration of study in an approved subject area outside of the major, consisting of at least 15 credits of appropriate course work. The specific requirements for each minor can be found in the Undergraduate Catalog. In order to add a minor, you must meet all the following requirements:

1. Academic Requirements: must have earned a minimum of 45 credits, meet all tracking requirements, and be able to complete the minor without delaying graduation.
2. Approved Minors: To ensure the student has a balanced educational experience at the University of Florida, undergraduate accounting students may choose to minor in programs offered by colleges other than the Warrington College of Business Administration.
3. Limits: Because of the large number of courses required in the major, accounting students may obtain one minor.

Minors are appended to the student's official transcript. Minors do not appear on diplomas.

To apply for a minor, simply complete the minor application and schedule an appointment to meet with an academic advisor. Once all necessary approvals have been obtained, the student must submit the form to the Office of the University Registrar, located at 222 Criser Hall (2nd Floor).

Students may cancel a minor by submitting the same minor application form used to add a minor, but instead check the minor cancellation check box on the form. College approval is not needed to cancel a minor, simply submit the completed form to the Office of the University Registrar.

Policies and Procedures for Newly Admitted Undergraduate Students

Freshman and sophomore policies and procedures are detailed in the FSOA Freshman and Sophomore Guide.

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 the FSOA website 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 is maintained on the School's website.

Lock-Step Program

The BSAc is a lock-step program. Students who do not complete the course loads listed on page 20 will be out-of-cycle. The same delays are likely for students who drop accounting courses. Delays in progress towards graduation will be encountered due to the lack of course availability and prerequisite deficiencies. Being out-of-cycle can also affect internship opportunities. For details, visit the Career Recruiting Advice section of the FSOA website.

Undergraduate BSAc Program

Computer Requirement

All University of Florida students are expected to own a computer. You must have a notebook computer to begin your junior year. Minimum and recommended computer standards for UF students can be found online.

Student Academic Support System (SASS)

It is the students' responsibility to be aware of their academic requirements. Students are encouraged to log onto ISIS 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

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 8:30am to 1:00pm 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.

Accounting and Business Core Courses from Other Institutions

Once a student has been admitted into the Fisher School of Accounting, the student may not take additional accounting or business core coursework at another institution. Students who have taken junior/senior level business courses at accredited universities prior to entering the Fisher School are only permitted to use one such course to satisfy 3000 level or above business core coursework. 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. **Failure to do so may result in the student being dropped from a subsequent course.**

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 for guidance.

Undergraduate BSAC Program

Petition to Waive School Policies

Any request to waive the policies of the School requires submission of a petition form to the Associate Director. This form may be obtained from the school office (GER 210) or downloaded. 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. ISIS provides students with information regarding the registration process, the University Schedule of Courses, the academic calendar, and class meeting times. Students should:

- Complete Registration Prep on ISIS before advanced registration begins.
- Register at your ISIS scheduled appointment time before classes fill up.
- When registering for a fall course with a summer prerequisite, wait 24 hours after registering for the summer course before registering for the fall course.

Students are forewarned to exercise caution in registering for modular courses. When registering for modular courses, 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 Priorities for New Junior Transfer Accounting Students

To make progress toward the BSAC degree in a timely fashion, applicants must complete all freshman and sophomore requirements. Note that all preprofessional and critical tracking courses listed on page 19 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.

Undergraduate BSAC Program

Registration priorities for new junior transfer accounting students are:

1. Register for ACG 3101 Financial Accounting and Reporting 1 and ACG 3401 Business Processes & Accounting Information Systems.
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.

Courses Taken at Other Institutions After Admission to the University

Once admitted to the Fisher School of Accounting, a student may not take preprofessional, communications, 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:

- The student will have more than 30 hours left to graduate from the Fisher School upon completion of such courses.
- The student obtains the advance approval of the Associate 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) is not permitted.

Career Recruiting Activity

Accounting students are encouraged to explore all career opportunities in public accounting, industry, financial services, and government. Students should strike a balance between recruiting activities and other responsibilities (academic, extracurricular, social, and work related). Prospective employers are on campus and in Gerson Hall regularly. The School Calendar provides details about these events. As time permits, attend recruiting events to build relationships with prospective employers, **but do not devote too much time to recruiting activities because, if your academic performance deteriorates, your marketability will be adversely affected.**

For important recruiting information, visit Career Recruiting Advice for Fisher School of Accounting Students on the FSOA website.

Supervised Accounting Internship: ACG 4941

Although internships are encouraged, most students do not need to register for internship credit. In order to earn credit, the preponderance of the internship experience must be directly related to accounting (under the supervision of a CPA), and the duties performed must not be predominately clerical or bookkeeping in nature. Typical duties would involve the tasks performed by an entry-level professional accountant without formal work experience. Multiyear, rotational non-client service internships do not qualify for accounting internship credit. The internship must cover a minimum of eight weeks of full-time employment.

Undergraduate BSAC Program

Students should meet with an advisor to determine whether internship credit hours are needed. If 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. Must be an accounting student and have successfully completed ACG 5647 and TAX 5027.
2. Complete the enrollment form and deliver to GER 210 to have the Internship Coordinator evaluate the proposal for approval.

Please note: Registration in this class **must** be completed during advanced or regular registration in order to avoid late registration fees. Internship credit cannot be awarded for an internship completed in a prior semester.

Registration for Undergraduate Electives

1. A minimum of 60 credit hours must be at the 3000 or above course level.
2. A minimum of 60 semester credit hours **must** be taken outside the Fisher School of Accounting and the Warrington College of Business.
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. Undergraduate electives may be taken using the S/U grade option.

Undergraduate Accounting Course Descriptions

Course descriptions for undergraduate accounting courses can be found in the Undergraduate Catalog.

Undergraduate Students Registering for Graduate Courses

With the exception of TAX 5025 (Federal Income Tax 1), TAX 5027 (Federal Income Tax 2), ACG 5637 (Auditing 1), and ACG 5647 (Auditing 2), 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 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 their schedule.

Undergraduate BSAc Program

2014 Bachelor of Science in Accounting Program

Net General Education		19
<i>36 hours total minus 17 hours of general education included as part of preprofessional requirements.</i>		
<i>*Courses identified below are applied towards the 36 hour General Education requirement.</i>		
Communications Requirement		
GEB 3213 Professional Business Writing (<i>Alternatives Available</i>)	3*	
GEB 3218 Professional Speaking (<i>Alternatives Available</i>)	<u>3</u>	6
Preprofessional and Critical Tracking Courses		
<u>Preprofessional:</u>		
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	
<u>Other Critical Tracking:</u>		
MAC 2234 Survey of Calculus 2	<u>3*</u>	28
Freshman & Sophomore Electives		<u>7</u>
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 (2 Cr.) & ACG 5647 (2 Cr.)</i>		
TAX 4001 Introduction to Federal Income Tax	<u>3</u>	22
<i>Recommended alternative: TAX 5025 (2 Cr.) & TAX 5027 (2 Cr.)</i>		
Business Core Course Requirements:		
BUL 4310 The Legal Environment of Business	4	
FIN 3403 Business Finance	4	
GEB 3373 International Business	4	
MAN 3025 Principles of Management	4	
MAN 4504 Operations and 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 ≥ 3000)		<u>10</u>
Total BSAc Hours		<u>120</u>

Undergraduate BSAc Program

2014 Bachelor of Science in Accounting Program Course Sequencing

Semester 1 – Fall ECO 2023 Principles of Microeconomics (GE-S) 4 MAC 2233 Survey of Calculus 1 (GE-M) 3 Humanities (GE-H, WR-6) 3 * HUM 2305 What is the Good Life (GE-H) 3 Elective <u>1</u> 14	Minimum Tracking Requirements for UT1: 1. Maintain a minimum 3.0 cumulative GPA. 2. Maintain a minimum 3.0 preprofessional GPA. 3. Complete a total of two critical tracking courses.
Semester 2 – Spring ECO 2013 Principles of Macroeconomics (GE-S) 4 MAC 2234 Survey of Calculus 2 (GE-M) 3 GEB 3213 Prof. Business Writing (GE-C, WR6) 3 Physical or Biological Science (GE-P or B) 3 Humanities (GE-H) <u>3</u> 16	Minimum Tracking Requirements for UT2: 1. Maintain a minimum 3.0 cumulative GPA. 2. Maintain a minimum 3.0 preprofessional GPA. 3. Complete a total of four critical tracking courses. 4. Complete MAC 2233 or equivalent. *Note: UF requires HUM 2305 be completed no later than UT2.
Semester 3 – Fall ACG 2021 Introduction to Financial Accounting 4 CGS 2531 Problem Solving Using Computer Software (GE-M) 3 <i>Recommended Alternative: ISM 3013</i> GEB 3218 Professional Speaking 3 Humanities/International (GE-H and N, WR-6) 3 Elective <u>2</u> 15	Minimum Tracking Requirements for UT3: 1. Maintain a minimum 3.0 cumulative 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.
Semester 4 – Spring ACG 2071 Introduction to Managerial Accounting 4 STA 2023 Introduction to Statistics 3 Physical or Biological Science (GE-P or B) 3 Social and Behavioral Science/Diversity (GE-S and D, WR-6) 3 Elective <u>2</u> 15	Minimum Tracking Requirements for UT4: 1. Maintain a minimum 3.0 cumulative 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, Gordon Rule courses.
Semester 5 – Fall 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	Prerequisites: ACG 2021 – B, ACG 2071 – B, CGS 2531 or ISM 3013 ACG 2021 – B, ACG 2071 – B STA 2023 If 2AC, then ACG 2021 and ECO 2023 or If 3AC, then ACG 2021
Semester 6 – Spring (Recruit for Summer Leadership Programs – must be on track for semester 6) 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	Prerequisites: ACG 3101 – C, FIN 3403 ACG 3101 – C, ACG 3401 – C, QMB 3250, MAC 2234 ECO 2013, ECO 2023 or AEB 2014 ECO 2013, ECO 2023 or AEB 2014
Important: <ul style="list-style-type: none"> Semesters 7 and 8 assume the student does <u>not</u> plan to seek admission to the Master of Accounting (MAcc) program at the University of Florida. Students intending to apply for the MAcc and complete an internship must complete ACG 5637, ACG 5647, TAX 5025 and TAX 5027 during fall of semester 7 (instead of TAX 4001 and ACG 4632 in spring semester 8). Students planning to apply for the MAcc program are strongly encouraged to meet with an academic advisor to develop a plan of study for their senior year. 	
Semester 7 – Fall GEB 3373 International Business 4 BUL 4310 The Legal Environment of Business 4 Elective ≥ 3000 <u>6</u> 14	Prerequisites: MAN 3025 and MAR 3023 3AC standing or 2AC standing and ECO 2023
Semester 8 – Spring ACG 4632 Introduction to Auditing 3 TAX 4001 Introduction to Federal Income Tax 3 Elective ≥ 3000 4 MAN 4504 Operations and Supply Chain Management <u>4</u> 14	Prerequisites: ACG 4111 – C, ACG 4341 – C ACG 4111 – C, ACG 4341 – C 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 – BRY 133).

Undergraduate Drop Policies

Students passing accounting courses with a minimum grade of “C” should not drop the course. Students should also determine if dropping the course will delay graduation or disrupt plans for an internship. For details, meet with your advisor and review information concerning Career Recruiting Advice.

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. Drop requests must be made by the drop deadline. This date is determined by the University each semester and is published under the Calendar/Deadlines link in ISIS.
2. Unused drops from one classification will not transfer up to subsequent classifications. Note: for 3/2 students: if the student has not previously used both of his or her junior / senior drops then one more drop will be allowed.
3. The 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.
4. The policy is intended to cover legitimate causes. They are not free drops and students should exercise judgment in using the drop allowance.
5. All drops become part of the student’s official record with the School and will be recorded on the student’s official transcript (“W”).
6. 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.
7. Once a student has exhausted his / her available drops, additional 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 only approve drops for reasons that it determines were beyond the student’s control (such as a University error or serious medical emergency).
8. 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 they successfully register for the course again during advanced registration).
9. Students must continue to attend class until a “W” appears next to the course on ISIS. It is the responsibility of the student, not the Fisher School, to view his/her schedule on ISIS before the end of the drop deadline to confirm that the drop has been processed.

Withdrawal from All Courses

Students may withdraw from all courses up until the drop deadline. This date is determined by the University each semester and is published under the Calendar/Deadlines link in ISIS. To withdraw from all courses, withdraw (or select “withdraw” under My Online Services on ISIS). Withdrawing from all courses may affect your standing in the accounting program, and although university or college approval is not required, we strongly encourage students to contact an academic advisor prior to submitting the online application. Once the student has used ISIS to withdraw from all courses, the process cannot be undone.

Undergraduate BSAC Program

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) for referral to that Committee.

Junior/Senior 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 falls below 2.0 and remains there after **one** subsequent term of enrollment.
3. The student’s cumulative upper-division 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 3000 level and above 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 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. Failure to submit a timely application may prevent graduation.

Undergraduate BSAC Program

Walking Out of Term

The University does not provide a commencement ceremony at the end of the Summer A term. Students who complete all degree requirements on campus at the end of Summer A term (or students who are taking courses that are exclusively off campus during Summer B/C) may petition to walk out of term.

Walking out of term permits the student to rent graduation regalia and “walk” in the Spring commencement ceremony. Approval is a courtesy extended so that the student, family, and friends can celebrate with their classmates. The student’s name will be called as he/she participates in the ceremony, but his/her name will not appear in the official commencement program and the degree is only conferred upon satisfactory completion of all graduation requirements. For more information, schedule an appointment to meet with your academic advisor.

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 19). 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.
 - 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 (rounding not permitted) on all University of Florida coursework.
3. Have a minimum 2.0 upper-division GPA (rounding not permitted) on all University of Florida coursework (all courses taken after the student reaches 60 semester credit hours).
4. Have a minimum 2.0 GPA (rounding not permitted) on all attempts of all required accounting courses numbered 3000 and above.
 - a.) The student must have completed a minimum of 22 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 for a general discussion on grade point average computations.

Undergraduate BSAc Program

7. Students who enter the University of Florida with fewer than 60 credits must earn at least nine credits before graduation during summer terms at a State University System (SUS) institution.
 - a) Credits earned at State/Community Colleges do not count towards this requirement.
 - b) Students who earn six credits through UF-sponsored, UF exchange or approved SUS study-abroad programs during one or two summer terms completely satisfy the summer-term enrollment requirement.

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 upper-division 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 upper-division 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 upper-division 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. Upper-division 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 (1 credit S/U), under the supervision of the Fisher School. The thesis must be accompanied by an abstract. The form is available at the Fisher School of Accounting office or website. 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 the 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. This program offers three tracks: auditing, taxation and generalist.

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 to practice as a CPA in Florida. Visit the Florida Board of Accountancy or call (850) 487-1395 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 National Association of State Boards of Accountancy (NASBA) CPA Exam.

Important Note: Because 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.

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

The minimum standards that must be met 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 of at least 3.0 (rounding not permitted) calculated on all courses taken after the student reaches 60 credit hours.
3. A minimum GPA of 2.8 (rounding not permitted) in all accounting courses completed at UF (3000 level and above) 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 "C-".
4. 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.

3/2 (BSAc/MAcc) Program

- The timing of the student's application must meet one of the patterns listed in the "3/2 Program Timing of Application" table below.
- Because admission to the 3/2 Program is simply early admission to graduate school, there are no exceptions made for students who do not meet all minimum admission requirements. Students denied admission to the 3/2 program are encouraged to improve their academic performance during their senior year and apply for admission to the traditional Master of Accounting program upon completion of the BSAc.

3/2 Program Timing of Application		
Completed	In process in the semester prior to admission	Application for admission for the following semester accepted?
ACG 3401 ACG 3101	ACG 4111 ACG 4341	YES (recommended)
ACG 3401 ACG 3101 ACG 4341	ACG 4111	YES (acceptable)
ACG 3401 ACG 3101 ACG 4111	ACG 4341	YES (acceptable)
ACG 3401 ACG 3101 ACG 4111 ACG 4341	NONE	YES (not recommended)
Any other possible combination not listed		NO

Majors, Minors, and Dual Degrees

Majors and Dual Degrees

Because of the large number of courses required in the major, students may not double major or enter any dual degree program (except for the 3/2 MAcc or the JD/MAcc).

Undergraduate Minors

A minor is an officially recognized secondary concentration of study in an approved subject area outside of the major, consisting of at least 15 credits of appropriate course work. The specific requirements for each minor can be found in the Undergraduate Catalog. In order to add a minor, you must meet all the following requirements:

- Academic Requirements:** must have earned a minimum of 45 credits, meet all tracking requirements, and be able to complete the minor without delaying graduation.
- Approved Minors:** To ensure the student has a balanced educational experience at the University of Florida, undergraduate accounting students may choose to minor in programs offered by colleges other than the Warrington College of Business Administration.
- Limits:** Because of the large number of courses required in the major, accounting students may obtain one minor.

3/2 (BSAc/MAcc) Program

Minors are appended to the student's official transcript. Minors do not appear on diplomas.

To apply for a minor, simply complete the minor application and schedule an appointment to meet with an academic advisor. Once all necessary approvals have been obtained, the student must submit the form to the Office of the University Registrar, located at 222 Criser Hall (2nd Floor).

Students may cancel a minor by submitting the same minor application form used to add a minor, but instead check the minor cancellation check box on the form. College approval is not needed to cancel a minor, simply submit the completed form to the Office of the University Registrar.

Graduate Minors

Graduate accounting students are encouraged to complete a graduate minor in Information Systems and Operations Management. The graduate ISOM minor is jointly offered by the Fisher School of Accounting and the department of Information Systems & Operations Management. The minor requires the selection of specific graduate auditing courses and the completion of ten credits of coursework in Information Systems. Six of these hours fulfill the approved elective requirement of the MAcc program. With proper planning, the minor in ISOM and the 3/2 program degree can be completed within the 150 credit hours required.

Policies and Procedures for Newly Admitted 3/2 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 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 is maintained on the School's website.

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 for UF students can be found online.

Student Academic Support System (SASS)

It is the students' responsibility to be aware of their academic requirements. Students are encouraged to log onto ISIS 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.

3/2 (BSAc/MAcc) Program

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. This form may be obtained from the school office (GER 210) or downloaded. 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

Modular Courses

Modular courses 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 follow the modular format.

The University Schedule of Courses does not provide modular course offerings. The best way to determine if a course is offered during the first half or the second half of the semester is to visit MAcc Course Availability.

Students are forewarned to exercise caution in registering for modular courses. When registering for modular courses, 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.

3/2 (BSAc/MAcc) Program

Registration

Students register for courses through the ISIS portal. ISIS provides students with information regarding the registration process, the University Schedule of Courses and the academic calendar. Students should:

- Complete Registration Prep on ISIS before advanced registration begins.
- Register at your ISIS scheduled appointment time before classes fill up.
- When registering for a fall course with a summer prerequisite, wait 24 hours after registering for the summer course before registering for the fall course.
- To determine which modular courses are offered, visit MAcc Course Availability.

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 (Flexible Learning).
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.

Career Recruiting Activity

Accounting students are encouraged to explore all career opportunities in public accounting, industry, financial services, and government. Students should strike a balance between recruiting activities and other responsibilities (academic, extracurricular, social, and work related). Prospective employers are on campus and in Gerson Hall regularly. The School Calendar provides details about these events. As time permits, attend recruiting events to build relationships with prospective employers, **but do not devote too much time to recruiting activities because, if your academic performance deteriorates, your marketability will be adversely affected.**

For important recruiting information, visit Career Recruiting Advice for Fisher School of Accounting Students on the FSOA website.

Supervised Accounting Internship: ACG 4941

Although internships are encouraged, most students do not need to register for internship credit. In order to earn credit, the preponderance of the internship experience must be directly related to accounting (under the supervision of a CPA), and the duties performed must not be predominately clerical or bookkeeping in nature. Typical duties would involve the tasks performed by an entry-level professional accountant without formal work experience. Multiyear, rotational non-client service internships do not qualify for accounting internship credit. The internship must cover a minimum of eight weeks of full-time employment.

Students should meet with an advisor to determine whether internship credit hours are needed. If 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. Must be an accounting student and have successfully completed ACG 5647 and TAX 5027.
2. Complete the enrollment form and deliver to GER 210 to have the Internship Coordinator evaluate the proposal for approval.

Please note: Registration in this class **must** be completed during advanced or regular registration in order to avoid late registration fees. Internship credit cannot be awarded for internship completed in a prior semester.

Approved Elective

Depending on the student's track, the 3/2 program requires the completion of four to six 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 MAcc Course Availability 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.
6. Because approved electives are offered by other academic units in the Warrington College of Business, its registration process begins later in the term and is based upon a priority system. First priority is given to students who must complete the course in order to graduate. Remaining seats are then made available to other graduate students in the College and School who meet all published prerequisites.

3/2 (BSAc/MAcc) Program

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.

Graduate Curriculum Accounting Core Course Descriptions

Course descriptions for graduate accounting courses can be found in the Graduate Catalog.

3/2 (BSAc/MAcc) Program

2014 3/2 Program Years 1-4 Course Sequencing (Common to all Tracks)

Semester 1 – Fall ECO 2023 Principles of Microeconomics (GE-S) 4 MAC 2233 Survey of Calculus 1 (GE-M) 3 Humanities (GE-H, WR-6) 3 * HUM 2305 What is the Good Life (GE-H) 3 Elective <u>1</u> 14	Minimum Tracking Requirements for UT1: 1. Maintain a minimum 3.0 cumulative GPA. 2. Maintain a minimum 3.0 preprofessional GPA. 3. Complete a total of two critical tracking courses.
Semester 2 – Spring ECO 2013 Principles of Macroeconomics (GE-S) 4 MAC 2234 Survey of Calculus 2 (GE-M) 3 GEB 3213 Prof. Business Writing (GE-C, WR6) 3 Physical or Biological Science (GE-P or B) 3 Humanities (GE-H) <u>3</u> 16	Minimum Tracking Requirements for UT2: 1. Maintain a minimum 3.0 cumulative GPA. 2. Maintain a minimum 3.0 preprofessional GPA. 3. Complete a total of four critical tracking courses. 4. Complete MAC 2233 or equivalent. *Note: UF requires HUM 2305 be completed no later than UT2.
Semester 3 – Fall ACG 2021 Introduction to Financial Accounting 4 CGS 2531 Problem Solving Using Computer Software (GE-M) 3 <i>Recommended Alternative: ISM 3013</i> GEB 3218 Professional Speaking 3 Humanities/International (GE-H and N, WR-6) 3 Elective <u>2</u> 15	Minimum Tracking Requirements for UT3: 1. Maintain a minimum 3.0 cumulative 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.
Semester 4 – Spring ACG 2071 Introduction to Managerial Accounting 4 STA 2023 Introduction to Statistics 3 Physical or Biological Science (GE-P or B) 3 Social and Behavioral Science/Diversity (GE-S and D, WR-6) 3 Elective <u>2</u> 15	Minimum Tracking Requirements for UT4: 1. Maintain a minimum 3.0 cumulative 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, Gordon Rule courses.
Semester 5 – Fall 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	Prerequisites: ACG 2021 – B, ACG 2071 – B, CGS 2531 or ISM 3013 ACG 2021 – B, ACG 2071 – B STA 2023 If 2AC, then ACG 2021 and ECO 2023 or If 3AC, then ACG 2021
Semester 6 – Spring (APPLY FOR ADMISSION TO 3/2 PROGRAM) (Recruit for Summer Leadership Programs – must be on track for semester 6) 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	Prerequisites: ACG 3101 – C, FIN 3403 ACG 3101 – C, ACG 3401 – C, QMB 3250, MAC 2234 ECO 2013, ECO 2023 or AEB 2014 ECO 2013, ECO 2023 or AEB 2014
Semester 7 – Fall (ADMITTED TO GRADUATE SCHOOL, 7AC STANDING) (Recruit for spring or summer internship – must be on track for semester 7) 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	Prerequisites: ACG 4111 – C, ACG 4341 – C, AC standing ACG 5637 – C, AC standing ACG 4111 – C, ACG 4341 – C, AC standing TAX 5025 – C, AC standing MAN 3025 and MAR 3023 3AC standing or 2AC standing and ECO 2023
Semester 8 – Spring 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 *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.	Prerequisites: ACG 4111 – C, 7AC standing ACG 5647 – C, 7AC standing TAX 5027 – C, 7AC standing 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 – BRY 133)
Total hours for Years 1 through 4 122	

3/2 (BSAc/MAcc) Program

2014 3/2 Program 5th Year – Audit Track

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 4111 "C" & 7AC)		
ACG 5815	Accounting Regulation (ACG 5647 "C" & 7AC)		
TAX 5065	Tax Professional Research (TAX 5027 "C" & 7AC)		

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" & 7AC)	2	
ACG 6697	Info Sys Assurance (ACG 5226 "C" & ACG 5647 "C" & 7AC)	<u>2</u>	4

B. Must include at least 6 credits from:

ACG 6207	Accounting for Risk (ACG 5226 "C" & ACG 5815 "C" & 7AC)	2	
ACG 6685	Forensic Accounting (ACG 5226 "C" & ACG 5647 "C" & 7AC)	2	
ACG 6175	Financial Reporting & Analysis (ACG 5226 "C" & 7AC)	2	
ACG 6691	International Audit (ACG 5226 "C" & ACG 5647 "C" & 7AC)	<u>2</u>	6-8

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

ACG 5505	Governmental Accounting (ACG 4111 "C" & 7AC)	2	
ACG 6136	Accounting Theory (ACG 5815 "C" & 7AC)	2	
TAX 6105	Corporate Taxation (TAX 5065 "C" & 7AC)	2	
TAX 6115	Advanced Corporate Tax (TAX 6105 "C" & 7AC)	2	
TAX 6205	Partnership Taxation (TAX 5065 "C" & 7AC)	2	
TAX 6526	International Taxation (TAX 6105 "C" & 7AC)	2	
TAX 6726	Executive Tax Planning (TAX 5065 "C" & 7AC)	2	
TAX 6877	State & Local Taxation (TAX 6105 "C" & 7AC)	<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:

ISM 6129	Advanced Systems Design & Development II	2	
ISM 6405	Business Intelligence	2	
ISM 6485	Electronic Commerce & Logistics	<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—Audit track

150

3/2 (BSAc/MAcc) Program

2014 3/2 Program 5th Year – Tax Track

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 4111 "C" & 7AC)		
ACG 5815	Accounting Regulation (ACG 5647 "C" & 7AC)		
TAX 5065	Tax Professional Research (TAX 5027 "C" & 7AC)		

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 tax courses—6 credits:

TAX 6105	Corporate Taxation (TAX 5065 "C" & 7AC)	2	
TAX 6115	Advanced Corporate Taxation (TAX 6105 "C" & 7AC)	2	
TAX 6205	Partnership Taxation (TAX 5065 "C" & 7AC)	<u>2</u>	6

B. Must include at least 4 credits from the following tax courses:

TAX 6526	International Taxation (TAX 6105 "C" & 7AC)	2	
TAX 6726	Executive Tax Planning (TAX 5065 "C" & 7AC)	2	
TAX 6877	State & Local Taxation (TAX 6105 "C" & 7AC)	<u>2</u>	4-6

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

ACG 5505	Governmental Accounting (ACG 4111 "C" & 7AC)	2	
ACG 6136	Accounting Theory (ACG 5815 "C" & 7AC)	2	
ACG 6207	Accounting for Risk (ACG 5226 "C" & ACG 5815 "C" & 7AC)	2	
ACG 6635	Issues in Audit Practice (ACG 5226 "C" & ACG 5815 "C" & 7AC)	2	
ACG 6697	Info Sys Assurance (ACG 5226 "C" & ACG 5647 "C" & 7AC)	2	
ACG 6685	Forensic Accounting (ACG 5226 "C" & ACG 5647 "C" & 7AC)	2	
ACG 6175	Financial Reporting & Analysis (ACG 5226 "C" & 7AC)	2	
ACG 6691	International Audit (ACG 5226 "C" & ACG 5647 "C" & 7AC)	<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 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).

6

Total hours required to complete the 3/2 Program—Tax track

150

3/2 (BSAc/MAcc) Program

2014 3/2 Program 5th Year – Generalist Track

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 4111 "C" & 7AC)		
ACG 5815	Accounting Regulation (ACG 5647 "C" & 7AC)		
TAX 5065	Tax Professional Research (TAX 5027 "C" & 7AC)		

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 at least 2 credits of Financial Accounting from:

ACG 5505	Governmental Accounting (ACG 4111 "C" & 7AC)	2	
ACG 6136	Accounting Theory (ACG 5815 "C" & 7AC)	2	
ACG 6207	Accounting for Risk (ACG 5226 "C" & ACG 5815 "C" & 7AC)	2	
ACG 6175	Financial Reporting and Analysis (ACG 5226 "C" & 7AC)	<u>2</u>	2-8

B. Must include at least 2 credits of Auditing from:

ACG 6635	Issues in Audit Practice (ACG 5226 "C" & ACG 5815 "C" & 7AC)	2	
ACG 6697	Info Systems Assurance (ACG 5226 "C" & ACG 5647 "C" & 7AC)	2	
ACG 6685	Forensic Accounting (ACG 5226 "C" & ACG 5647 "C" & 7AC)	<u>2</u>	2-6

C. Must include at least 2 credits of Taxation from:

TAX 6105	Corporate Taxation (TAX 5065 "C" & 7AC)	2	
TAX 6205	Partnership Taxation (TAX 5065 "C" & 7AC)	2	
TAX 6726	Executive Tax Planning (TAX 5065 "C" & 7AC)	<u>2</u>	2-6

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

ACG 6691	International Auditing (ACG 5226 "C" & ACG 5647 "C" & 7AC)	2	
TAX 6115	Advanced Corporate Taxation (TAX 6105 "C" & 7AC)	2	
TAX 6526	International Taxation (TAX 6105 "C" & 7AC)	2	
TAX 6877	State & Local Taxation (TAX 6105 "C" & 7AC)	<u>2</u>	<u>0-8</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 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).

6

Total hours required to complete the 3/2 Program—Generalist track

150

3/2 Program Drop Policies

Students passing accounting courses with a minimum grade of “B” should not drop the course. Students should also determine if dropping the course will delay graduation or disrupt plans for an internship. For details, meet with your advisor and review information concerning Career Recruiting Advice.

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. Drop requests must be made by the drop deadline. This date is determined by the University each semester and is published under the Calendar/Deadlines link in ISIS.
2. Unused drops from one classification will not transfer up to subsequent classifications. Note: for 3/2 students: if the student has not previously used both of his or her junior / senior drops then one more drop will be allowed.
3. The 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.
4. The policy is intended to cover legitimate causes. They are not free drops and students should exercise judgment in using the drop allowance.
5. All drops become part of the student’s official record with the School and will be recorded on the student’s official transcript (“W”).
6. 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.
7. Once a student has exhausted his / her available drops, additional 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 only approve drops for reasons that it determines were beyond the student’s control (such as a University error or serious medical emergency).
8. 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 they successfully register for the course again during advanced registration).
9. Students must continue to attend class until a “W” appears next to the course on ISIS. It is the responsibility of the student, not the Fisher School, to view his/her schedule on ISIS before the end of the drop deadline to confirm that the drop has been processed.

Withdrawal from All Courses

Students may withdraw from all courses up until the drop deadline. This date is determined by the University each semester and is published under the Calendar/Deadlines link in ISIS. To withdraw from all courses, withdraw (or select “withdraw” under My Online Services on ISIS). Withdrawing from all courses may affect your standing in the accounting program, and although university or college approval is not required, we strongly encourage students to contact an academic advisor prior to submitting the online application. Once the student has used ISIS to withdraw from all courses, the process cannot be undone.

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) for referral to that Committee.

3/2 (BSAc/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 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.

3/2 (BSAc/MAcc) Program

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. 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.

Walking Out of Term

The University does not provide a commencement ceremony at the end of the Summer A term. Students who complete all degree requirements on campus at the end of Summer A term (or students who are taking courses that are exclusively off campus during Summer B/C) may petition to walk out of term.

Walking out of term permits the student to rent graduation regalia and "walk" in the Spring commencement ceremony. Approval is a courtesy extended so that the student, family, and friends can celebrate with their classmates. The student's name will be called as he/she participates in the ceremony, but his/her name will not appear in the official commencement program and the degree is only conferred upon successful completion of all graduation requirements. For more information, schedule an appointment to meet with your academic advisor.

Minimum Requirements for Degree Certification

To graduate, a student must:

1. Have satisfactorily completed 150 semester hours of the prescribed coursework (see 3/2 Program Curriculum on pages 32-35). 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 20 hours of graduate level accounting coursework.
 - *Preparatory courses (such as TAX 5025, TAX 5027, ACG 5637 or ACG 5647), courses such as ACG 6905 (Independent study), ACG 6940 (Supervised Teaching), graduate accounting service courses (such as ACG 5005, ACG 5065, or ACG 5075), or courses offered by other academic units are not substitutes for the graduate accounting courses listed on pages 32-35.*
2. In addition, the student must maintain a 3.0 GPA (rounding not permitted) 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 (excluding ACG 5005, ACG 5065, ACG 5075, ACG 6940, or ACG 6905).
 - d.) All graduate accounting courses (numbered 5000 and above) completed as a graduate student (excluding ACG 5005, ACG 5065, ACG 5075, ACG 6940, or ACG 6905).

3/2 (BSAc/MAcc) Program

3. For purposes of computing the GPAs (rounding not permitted) 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.

Honors and High Honors

Graduating with Honors

Outstanding performance for the Bachelor of Science degree in Accounting 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 upper-division 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 upper-division 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 upper-division 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. Upper-division 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. For 3/2 students, 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. The program offers three tracks: auditing, taxation and generalist. 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 57.

Admission Requirements for the MAcc Program

Application

Students seeking admission to the Master of Accounting program submit a graduate application through the University of Florida's Admissions Office. Prospective graduate students must take the Graduate Management Admission Test (GMAT). Graduate applications will not be processed without a test score.

Minimum Standards for Entry to the MAcc Program Applicant Pool

1. Bachelor degree, or equivalent. International applicants may be required to have their academic credentials evaluated by private evaluation services to establish academic equivalency. Review list of approved private evaluation services.
2. GPA of at least 3.0 (rounding not permitted) calculated on all junior/senior level coursework (courses taken after the student reaches 60 hours).
3. GPA of at least 3.0 (rounding not permitted) for all accounting courses numbered 3000 and above:
 - a. Students without an undergraduate degree in accounting must have, at a minimum, completed 12 upper-division credits of accounting including coverage of a minimum of: 6 credits of financial accounting, 3 credits of cost & managerial accounting, and 3 credits of accounting information systems. For more information, view our entire preparatory course requirements (Note: If admitted, the student will still have to satisfy all unmet preparatory course requirements).
 - b. Once a student has earned a "C" grade in these courses, repeats of the same course will not be computed in the student's accounting GPA if the repeat grade is higher than a "C-".
4. 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.
5. Foreign applicants who are not exempt under university guidelines must complete the TOEFL (Test of English as a Foreign Language). IELTS scores are not accepted as a replacement on the TOEFL requirement. **There are no exceptions to the minimum TOEFL requirements listed below.**

<u>Total</u>	<u>Listening</u>	<u>Writing</u>	<u>Reading</u>	<u>Speaking</u>
86	26	17	20	23

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

MAcc Program

Policies Relating to MAcc Program Admissions

Meeting the minimum standards does not guarantee admission into the Fisher School. Admission is selective. In addition to the published admission requirements, admission decisions consider other important attributes such as, but not limited to, the academic reputation of the undergraduate program attended, the pattern of repeated coursework, drops, withdrawals, preparatory course deficiencies, or the completion of graduate coursework required to be completed in the MAcc.

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.

Graduate Minors and Concurrent Graduate Degrees

Graduate students may complete graduate minors or be enrolled in concurrent graduate degree programs. Additional information can be found in the Graduate School catalog.

Graduate accounting students are encouraged to complete a graduate minor in Information Systems and Operations Management. The graduate ISOM minor is jointly offered by the Fisher School of Accounting and the department of Information Systems & Operations Management. The minor requires the selection of specific graduate auditing courses and the completion of ten credits of coursework in Information Systems. Four of these hours fulfill the approved elective requirement of the MAcc program. With proper planning, the minor in ISOM and the MAcc degree can be earned in as few as 38 credit hours.

Policies and Procedures for Newly Admitted MAcc 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 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 is maintained on the School's website.

Computer Requirement

All University of Florida students are expected to own a computer. Minimum and recommended computer standards for UF students can be found online.

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 46.

MAcc Program

Submitting a Course Substitution Form

Students transferring into the Fisher School from other institutions may 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. **Failure to do so may result in the student being dropped from a subsequent course.**

Student Academic Support System (SASS)

It is the student's responsibility to be aware of their academic requirements. Students are encouraged to log onto ISIS 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 (see list on page 46). 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 44.

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.

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 form may be obtained from the school office (GER 210) or may be downloaded. 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

Modular Courses

Modular courses 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 follow the modular format.

The University Schedule of Courses does not provide modular course offerings. The best way to determine if a course is offered during the first half or the second half of the semester is to visit MAcc Course Availability on the FSOA website.

Students are forewarned to exercise caution in registering for modular courses. When registering for modular courses, 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.

Registration

Students register for courses through the ISIS portal. ISIS provides students with information regarding the registration process, the University Schedule of Courses, the academic calendar, and class meeting times. Students should:

- Complete Registration Prep on ISIS before advanced registration begins.
- Register at your ISIS scheduled appointment time before classes fill up.

MAcc Program

- When registering for a fall course with a summer prerequisite, wait 24 hours after registering for the summer course before registering for the fall course.
- To determine which modular courses are offered, visit MAcc Course Availability on the FSOA website.

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. 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 are not permitted.
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

Depending upon the student's track, the MAcc program requires the completion of four to six 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.

MAcc Program

6. Because approved electives are offered by other academic units in the Warrington College of Business, its registration process begins later in the term and is based upon a priority system. First priority is given to students who must complete the course in order to graduate. Remaining seats are then made available to other graduate students in the College and School who meet all published prerequisites.

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.

2014 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 5025 – Federal Income Tax 1
- TAX 5027 – Federal Income Tax 2
- ACG 5637 – Auditing 1
- ACG 5647 – Auditing 2

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
- GEB 3218 – Professional Speaking

MAcc Program

2014 Master of Accounting Program –Audit Track

1. Required Accounting Coursework—6 credits:			
ACG 5226	Advanced Accounting (ACG 4111 "C" & 7AC)	2	
ACG 5815	Accounting Regulation (ACG 5647 "C" & 7AC)	2	
TAX 5065	Tax Professional Research (TAX 5027 "C" & 7AC)	<u>2</u>	6
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" & 7AC)	2	
ACG 6697	Info Sys Assurance (ACG 5226 "C" & ACG 5647 "C" & 7AC)	<u>2</u>	4
B. Must include at least 6 credits from:			
ACG 6207	Accounting for Risk (ACG 5226 "C" & ACG 5815 "C" & 7AC)	2	
ACG 6685	Forensic Accounting (ACG 5226 "C" & ACG 5647 "C" & 7AC)	2	
ACG 6175	Financial Reporting & Analysis (ACG 5226 "C" & 7AC)	2	
ACG 6691	International Audit (ACG 5226 "C" & ACG 5647 "C" & 7AC)	<u>2</u>	6-8
C. Other Courses to earn the minimum 14 credits required of part 2:			
ACG 5505	Governmental Accounting (ACG 4111 "C" & 7AC)	2	
ACG 6136	Accounting Theory (ACG 5815 "C" & 7AC)	2	
TAX 6105	Corporate Taxation (TAX 5065 "C" & 7AC)	2	
TAX 6115	Advanced Corporate Tax (TAX 6105 "C" & 7AC)	2	
TAX 6205	Partnership Taxation (TAX 5065 "C" & 7AC)	2	
TAX 6526	International Taxation (TAX 6105 "C" & 7AC)	2	
TAX 6726	Executive Tax Planning (TAX 5065 "C" & 7AC)	2	
TAX 6877	State & Local Taxation (TAX 6105 "C" & 7AC)	<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:			
<i>Must include 2 credits from the following courses:</i>			
ISM 6129	Advanced Systems Design & Development II	2	
ISM 6405	Business Intelligence	2	
ISM 6485	Electronic Commerce & Logistics	<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.			
<i>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).</i>			
			<u>4</u>
Total hours required to complete the MAcc—Audit track			<u>34</u>
<i>Note: Total hours increase by the student’s unmet preparatory coursework.</i>			

MAcc Program

2014 Master of Accounting Program –Tax Track

1. Required Accounting Coursework—6 credits:

ACG 5226	Advanced Accounting (ACG 4111 "C" & 7AC)	2	
ACG 5815	Accounting Regulation (ACG 5647 "C" & 7AC)	2	
TAX 5065	Tax Professional Research (TAX 5027 "C" & 7AC)	<u>2</u>	6

2. Additional Accounting Coursework—14 credits:

A. Must include all of the following tax courses—6 credits:

TAX 6105	Corporate Taxation (TAX 5065 "C" & 7AC)	2	
TAX 6115	Advanced Corporate Taxation (TAX 6105 "C" & 7AC)	2	
TAX 6205	Partnership Taxation (TAX 5065 "C" & 7AC)	<u>2</u>	6

B. Must include at least 4 credits from the following tax courses:

TAX 6526	International Taxation (TAX 6105 "C" & 7AC)	2	
TAX 6726	Executive Tax Planning (TAX 5065 "C" & 7AC)	2	
TAX 6877	State & Local Taxation (TAX 6105 "C" & 7AC)	<u>2</u>	4-6

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

ACG 5505	Governmental Accounting (ACG 4111 "C" & 7AC)	2	
ACG 6136	Accounting Theory (ACG 5815 "C" & 7AC)	2	
ACG 6207	Accounting for Risk (ACG 5226 "C" & ACG 5815 "C" & 7AC)	2	
ACG 6635	Issues in Audit Practice (ACG 5226 "C" & ACG 5815 "C" & 7AC)	2	
ACG 6697	Info Sys Assurance (ACG 5226 "C" & ACG 5647 "C" & 7AC)	2	
ACG 6685	Forensic Accounting (ACG 5226 "C" & ACG 5647 "C" & 7AC)	2	
ACG 6175	Financial Reporting & Analysis (ACG 5226 "C" & 7AC)	2	
ACG 6691	International Audit (ACG 5226 "C" & ACG 5647 "C" & 7AC)	<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 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).

6

Total hours required to complete the MAcc—Tax track

34

Note: Total hours increase by the student's unmet preparatory coursework.

MAcc Program

2014 Master of Accounting Program – Generalist Track

1. Required Accounting Coursework—6 credits:

ACG 5226 Advanced Accounting (ACG 4111 "C" & 7AC)	2	
ACG 5815 Accounting Regulation (ACG 5647 "C" & 7AC)	2	
TAX 5065 Tax Professional Research (TAX 5025 "C" & 7AC)	<u>2</u>	6

2. Additional Accounting Coursework—14 credits:

A. Must include at least 2 credits of Financial Accounting from:

ACG 5505 Governmental Accounting (ACG 4111 "C" & 7AC)	2	
ACG 6136 Accounting Theory (ACG 5815 "C" & 7AC)	2	
ACG 6207 Accounting for Risk (ACG 5226 "C" & ACG 5815 "C" & 7AC)	2	
ACG 6175 Financial Reporting and Analysis (ACG 5226 "C" & 7AC)	<u>2</u>	2-8

B. Must include at least 2 credits of Auditing from:

ACG 6635 Issues in Audit Practice (ACG 5226 "C" & ACG 5815 "C" & 7AC)	2	
ACG 6697 Info Systems Assurance (ACG 5226 "C" & ACG 5647 "C" & 7AC)	2	
ACG 6685 Forensic Accounting (ACG 5226 "C" & ACG 5647 "C" & 7AC)	<u>2</u>	2-6

C. Must include at least 2 credits of Taxation from:

TAX 6105 Corporate Taxation (TAX 5065 "C" & 7AC)	2	
TAX 6205 Partnership Taxation (TAX 5065 "C" & 7AC)	2	
TAX 6726 Executive Tax Planning (TAX 5065 "C" & 7AC)	<u>2</u>	2-6

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

ACG 6691 International Auditing (ACG 5226 "C" & ACG 5647 "C" & 7AC)	2	
TAX 6115 Advanced Corporate Taxation (TAX 6105 "C" & 7AC)	2	
TAX 6526 International Taxation (TAX 6105 "C" & 7AC)	2	
TAX 6877 State & Local Taxation (TAX 6105 "C" & 7AC)	<u>2</u>	<u>0-8</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 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).

6

Total hours required to complete the MAcc—Generalist track

34

Note: Total hours increase by the student's unmet preparatory coursework.

Graduate Drop Policies

Students passing accounting courses with a minimum grade of “B” should not drop the course. Students should also determine if dropping the course will delay graduation or disrupt plans for an internship. For details, meet with your advisor and review information concerning Career Recruiting Advice.

As a graduate student, **one** course may be dropped with the understanding that:

1. Drop requests must be made by the drop deadline. This date is determined by the University each semester and is published under the Calendar/Deadlines link in ISIS.
2. Unused drops from one classification will not transfer up to subsequent classifications.
3. The policy applies to all drops taken at the University of Florida as a graduate student regardless of whether the student was in the Fisher School of Accounting at the time of the drop.
4. The policy is intended to cover legitimate causes. Students should exercise judgment in using the drop allowance.
5. All drops become part of the student’s official record with the School and will be recorded on the student’s official transcript (“W”).
6. Withdrawal from all courses in any term (Fall, Spring or Summer) will count as one drop.
7. Once a student has exhausted his / her available drops, additional 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 only approve drops for reasons that it determines were beyond the student’s control (such as a University error or serious medical emergency).
8. 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 they successfully register for the course again during advanced registration).
9. Students must continue to attend class until a “W” appears next to the course on ISIS. It is the responsibility of the student, not the Fisher School, to view his/her schedule on ISIS before the end of the drop deadline to confirm that the drop has been processed.

Withdrawal from All Courses

Students may withdraw from all courses up until the drop deadline. This date is determined by the University each semester and is published under the Calendar/Deadlines link in ISIS. To withdraw from all courses, withdraw (or select “withdraw” under My Online Services on ISIS). Withdrawing from all courses may affect your standing in the accounting program, and although university or college approval is not required, we strongly encourage students to contact an academic advisor prior to submitting the online application. Once the student has used ISIS to withdraw from all courses, the process cannot be undone.

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 graduate 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 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.

MAcc Program

Walking Out of Term

The University does not provide a commencement ceremony at the end of the Summer A term. Students who complete all degree requirements on campus at the end of Summer A term (or students who are taking courses that are exclusively off campus during Summer B/C) may petition to walk out of term.

Walking out of term permits the student to rent graduation regalia and “walk” in the Spring commencement ceremony. Approval is a courtesy extended so that the student, family, and friends can celebrate with their classmates. The student’s name will be called as he/she participates in the ceremony, but his/her name will not appear in the official commencement program and the degree is only conferred upon completion of all graduation requirements. For more information, schedule an appointment to meet with your academic advisor.

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 46-49). 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 20 hours of graduate level accounting coursework.
 - *Preparatory courses (such as TAX 5025, TAX 5027, ACG 5637 or ACG 5647), courses such as ACG 6905 (Independent study), ACG 6940 (Supervised Teaching), graduate accounting service courses (such as ACG 5005, ACG 5065, or ACG 5075), or courses offered by other academic units are not substitutes for the graduate accounting courses listed on pages 47-49.*
2. In addition, the student must maintain a 3.0 GPA (rounding not permitted) 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 (excluding ACG 5005, ACG 5065, ACG 5075, ACG 6940, or ACG 6905).
 - d.) All graduate accounting courses (numbered 5000 and above) completed as a graduate student (excluding ACG 5005, ACG 5065, ACG 5075, ACG 6940, or ACG 6905).
3. For purposes of computing the GPAs (rounding not permitted) 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.

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 applicants who are not exempt under university guidelines must complete the TOEFL (Test of English as a Foreign Language). IELTS scores are not accepted as a replacement for the TOEFL requirement. **There are no exceptions to the minimum TOEFL requirements listed below.**

<u>Total</u>	<u>Listening</u>	<u>Writing</u>	<u>Reading</u>	<u>Speaking</u>
86	26	17	20	23

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.
 - 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.

Post-Bac Program

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

ACG 2021	Intro. to Financial Accounting	4
ACG 2071	Intro. to Managerial Accounting	4
MAC 2233	Survey of Calculus 1	3
ECO 2013	Principles of Macroeconomics	3
ECO 2023	Principles of Microeconomics	3
STA 2023	Intro. to Statistics 1	3
CGS 2531	Intro. to Computer Software	3

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.

Conditions of Enrollment

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:

ACG 3101	Financial Accounting and Reporting 1	4 credits
ACG 3401	Business Processes and Accounting Information Systems	4 credits
FIN 3403	Business Finance	4 credits
QMB 3250	Statistics for Business Decisions	4 credits

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 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 is maintained on the School's website.

Computer Requirement

All University of Florida students are expected to own a computer. Minimum and recommended computer standards for UF students can be found online.

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.

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. **Failure to do so may result in the student being dropped from a subsequent course.**

Petition to Waive School Policies

Any request to waive the policies of the School requires submission of a petition form to the Associate Director. This form may be obtained from the school office (GER 210) or downloaded. 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. ISIS provides students with information regarding the registration process, the University Schedule of Courses, the academic calendar, and class meeting times. Students should:

- Complete Registration Prep on ISIS before advanced registration begins.
- Register at your ISIS scheduled appointment time before classes fill up.
- When registering for a fall course with a summer prerequisite, wait 24 hours after registering for the summer course before registering for the fall course.

Students are forewarned to exercise caution in registering for modular courses. When registering for modular courses, 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.

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 54).
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 program offers three tracks: auditing, taxation and generalist. The joint degree program is open to students who have completed the equivalent of a major in accounting at the undergraduate level.

Reciprocity Between Programs

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.

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.

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

To apply for admission to the JD/MAcc, candidates must apply separately to each program. Graduate applications are filed through the University of Florida's Admissions Office.

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 Levin College of Law.

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. Bachelor degree, or equivalent. International applicants may be required to have their academic credentials evaluated by private evaluation services to establish academic equivalency. Review list of approved private evaluation services.
2. An undergraduate GPA of at least 3.0 (rounding not permitted) calculated on all junior/senior level coursework (courses taken after the student reaches 60 hours).
 - 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 (If admitted, the student will still have to satisfy all unmet preparatory course requirements prior to earning the MAcc degree. See page 46).
 - b. Once a student has earned a "C" grade in these courses, repeats of the same course will not be computed in the student's accounting GPA if the repeat grade is higher than a "C-".
3. A GPA of at least 3.0 (rounding not permitted) for all accounting courses numbered 3000 and above:
4. 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.
5. Foreign applicants who are not exempt under university guidelines must complete the TOEFL (Test of English as a Foreign Language). IELTS scores are not accepted as a replacement for the TOEFL requirement. **There are no exceptions to the minimum TOEFL requirements listed below.**

<u>Total</u>	<u>Listening</u>	<u>Writing</u>	<u>Reading</u>	<u>Speaking</u>
86	26	17	20	23

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

JD/MAcc Program

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.
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 for Newly Admitted JD/MAcc 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 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 is maintained on the School's website.

Computer Requirement

All University of Florida students are expected to own a computer. Minimum and recommended computer standards for UF students can be found online.

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 64.

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. **Failure to do so may result in the student being dropped from a subsequent course.**

JD/MAcc Program

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 44.

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. This form may be obtained from the school office (GER 210) or downloaded. 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. ISIS provides students with information regarding the registration process, the University Schedule of Courses, the academic calendar, and class meeting times. Students should:

- Complete Registration Prep on ISIS before advanced registration begins.
- Register at your ISIS scheduled appointment time before classes fill up.
- When registering for a fall course with a summer prerequisite, wait 24 hours after registering for the summer course before registering for the fall course.
- To determine which modular courses are offered, visit MAcc Course Availability.

Modular Courses

Modular courses 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 follow the modular format.

The University Schedule of Courses does not provide modular course offerings. The best way to determine if a course is offered during the first half or the second half of the semester is to visit MAcc Course Availability.

Students are forewarned to exercise caution in registering for modular courses. When registering for modular courses, 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. 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.**

JD/MAcc Program

Registration at Other Institutions or for Correspondence Courses

1. Courses may not be taken by correspondence (Flexible Learning).
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.

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. 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.

2014 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.**

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 5025 – Federal Income Tax 1
- TAX 5027 – Federal Income Tax 2
- ACG 5637 – Auditing 1
- ACG 5647 – Auditing 2

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
- GEB 3218 – Professional Speaking

JD/MAcc Program

2014 JD/MAcc Program –Audit Track

1. Required Accounting Coursework—6 credits:			
ACG 5226	Advanced Accounting (ACG 4111 "C" & 7AC)	2	
ACG 5815	Accounting Regulation (ACG 5647 "C" & 7AC)	2	
TAX 5065	Tax Professional Research (TAX 5027 "C" & 7AC)	<u>2</u>	6
2. Additional Accounting Coursework—14 credits:			
<i>A. Must include all of the following auditing courses—4 credits:</i>			
ACG 6635	Issues in Audit Practice (ACG 5226 "C" & ACG 5815 "C" & 7AC)	2	
ACG 6697	Info Sys Assurance (ACG 5226 "C" & ACG 5647 "C" & 7AC)	<u>2</u>	4
<i>B. Must include at least 6 credits from:</i>			
ACG 6207	Accounting for Risk (ACG 5226 "C" & ACG 5815 "C" & 7AC)	2	
ACG 6685	Forensic Accounting (ACG 5226 "C" & ACG 5647 "C" & 7AC)	2	
ACG 6175	Financial Reporting & Analysis (ACG 5226 "C" & 7AC)	2	
ACG 6691	International Audit (ACG 5226 "C" & ACG 5647 "C" & 7AC)	<u>2</u>	6-8
<i>C. Other Courses to earn the minimum 14 credits required of part 2:</i>			
ACG 5505	Governmental Accounting (ACG 4111 "C" & 7AC)	2	
ACG 6136	Accounting Theory (ACG 5815 "C" & 7AC)	2	
TAX 6105	Corporate Taxation (TAX 5065 "C" & 7AC)	2	
TAX 6115	Advanced Corporate Tax (TAX 6105 "C" & 7AC)	2	
TAX 6205	Partnership Taxation (TAX 5065 "C" & 7AC)	2	
TAX 6526	International Taxation (TAX 6105 "C" & 7AC)	2	
TAX 6726	Executive Tax Planning (TAX 5065 "C" & 7AC)	2	
TAX 6877	State & Local Taxation (TAX 6105 "C" & 7AC)	<u>2</u>	<u>2-4</u> 14
3. Required Business Core Coursework—2 credits:			
<i>Must include 2 credits from the following courses:</i>			
MAN 5246	Organizational Behavior	2	
MAN 6724	Strategic Management	<u>2</u>	2
4. Required Information Systems Course—2 credits:			
<i>Must include 2 credits from the following courses:</i>			
ISM 6129	Advanced Systems Design & Development II	2	
ISM 6405	Business Intelligence	2	
ISM 6485	Electronic Commerce & Logistics	<u>2</u>	2
5. Required Law School Courses—10 credits:			
LAW 5000	Contracts 1	2	
Commercial Law Courses		<u>8</u>	10
Total hours required to complete the JD/MAcc—Audit track			<u>34</u>
<i>Note: Total hours increase by the student's unmet preparatory coursework.</i>			

2014 JD/MAcc Program –Tax Track

1. Required Accounting Coursework—6 credits:

ACG 5226	Advanced Accounting (ACG 4111 "C" & 7AC)	2	
ACG 5815	Accounting Regulation (ACG 5647 "C" & 7AC)	2	
TAX 5065	Tax Professional Research (TAX 5027 "C" & 7AC)	<u>2</u>	6

2. Additional Accounting Coursework—14 credits:

A. Must include all of the following tax courses—6 credits:

TAX 6105	Corporate Taxation (TAX 5065 "C" & 7AC)	2	
TAX 6115	Advanced Corporate Taxation (TAX 6105 "C" & 7AC)	2	
TAX 6205	Partnership Taxation (TAX 5065 "C" & 7AC)	<u>2</u>	6

B. Must include at least 4 credits from the following tax courses:

TAX 6526	International Taxation (TAX 6105 "C" & 7AC)	2	
TAX 6726	Executive Tax Planning (TAX 5065 "C" & 7AC)	2	
TAX 6877	State & Local Taxation (TAX 6105 "C" & 7AC)	<u>2</u>	4-6

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

ACG 5505	Governmental Accounting (ACG 4111 "C" & 7AC)	2	
ACG 6136	Accounting Theory (ACG 5815 "C" & 7AC)	2	
ACG 6207	Accounting for Risk (ACG 5226 "C" & ACG 5815 "C" & 7AC)	2	
ACG 6635	Issues in Audit Practice (ACG 5226 "C" & ACG 5815 "C" & 7AC)	2	
ACG 6697	Info Sys Assurance (ACG 5226 "C" & ACG 5647 "C" & 7AC)	2	
ACG 6685	Forensic Accounting (ACG 5226 "C" & ACG 5647 "C" & 7AC)	2	
ACG 6175	Financial Reporting & Analysis (ACG 5226 "C" & 7AC)	2	
ACG 6691	International Audit (ACG 5226 "C" & ACG 5647 "C" & 7AC)	<u>2</u>	<u>2-4</u> 14

3. Required Business Core Coursework—2 credits:

Must include 2 credits from the following courses:

MAN 5246	Organizational Behavior	2	
MAN 6724	Strategic Management	<u>2</u>	2

4. Required Approved Business Elective—2 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).

2

5. Required Law School Courses—10 credits:

LAW 5000	Contracts 1	2	
	Commercial Law Courses	<u>8</u>	10

Total hours required to complete the JD/MAcc—Tax track

34

Note: Total hours increase by the student’s unmet preparatory coursework.

JD/MAcc Program

2014 JD/MAcc Program – Generalist Track

1. Required Accounting Coursework—6 credits:

ACG 5226	Advanced Accounting (ACG 4111 “C” & 7AC)	2	
ACG 5815	Accounting Regulation (ACG 5647 “C” & 7AC)	2	
TAX 5065	Tax Professional Research (TAX 5025 “C” & 7AC)	<u>2</u>	6

2. Additional Accounting Coursework—14 credits:

A. Must include at least 2 credits of Financial Accounting from:

ACG 5505	Governmental Accounting (ACG 4111 “C” & 7AC)	2	
ACG 6136	Accounting Theory (ACG 5815 “C” & 7AC)	2	
ACG 6207	Accounting for Risk (ACG 5226 “C” & ACG 5815 “C” & 7AC)	2	
ACG 6175	Financial Reporting and Analysis (ACG 5226 “C” & 7AC)	<u>2</u>	2-8

B. Must include at least 2 credits of Auditing from:

ACG 6635	Issues in Audit Practice (ACG 5226 “C” & ACG 5815 “C” & 7AC)	2	
ACG 6697	Info Systems Assurance (ACG 5226 “C” & ACG 5647 “C” & 7AC)	2	
ACG 6685	Forensic Accounting (ACG 5226 “C” & ACG 5647 “C” & 7AC)	<u>2</u>	2-6

C. Must include at least 2 credits of Taxation from:

TAX 6105	Corporate Taxation (TAX 5065 “C” & 7AC)	2	
TAX 6205	Partnership Taxation (TAX 5065 “C” & 7AC)	2	
TAX 6726	Executive Tax Planning (TAX 5065 “C” & 7AC)	<u>2</u>	2-6

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

ACG 6691	International Auditing (ACG 5226 “C” & ACG 5647 “C” & 7AC)	2	
TAX 6115	Advanced Corporate Taxation (TAX 6105 “C” & 7AC)	2	
TAX 6526	International Taxation (TAX 6105 “C” & 7AC)	2	
TAX 6877	State & Local Taxation (TAX 6105 “C” & 7AC)	<u>2</u>	<u>0-8</u> 14

3. Required Business Core Coursework—2 credits:

Must include 2 credits from the following courses:

MAN 5246	Organizational Behavior	2	
MAN 6724	Strategic Management	<u>2</u>	2

4. Required Approved Business Elective—2 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).

2

5. Required Law School Courses—10 credits:

LAW 5000	Contracts 1	2	
	Commercial Law Courses	<u>8</u>	10

Total hours required to complete the JD/MAcc—Generalist track

34

Note: Total hours increase by the student’s unmet preparatory coursework.

Graduate Drop Policies

Students passing accounting courses with a minimum grade of “B” should not drop the course. Students should also determine if dropping the course will delay graduation or disrupt plans for an internship. For details, meet with your advisor and review information concerning Career Recruiting Advice.

As a graduate student, **one** course may be dropped with the understanding that:

1. Drop requests must be made by the drop deadline. This date is determined by the University each semester and is published under the Calendar/Deadlines link in ISIS.
2. Unused drops from one classification will not transfer up to subsequent classifications.
3. The policy applies to all drops taken at the University of Florida as a graduate student regardless of whether the student was in the Fisher School of Accounting at the time of the drop.
4. The policy is intended to cover legitimate causes. Students should exercise judgment in using the drop allowance.
5. All drops become part of the student’s official record with the School and will be recorded on the student’s official transcript (“W”).
6. Withdrawal from all courses in any term (Fall, Spring or Summer) will count as one drop.
7. Once a student has exhausted his / her available drops, additional 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 only approve drops for reasons that it determines were beyond the student’s control (such as a University error or serious medical emergency).
8. 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 they successfully register for the course again during advanced registration).
9. Students must continue to attend class until a “W” appears next to the course on ISIS. It is the responsibility of the student, not the Fisher School, to view his/her schedule on ISIS before the end of the drop deadline to confirm that the drop has been processed.

Withdrawal from All Courses

Students may withdraw from all courses up until the drop deadline. This date is determined by the University each semester and is published under the Calendar/Deadlines link in ISIS. To withdraw from all courses, withdraw (or select “withdraw” under My Online Services on ISIS). Withdrawing from all courses may affect your standing in the accounting program, and although university or college approval is not required, we strongly encourage students to contact an academic advisor prior to submitting the online application. Once the student has used ISIS to withdraw from all courses, the process cannot be undone.

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 a 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 graduate 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.

Walking Out of Term

The University does not provide a commencement ceremony at the end of the Summer A term. Students who complete all degree requirements on campus at the end of Summer A term (or students who are taking courses that are exclusively off campus during Summer B/C) may petition to walk out of term.

Walking out of term permits the student to rent graduation regalia and "walk" in the Spring commencement ceremony. Approval is a courtesy extended so that the student, family, and friends can celebrate with their classmates. The student's name will be called as he/she participates in the ceremony, but his/her name will not appear in the official commencement program and the degree is only conferred upon completion of all graduation requirements. For more information, schedule an appointment to meet with your academic advisor.

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 pages 65-67). 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 20 hours of graduate level accounting.
 - *Preparatory courses (such as TAX 5025, TAX 5027, ACG 5637 or ACG 5647), courses such as ACG 6905 (Independent study), ACG 6940 (Supervised Teaching), graduate accounting service courses (such as ACG 5005, ACG 5065, or ACG 5075), or courses offered by other academic units are not substitutes for the graduate accounting courses listed on pages 65-67.*
2. Completed all degree requirements to receive the JD degree.

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3. In addition, the student must maintain a 3.0 GPA (rounding not permitted) 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 (excluding ACG 5005, ACG 5065, ACG 5075, ACG 6940, or ACG 6905).
 - d.) All graduate accounting courses (numbered 5000 and above) completed as a graduate student (excluding ACG 5005, ACG 5065, ACG 5075, ACG 6940, or ACG 6905).
4. For purposes of computing the GPAs (rounding not permitted) 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.