

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

# **Fisher School of Accounting**

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## **2017-2018 Student Handbook**



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## Table of Contents

|  |    |
|--|----|
| <b>Using the Student Handbook</b> .....  | 5  |
| <b>Mission of the Fisher School of Accounting</b> .....                        | 6  |
| Our Mission: .....   | 6  |
| Shared Purposes: .....   | 6  |
| Shared Values: .....   | 6  |
| Measures of Success: .....   | 6  |
| <b>The University of Florida</b> .....   | 7  |
| History .....  | 7  |
| Programs .....   | 7  |
| <b>Fisher School of Accounting</b> .....                                       | 8  |
| History .....  | 8  |
| Programs .....   | 8  |
| Administration .....   | 9  |
| <b>The Undergraduate (BSAc) Program</b> .....                                  | 10 |
| <b>Admission Requirements for the BSAc Program</b> .....                       | 10 |
| Submitting an Undergraduate Application .....                                  | 10 |
| <b>Majors, Minors, and Dual Degrees</b> .....                                  | 14 |
| Majors and Dual Degrees .....  | 14 |
| Minors .....   | 14 |
| <b>Policies and Procedures for Newly Admitted Undergraduate Students</b> ..... | 14 |
| Lock-Step Program .....  | 15 |
| Computer Requirement .....   | 15 |
| Degree Audit .....   | 15 |
| Academic Advising .....  | 15 |
| Accounting and Business Core Courses from Other Institutions .....             | 15 |
| Submitting a Course Substitution Form .....                                    | 15 |
| Florida AA Degree.....   | 16 |
| Petition to Waive School Policies.....   | 16 |
| <b>Undergraduate Registration</b> .....  | 16 |
| Registration.....  | 16 |
| Minimum and Maximum Loads.....   | 16 |
| Registration Priorities for New Junior Transfer Accounting Students.....       | 17 |
| Registration at Other Institutions or for Correspondence Courses .....         | 17 |
| Career Recruiting Activity .....   | 17 |
| Supervised Accounting Internship: ACG 4941 .....                               | 18 |
| Registration for Undergraduate Electives .....                                 | 18 |
| Undergraduate Accounting Course Descriptions.....                              | 18 |
| Undergraduate Students Registering for Graduate Courses.....                   | 18 |
| Drop/Add Period .....  | 19 |
| <b>2017 Bachelor of Science in Accounting Program</b> .....                    | 20 |
| <b>2017 Bachelor of Science in Accounting Program Course Sequencing</b> .....  | 21 |
| <b>Undergraduate Drop Policies</b> .....                                       | 22 |
| Withdrawal from All Courses.....   | 22 |
| Drop Requests After the Published Deadline .....                               | 23 |
| <b>Junior/Senior Unsatisfactory Performance</b> .....                          | 23 |
| <b>Graduation</b> .....  | 24 |
| Application for Graduation.....  | 24 |
| Walking Out of Term .....  | 24 |

|   |           |
|---|-----------|
| Minimum Requirements for Degree Certification .....   | 24        |
| <b>Honors and High Honors .....</b>   | <b>25</b> |
| Graduating with Honors .....  | 25        |
| Dean’s List .....   | 25        |
| President’s Honor Roll .....  | 25        |
| <b>The 3/2 Program, BSAc and MAcc Degrees Awarded Concurrently .....</b>                      | <b>26</b> |
| <b>Admission Requirements for the 3/2 (MAcc/BSAc) Program.....</b>                            | <b>26</b> |
| Submitting an Application .....   | 26        |
| Minimum Standards for Entry to the 3/2 Program Applicant Pool.....                            | 26        |
| <b>Majors, Minors, and Dual Degrees.....</b>  | <b>27</b> |
| Majors and Dual Degrees .....   | 27        |
| Undergraduate Minors .....  | 27        |
| Graduate Minors.....  | 28        |
| <b>Policies and Procedures for Newly Admitted 3/2 Students .....</b>                          | <b>28</b> |
| Grade Point Average Computation.....  | 28        |
| Computer Requirement .....  | 28        |
| Degree Audit .....  | 28        |
| Academic Advising .....   | 28        |
| Accounting and Business Core Courses from Other Institutions .....                            | 29        |
| Mailboxes .....   | 29        |
| Petition to Waive School Policies.....  | 29        |
| Concentrations .....  | 29        |
| <b>Graduate Registration .....</b>  | <b>30</b> |
| Modular Courses .....   | 30        |
| Registration.....   | 30        |
| Minimum and Maximum Loads.....  | 30        |
| Registration for Independent Study.....   | 30        |
| Registration at Other Institutions or for Correspondence Courses .....                        | 30        |
| S/U Grade Option .....  | 31        |
| Career Recruiting Activity.....   | 31        |
| Supervised Accounting Internship: ACG 4941 .....  | 31        |
| Approved Elective .....   | 32        |
| Drop/Add Period .....   | 32        |
| Graduate Accounting Course Descriptions .....   | 32        |
| <b>2017 3/2 Program Years 1-4 Course Sequencing (Common to all Concentration Options) ...</b> | <b>33</b> |
| <b>2017 3/2 Program 5<sup>th</sup> Year – Concentration in Auditing .....</b>                 | <b>34</b> |
| <b>2017 3/2 Program 5<sup>th</sup> Year – Concentration in Taxation .....</b>                 | <b>35</b> |
| <b>2017 3/2 Program 5<sup>th</sup> Year – No Concentration .....</b>                          | <b>36</b> |
| <b>3/2 Program Drop Policies .....</b>  | <b>37</b> |
| Withdrawal from All Courses.....  | 37        |
| Drop Requests After the Published Deadline .....  | 38        |
| <b>Unsatisfactory Performance .....</b>   | <b>38</b> |
| <b>Graduation .....</b>   | <b>39</b> |
| Application for Graduation.....   | 39        |
| Walking Out of Term .....   | 39        |
| Minimum Requirements for Degree Certification .....   | 40        |
| <b>Honors and High Honors .....</b>   | <b>41</b> |
| Graduating with Honors .....  | 41        |
| <b>The MAcc Program After Completion of the BSAc .....</b>                                    | <b>42</b> |
| <b>Admission Requirements for the MAcc Program.....</b>                                       | <b>42</b> |

|  |           |
|--|-----------|
| Application .....  | 42        |
| Minimum Standards for Entry to the MAcc Program Applicant Pool.....                    | 42        |
| Policies Relating to MAcc Program Admissions .....                                     | 43        |
| <b>Graduate Minors and Concurrent Graduate Degrees.....</b>                            | <b>43</b> |
| <b>Policies and Procedures for Newly Admitted MAcc Students.....</b>                   | <b>43</b> |
| Computer Requirement .....   | 43        |
| Preparatory Coursework .....   | 43        |
| Submitting a Course Substitution Form .....  | 43        |
| Degree Audit .....   | 44        |
| Academic Advising .....  | 44        |
| Transferred Credit .....   | 44        |
| Business Core Degree Requirements Taken At Other Institutions Prior to Admission ..... | 44        |
| Courses from Other Institutions after Admission.....                                   | 44        |
| Mailboxes .....  | 45        |
| Petition to Waive School Policies.....   | 45        |
| Concentrations .....   | 45        |
| <b>Graduate Registration .....</b>   | <b>45</b> |
| Modular Courses .....  | 45        |
| Registration.....  | 46        |
| Minimum and Maximum Loads.....   | 46        |
| Registration for Independent Study.....  | 46        |
| Registration at Other Institutions or for Correspondence Courses .....                 | 46        |
| S/U Grade Option .....   | 46        |
| Approved Elective .....  | 47        |
| Drop/Add Period .....  | 47        |
| Graduate Accounting Course Descriptions .....  | 47        |
| <b>2017 Preparatory Check List for Master of Accounting .....</b>                      | <b>48</b> |
| <b>2017 Master of Accounting Program – Concentration in Auditing .....</b>             | <b>49</b> |
| <b>2017 Master of Accounting Program –Concentration in Taxation .....</b>              | <b>50</b> |
| <b>2017 Master of Accounting Program – No Concentration .....</b>                      | <b>51</b> |
| <b>Graduate Drop Policies.....</b>   | <b>52</b> |
| Withdrawal from All Courses.....   | 52        |
| Drop Requests After the Published Deadline .....                                       | 52        |
| <b>Unsatisfactory Performance .....</b>  | <b>53</b> |
| <b>Graduation .....</b>  | <b>53</b> |
| Application for Graduation.....  | 53        |
| Walking Out of Term .....  | 54        |
| Minimum Requirements for Degree Certification .....                                    | 54        |
| <b>Postbaccalaureate (Post-Bac) Status.....</b>  | <b>55</b> |
| Admission Requirements .....   | 55        |
| Conditions of Enrollment .....   | 56        |
| Computer Requirement .....   | 57        |
| Academic Advising .....  | 57        |
| Submitting a Course Substitution Form .....  | 57        |
| Petition to Waive School Policies.....   | 57        |
| <b>Post-Bac Registration.....</b>  | <b>58</b> |
| Registration.....  | 58        |
| S/U Grade Option .....   | 58        |
| Post-Bac Students Registering for Graduate Courses.....                                | 58        |
| Drop/Add Period During the First Week of Classes.....                                  | 58        |
| <b>Post-Bac Drop Policy .....</b>  | <b>58</b> |

|  |           |
|--|-----------|
| <b>Unsatisfactory Performance .....</b>  | <b>58</b> |
| <b>Juris Doctor/Master of Accounting (JD/MAcc) Joint Program.....</b>                  | <b>59</b> |
| Reciprocity Between Programs.....  | 59        |
| MAcc Component.....  | 59        |
| JD Component.....  | 59        |
| Submitting a JD/MAcc Application.....  | 59        |
| <b>Admission Requirements for the JD/MAcc Program.....</b>                             | <b>60</b> |
| Minimum Standards for Entry to the JD/MAcc Program Applicant Pool.....                 | 60        |
| Policies Relating to JD/MAcc Program Admissions .....                                  | 61        |
| <b>Policies and Procedures for Newly Admitted JD/MAcc Students.....</b>                | <b>62</b> |
| Computer Requirement .....   | 62        |
| Preparatory Coursework .....   | 62        |
| Academic Advising .....  | 62        |
| Submitting a Course Substitution Form .....  | 62        |
| Transferred Credit .....   | 62        |
| Business Core Degree Requirements Taken At Other Institutions Prior to Admission ..... | 63        |
| Courses from Other Institutions after Admission.....                                   | 63        |
| Mailboxes.....   | 63        |
| Petition to Waive School Policies.....   | 63        |
| Concentrations .....   | 63        |
| <b>Graduate Registration .....</b>   | <b>64</b> |
| Modular Courses .....  | 64        |
| Registration.....  | 64        |
| Minimum and Maximum Loads.....   | 64        |
| Registration for Independent Study.....  | 65        |
| Registration at Other Institutions or for Correspondence Courses .....                 | 65        |
| S/U Grade Option .....   | 65        |
| Communications Requirement .....   | 65        |
| Drop/Add Period .....  | 65        |
| Graduate Accounting Course Descriptions .....  | 65        |
| <b>2017 Preparatory Courses Required for the JD/MAcc Program .....</b>                 | <b>66</b> |
| <b>2017 JD/MAcc Program –Concentration in Auditing.....</b>                            | <b>67</b> |
| <b>2017 JD/MAcc Program –Concentration in Taxation.....</b>                            | <b>68</b> |
| <b>2017 JD/MAcc Program – No Concentration.....</b>                                    | <b>69</b> |
| <b>Graduate Drop Policies.....</b>   | <b>70</b> |
| Withdrawal from All Courses.....   | 70        |
| Drop Requests After the Published Deadline.....  | 71        |
| <b>Unsatisfactory Performance .....</b>  | <b>71</b> |
| <b>Graduation .....</b>  | <b>72</b> |
| Application for Graduation.....  | 72        |
| Walking Out of Term .....  | 72        |
| Minimum Requirements for Degree Certification .....                                    | 72        |

## 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 Fisher School's Freshman and Sophomore Guide and the University of Florida undergraduate and graduate catalogs. The University and School policies described within the catalogs 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 public colleges or universities in Florida, your catalog year is generally the year you were admitted to the state college or university. For graduate students, your catalog year is generally 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 academic advising provided within the School. It is not designed to cover unusual circumstances. In planning your specific program of studies and for answers to questions not covered by the handbook, we encourage you to seek the help of the undergraduate or graduate advisors. All advising is provided on an appointment basis. Appointments can be arranged through the FSOA office at (352) 273-0200. To the extent possible, please try to make appointments during the "quieter" times of the term, so that our staff can give you the time and attention you need. Walk-in advising is available for undergraduates on Fridays from 8:30am to 1:00pm during fall and spring semesters to answer quick questions.

We hope that this handbook will be a useful supplement to our advising 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 over 50,000. 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, 60 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 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 and life sciences; architecture; art and art history; business; construction management; dentistry; design, construction and planning; education; engineering; forest resources and conservation; health and human performance; human development and organizational studies in education; journalism and communications; landscape architecture and planning; law; liberal arts and sciences; medicine; music; natural resources and environment; nursing; pharmacy; physician assistant studies; public health and health professions; special education, school psychology and early childhood studies; sustainable infrastructure and environment; teaching and learning; the arts; theatre and dance; 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 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 Doctor of Philosophy (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.

The Fisher School also offers an undergraduate minor in accounting, and a graduate minor in auditing, available to masters students in information systems and operations management.

All Fisher School of Accounting programs are fully accredited by AACSB International – The Association to Advance Collegiate Schools of Business. 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.

## **Administration**

Gary A. McGill, PhD, Director, Associate Dean, J. Roy Duggan Professor, *Texas Tech University*  
John Laibson, M.Ed., Associate Director, *University of Florida*

### **Professor:**

Stephen K. Asare, PhD, KPMG Professor, *University of Arizona*  
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*  
Jennifer W. Tucker, PhD, J. Michael Cook/Deloitte Professor, *New York University*

### **Associate Professor:**

Jesse V. Boyles, PhD, *University of Florida*  
Marcus Kirk, PhD, PwC Term Associate Professor, *Emory University*

### **Assistant Professor:**

Blake Bowler, PhD, *Northwestern University*  
Lisa Hinson, PhD, *University of Georgia*  
Paul Madsen, PhD, EY Term Assistant Professor, *Emory University*  
Michael Mayberry, PhD, Jack Kramer Term Assistant Professor, *Texas A&M University*  
Kathy Rupar, PhD, Luciano Prida, Sr. Term Assistant Professor, *Cornell University*  
Michael Ricci, PhD, *University of Georgia*  
Philip Wang, PhD, *Michigan State University*  
Luke Watson, PhD, Luciano Prida, Sr. Term Assistant Professor, *Penn State University*

### **Clinical Associate Professor:**

Michael Schadewald, PhD, *University of Minnesota*

### **Clinical Assistant Professor:**

Joost Impink, PhD, *University of Groningen*

### **Master Lecturer:**

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

### **Senior Lecturer:**

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

### **Lecturer:**

Sonia Singh, MAcc, JD, LLM, *University of Florida*

### **Visiting Assistant Professor**

Stephen Brown, PhD, *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 in Accounting (BSAc) degree 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 requirements 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 or traditional MAcc program. For information regarding eligibility to sit for the CPA exam, or to be licensed as a CPA, for all 50 states, visit [National Association of State Boards of Accountancy \(NASBA\)](#).

## 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 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 (including 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 UF Online, PaCE, or other off-campus programs.
3. Transfer students admitted to other majors at UF after Spring 2014 may not reclassify to the BSAc program (however all undergraduate students may [minor in accounting](#) with the approval of their colleges).
4. Student must have fewer than 60 credit hours completed, including current registration (without AP, IB, AICE, or dual enrollment credit).
5. Student must meet FSOA universal tracking requirements for the BSAc program at the time 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 drops and withdrawals).
8. Must have an overall UF GPA of 3.0 or greater.
9. Must have a minimum 3.0 preprofessional GPA.

## Undergraduate BSAc Program

10. If application is submitted after the last day to drop a course, the application will be held until final grades are posted.

### 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 UF Online, PaCE, or other off-campus programs.
3. Transfer students admitted to other majors at UF after Spring 2014 may not reclassify to the BSAc program (however all degree-seeking 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 dual enrollment 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 3000-level or above accounting courses in process with a minimum of a "C" grade.
10. Any 3000-level or above required accounting course in which the student previously enrolled, but which was not completed with a C or better, must be completed with a C or better prior to reclassifying.
11. Must have a minimum 2.0 GPA in all accounting courses numbered 3000 and above.
12. If the application is after the last day to drop a course, the application will be held until grades are posted.

### 4) Junior Transfers

[Application Deadlines](#) are posted on the Fisher School of Accounting website.

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, to be a competitive candidate for admission, students have required grade point averages of **well above** 3.5 (overall and preprofessional), but the actual admission profile varies annually. GPA profiles of previously admitted classes can be found on the demographics section of the Fisher School website.

It is critical to note that admission decisions are not based exclusively on grades. Admission decisions use a holistic evaluation method which consider attributes such as, but not limited to: pattern of repeated coursework, drops, withdrawals, general education deficiencies, the rigor of electives coursework completed, and the academic reputation of the program

## Undergraduate BSAc Program

attended (its accreditation and affiliation with the Florida SUS system). Although not required, serious candidates are encouraged to complete 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 [Heavener School of Business, UF Online Business Program](#) or [business related majors offered by other UF colleges](#). It is important to note that all degree-seeking students have the opportunity to [minor in accounting](#).

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

1. Meet the Office of Admissions minimum requirements for Junior and Senior level transfers.
2. 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 community or state college within the State of Florida, an Associate of Arts degree (A.A.) is required prior to enrollment in the Fisher School of Accounting.*
  - *Florida community or state college Associate of Arts graduates and candidates from Florida Public Universities who have successfully completed 60 semester credit hours of course work, 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.*
3. Applicants will not be eligible for admission if they have earned 90 transferable hours.
4. Applicants should have official grades for all coursework completed at the time of the application, but if official grades for ALL preprofessional coursework described herein have not been provided by the applicable credentials deadline for the term the applicant is seeking admission, then the application will be deemed incomplete and denied without further notification from our office.
5. 3.0 cumulative GPA, calculated on all attempts of all college-level course work.
6. 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

7. ACG 2021 – Introduction to Financial Accounting and ACG 2071 – Introduction to Managerial Accounting, or their equivalents, must be completed with a minimum grade of “B.”
  - *Applicants are permitted a maximum of two attempts (including drops and withdrawals) to earn the minimum “B” grade required in ACG 2021 and ACG 2071. If a series of courses are taken, which upon completion is equivalent to ACG 2021, then a minimum grade of “B” must be achieved in each course.*

## Undergraduate BSAc Program

### 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. Detailed computation of cumulative GPA:

- *Courses deemed vocational are not factored into the GPA computation.*
- *If an applicant has attended the University of Florida and another institution, the GPA calculation will be based only on the University of Florida coursework.*
- *Grade forgiveness is not considered when computing the GPA.*
- *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 a C).*

#### 2. Detailed computation of preprofessional GPA:

- *Grade forgiveness is not considered when computing the preprofessional GPA.*
- *When an applicant is repeating a course after having earned a grade of "C", "S", "P" or higher, the repeat grade will not be averaged into the preprofessional GPA computation (unless the repeated grade is lower than a C). However, when ACG2021 or ACG 2071 is repeated after earning a C, C+, or B-, then only the second attempt is computed in the preprofessional GPA.*
- *When the applicant completes two or more different courses (and each course fulfills the same preprofessional requirement), then the course used to compute the preprofessional GPA shall only include the first course completed. For example, if an applicant completes MAC 2311 with a "C", "S", or "P" grade and then later completes MAC 2233 receiving an "A" grade, only the grade earned in MAC 2311 will be used to compute the applicant's preprofessional GPA.*

#### 3. Meeting the minimum standards as stated herein does not guarantee admission into the Fisher School. Admission is selective.

#### 4. Transfer students are advised that all 3000 level and above accounting and business core courses required of the BSAc degree must be taken at the University of Florida.

**The completion of more than one upper-division business course prior to admission will negatively affect prospects for admission.**

#### 5. The Office of Admissions determines the transferability of credit earned by course work at other institutions. Credits for courses that are designated as vocational or technical courses, were repeats of previous courses taken, or were from non-accredited institutions will not be transferred for degree credit. In the case of course work taken at community, state, and junior colleges, a maximum of 60 semester hours may be transferred. More than 60 semester hours may be transferred in the case of students entering from other accredited colleges and universities.

## Undergraduate BSAC Program

6. 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 into any other major, the student has not been accepted to the Fisher School of Accounting. Subsequent admission to the School will be based on the admission standards described herein.
7. Admission to the Fisher School does not constitute admission to the 3/2 program. This requires a separate application to the Graduate School.
8. 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.
9. 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 other undergraduate/graduate combined degree programs).

### 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. The following policies apply to minors:

1. **Academic Requirements:** To add a minor, a student must have earned a minimum of 45 credits, meet all tracking requirements, and be able to complete the minor without delaying graduation.
2. **Limits:** Because of the large number of courses required in the major, accounting students may obtain no more than one minor.

Minors are appended to the student's official transcript when the degree is awarded. 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](#).

## Undergraduate BSAC Program

### Lock-Step Program

The BSAC is a lock-step program. Students who do not complete the course loads listed on page 21 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 [Career Recruiting Advice](#). If you have further questions, you should schedule an appointment to meet with an academic advisor.

### 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. In addition, undergraduate accounting students must have a laptop computer in order to take 3000-level or above accounting courses.

### Degree Audit

It is the student's responsibility to be aware of all academic requirements. Each student is encouraged to log onto [ONE.UF](#) each semester to view his/her degree audit. This audit lists all degree requirements for the student's 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 degree audits. 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, preprofessional, critical tracking, business communication, 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.**



## Undergraduate BSAc Program

### Florida AA Degree

Only students who enter the University of Florida with an Associate of Arts degree from a **Florida** public community or state college, or a Florida public state university, 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](#) and the Fisher School Freshman and Sophomore Guide for guidance.

### Petition to Waive School Policies

Any request to waive the policies of the School requires submission of a [petition form](#) to the Fisher School of Accounting 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 Appeals 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 Office of the University Registrar (222 Criser Hall).

## Undergraduate Registration

### Registration

Students register for courses through the [ONE.UF](#) portal. ONE.UF 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 ONE.UF before advanced registration begins.
- Register at your ONE.UF 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, ONE.UF 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 may 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 in rare situations, and only with the permission of the Associate Director.

## Undergraduate BSAc Program

### 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 20 are pre-requisites for upper-division courses, and not having all 28 credit hours completed upon admission could 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.

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 or state college, you must provide evidence of having earned your AA degree.

Transfer students must attend Preview, where they will meet with an academic advisor prior to enrolling in the first semester in order to prepare an individualized program plan.

### Registration at Other Institutions or for Correspondence Courses

1. UF Online courses and distance learning or correspondence courses offered by the Division of Continuing education (Flexible Learning) are not permitted.
2. Required courses (accounting, preprofessional, critical tracking, business communication, or business core) may not be taken outside of the University of Florida. No exceptions to this policy are permitted.
3. Dual enrollment (taking courses at another institution during the same semester as UF courses) is not permitted.
4. Undergraduate 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, with the exception of a UF approved study abroad program.
  - The student obtains the advance approval of the Associate Director.
5. Registration for any other courses requires the approval of the Associate Director.

### 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](#).

## Undergraduate BSAC Program

### 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 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](#). More detailed descriptions can be found on the [FSOA Website](#).

### 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, 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).

## **Undergraduate BSAC Program**

### **Drop/Add Period**

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 schedules 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 ONE.UF to adjust their schedule.

## Undergraduate BSAC Program

### 2017 Bachelor of Science in Accounting Program

#### Net General Education

19

*36 hours total minus 17 hours of general education included as part of preprofessional and communication requirements.*

*\*Courses identified below are applied towards the 36 hour General Education requirement.*

#### 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

##### Preprofessional:

|  |    |  |
|--|----|--|
| ACG 2021 Introduction to Financial Accounting    | 4  |  |
| ACG 2071 Introduction to Managerial Accounting   | 4  |  |
| CGS 2531 Problem Solving using Computer Software | 3  |  |
| <i>Recommended Alternative: ISM 3013 (4 Cr.)</i> |    |  |
| ECO 2013 Principles of Macroeconomics            | 4* |  |
| ECO 2023 Principles of Microeconomics            | 4* |  |
| MAC 2233 Survey of Calculus 1                    | 3* |  |
| STA 2023 Introduction to Statistics 1            | 3  |  |

##### Other Critical Tracking:

|                               |           |    |
|-------------------------------|-----------|----|
| MAC 2234 Survey of Calculus 2 | <u>3*</u> | 28 |
|-------------------------------|-----------|----|

#### Freshman & Sophomore Electives

7

#### Total Freshman & Sophomore Coursework

60

#### Accounting Major Course Requirements:

|   |          |    |
|---|----------|----|
| ACG 3401 Business Processes & Accounting Information Systems              | 4        |    |
| ACG 3101 Financial Accounting and Reporting 1                             | 4        |    |
| ACG 4111 Financial Accounting and Reporting 2                             | 4        |    |
| ACG 4341 Cost and Managerial Accounting                                   | 4        |    |
| ACG 4632 Introduction to Auditing   | 3        |    |
| <i>Recommended alternative: †ACG 5637 (2 Cr.) &amp; †ACG 5647 (2 Cr.)</i> |          |    |
| TAX 4001 Introduction to Federal Income Tax                               | <u>3</u> | 22 |
| <i>Recommended alternative: †TAX 5025 (2 Cr.) &amp; †TAX 5027 (2 Cr.)</i> |          |    |

*†Graduate Courses, Graduate tuition and fees assessed*

#### 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)

10      60

#### Total BSAC Hours

120

## Undergraduate BSAc Program

### 2017 Bachelor of Science in Accounting Program Course Sequencing

|  |          |  |
|--|----------|--|
| <i>Semester 1—Fall</i>   |          |  |
| ECO 2023 Principles of Microeconomics (GE-S)   | 4        | <b>Minimum Tracking Requirements for UT1:</b><br>1. Maintain a minimum 3.0 UF GPA.<br>2. Maintain a minimum 3.0 preprofessional GPA.<br>3. Complete a total of two critical tracking courses.  |
| IUF 1000 What is the Good Life (GE-H)  | 3        |  |
| MAC 2233 Survey of Calculus 1 (State Core GE-M)  | 3        |  |
| Composition (State Core GE-C) (WR-6)   | 3        |  |
| Elective   | <u>1</u> |  |
|  | 14       |  |
| <i>Semester 2—Spring</i>   |          |  |
| ECO 2013 Prin. of Macroecon. (State Core GE-S)   | 4        | <b>Minimum Tracking Requirements for UT2:</b><br>1. Maintain a minimum 3.0 UF GPA.<br>2. Maintain a minimum 3.0 preprofessional GPA.<br>3. Complete a total of four critical tracking courses.<br>4. Complete MAC 2233 or equivalent.<br><br>*Note: IUF 1000 should be completed no later than UT2.  |
| GEB 3213 Prof. Business Writing (GE-C, WR-6)   | 3        |  |
| MAC 2234 Survey of Calculus 2 (GE-M)   | 3        |  |
| Humanities with Diversity (State Core GE-H, D)   | 3        |  |
| Biological or Physical Sciences (GE-B or P)  | <u>3</u> |  |
|  | 16       |  |
| <i>Semester 3—Fall</i>   |          |  |
| ACG 2021 Introduction to Financial Accounting  | 4        | <b>Minimum Tracking Requirements for UT3:</b><br>1. Maintain a minimum 3.0 UF GPA.<br>2. Maintain a minimum 3.0 preprofessional GPA.<br>3. Complete a total of six critical tracking courses.<br>4. Earn a minimum grade of "B" in ACG 2021.   |
| CGS 2531 Problem Solving Comp. S/ware (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       |  |
| <i>Semester 4—Spring</i>   |          |  |
| ACG 2071 Introduction to Managerial Accounting   | 4        | <b>Minimum Tracking Requirements for UT4:</b><br>1. Maintain a minimum 3.0 UF GPA.<br>2. Maintain a minimum 3.0 preprofessional GPA.<br>3. Complete all critical tracking courses.<br>4. Earn a minimum grade of "B" in ACG 2071.<br>5. Complete all general education requirements, International/Diversity focus, and writing requirement courses. |
| STA 2023 Introduction to Statistics  | 3        |  |
| Biological or Physical Science (State Core GE-B or P)  | 3        |  |
| Social and Behavioral Sciences (GE-S, WR-6)  | 3        |  |
| Elective   | <u>2</u> |  |
|  | 15       |  |
| <i>Semester 5—Fall</i>   |          |  |
| ACG 3401 Business Processes & Accounting Information Systems   | 4        | <b>Prerequisites:</b><br>ACG 2021—B, ACG 2071—B, and CGS 2531 or ISM 3013<br>ACG 2021—B, ACG 2071—B<br>STA 2023<br>If 2AC, then ACG 2021 and ECO 2023 or<br>If 3AC, then ACG 2021  |
| ACG 3101 Financial Accounting and Reporting 1  | 4        |  |
| QMB 3250 Statistics for Business Decisions   | 4        |  |
| FIN 3403 Business Finance  | <u>4</u> |  |
|  | 16       |  |
| <i>Semester 6—Spring</i>   |          |  |
| <b>(Recruit for Summer Leadership Programs – must be on track for semester 6)</b>  |          | <b>Prerequisites:</b><br>ACG 3101—C, FIN 3403<br>ACG 3101—C, ACG 3401—C, QMB 3250, MAC 2234<br>ECO 2013, ECO 2023 or AEB 2014<br>ECO 2013, ECO 2023 or AEB 2014  |
| 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       |  |
| <b>Important:</b>  |          |  |
| <ul style="list-style-type: none"> <li>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.</li> <li>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). Courses numbered 5000 or higher are graduate-level and result in higher tuition and fees.</li> <li>Students planning to apply for the MAcc program are strongly encouraged to meet with an academic advisor early to develop a plan of study for their senior year.</li> </ul> |          |  |
| <i>Semester 7—Fall</i>   |          |  |
| GEB 3373 International Business  | 4        | <b>Prerequisites:</b><br>MAN 3025 and MAR 3023<br>3AC standing or 2AC standing and ECO 2023  |
| BUL 4310 The Legal Environment of Business   | 4        |  |
| Elective ≥ 3000  | <u>6</u> |  |
|  | 14       |  |
| <i>Semester 8—Spring</i>   |          |  |
| ACG 4632 Introduction to Auditing  | 3        | <b>Prerequisites:</b><br>ACG 4111 – C, ACG 4341 – C, AC Standing<br>ACG 4111 – C, ACG 4341 – C, AC Standing<br><br>Completion of all business core courses (however MAN 4504 can be taken with one business core course remaining with consent from Heavener School of Business—HVNR 333).   |
| TAX 4001 Introduction to Federal Income Tax  | 3        |  |
| Elective ≥ 3000  | 4        |  |
| MAN 4504 Operations and Supply Chain Management  | <u>4</u> |  |
|  | 14       |  |

### 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 by 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. To request a drop, log on to ONE.UF, go to “Request to Drop a Course” under My Online Services>Registration.

1. Drop requests must be made on ONE.UF by the drop deadline. This date is determined by the University each semester and is published under the [Calendars/Deadlines](#) link in ONE.UF. Note: Because module courses follow a different calendar, drop deadlines are different. Refer to the [Module Dates](#).
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. Once a student has exhausted his / her available drops, additional drop requests must be acted upon by the Associate Director as advised by the Appeals 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).
7. When enrollment becomes a constraint, students who drop accounting courses will have the lowest priority for enrolling in the same course in following semesters (regardless of whether they successfully register for the course again during advanced registration).
8. Simply making a drop request on ONE.UF does not guarantee the course will be dropped. Students must continue to attend class until a “W” appears next to the course on ONE.UF. It is the responsibility of the student, not the Fisher School, to view his/her schedule on ONE.UF 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 withdrawal deadline. This date is determined by the University each semester and is published under the [Calendars/Deadlines](#) link in [ONE.UF](#) (for semester-long classes) or on the [Module Dates Calendar](#). To withdraw from all courses, [withdraw](#) (or select “withdraw from all courses for the current term” under My Online Services>Registration, on ONE.UF). 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 ONE.UF 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 two required 3000 level and above accounting courses in one academic year, defined as Fall, Spring, Summer (or Spring, Summer, Fall for Innovation Academy Students). The following exceptions apply:
  - a.) If no courses for which the student is eligible are offered over the Summer, the student will be granted an additional semester to complete a course.
  - b.) For upper-division transfer students, the academic year begins the semester the student matriculates. So, for Spring admits, the year is Spring, Summer, Fall.
  - c.) If the student is enrolled in a study abroad program, the student will be granted one additional semester to complete the next course.
  - d.) If the student is on an internship, but enrolled in UF courses, the student will be granted one additional semester to complete the next course. The student must either be enrolled in an internship course or provide documentation of the internship.
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 ONE.UF. 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.

#### 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 20). 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 required 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 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 a C).
  - b.) Except for (a) above, all attempts of all courses are included in the computation. This

## Undergraduate BSAc Program

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.
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* – 3.2 GPA in all upper-division accounting coursework and a 3.2 upper-division GPA, which includes all courses taken after the student reaches 60 semester credit hours.
- *Magna cum laude* – 3.6 GPA in all upper-division accounting coursework and a 3.6 upper-division GPA, which includes all courses taken after the student reaches 60 semester credit hours.
- *Summa cum laude* – 3.8 GPA in all upper-division accounting coursework and a 3.8 upper-division GPA, which includes all courses taken after the student reaches 60 semester credit hours.
- Only course work taken at UF will be included in these computations. Major course work shall include all required 3000-level and above accounting courses.

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](#).

### Dean's List

Students will appear on the college's Dean's List if they meet a minimum GPA of 3.70 based on a minimum of 12 semester hours, or 3.50 based on a minimum of 15 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, or at least 12 credits of graded course work in the summer semester (consisting of any combination of credits earned in Summer A, B or C). This achievement will appear on the student's transcript as a permanent record.

## 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 options: Concentration in Auditing, Concentration in Taxation, and No Concentration.

This program is designed for the students who desire a professional accounting career. Completion of this program will fulfill the State of Florida's educational 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, or to be licensed as a CPA, for all 50 states, visit [National Association of State Boards of Accountancy \(NASBA\)](#).

**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. Questions about financial aid eligibility should be directed to Student Financial Affairs. 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. Must be an undergraduate accounting major.
2. Completion of, or in the process of completing, at least 80 semester hours of coursework.
3. GPA of at least 3.0 (rounding not permitted) calculated on all courses taken after the student reaches 60 credit hours.
4. 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-".
5. Applicants must complete the GMAT. GRE scores may not be substituted for the GMAT. Minimum GMAT scores required are:

| <u>Total</u> | <u>Essay</u> | <u>Integrated Reasoning</u> |
|--------------|--------------|-----------------------------|
| 500          | 4            | Not Needed                  |

6. The timing of the student's application must meet one of the patterns listed in the "3/2 Program Timing of Application" table below.

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

7. 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<br>ACG 3101                         | ACG 4111<br>ACG 4341                          | YES<br>(recommended)   |
| ACG 3401<br>ACG 3101<br>ACG 4341             | ACG 4111                                      | YES<br>(acceptable)  |
| ACG 3401<br>ACG 3101<br>ACG 4111             | ACG 4341                                      | YES<br>(acceptable)  |
| ACG 3401<br>ACG 3101<br>ACG 4111<br>ACG 4341 | NONE  | YES<br>(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). Students interested in combining their MAcc degree with another graduate or professional degree (for example, JD, MS-ISOM, MIB) should speak with an advisor and consider completing their BSAc, then applying to the traditional MAcc program.

### 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. The following policies apply to minors:

1. **Academic Requirements:** To add a minor, a student must have earned a minimum of 45 credits, meet all tracking requirements, and be able to complete the minor without delaying graduation.
2. **Limits:** Because of the large number of courses required in the major, accounting students may obtain no more than one undergraduate minor.

Minors are appended to the student's official transcript when the undergraduate degree is awarded. Minors do not appear on diplomas.

## 3/2 (BSAc/MAcc) Program

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). The approved form *must* be submitted to the Registrar prior to becoming a graduate student.

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 completion of ten credits of coursework in Information Systems. These hours can be applied toward 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. However, due to course availability, students should expect completion of the minor to take three fall/spring semesters. In other words, students should begin the minor in their fourth year (but after admission to graduate school).

## Policies and Procedures for Newly Admitted 3/2 Students

### 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. In addition, accounting students must have a laptop computer in order to take 3000-level or above accounting courses.

### Degree Audit

It is the student's responsibility to be aware of all academic requirements. Students are encouraged to log onto [ONE.UF](#) each semester to view their degree audits. 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 degree audits. Failure to do so may delay graduation.

### Academic Advising

Undergraduate students not yet admitted to the 3/2 program should schedule an appointment with an undergraduate adviser in the School's administrative office (GER 210). Once admitted to the 3/2 program, students will meet with the Associate Director for advising. All students are advised to seek guidance well in advance of registration periods.

## 3/2 (BSAc/MAcc) Program

### 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, preprofessional, business communication, 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 or graduate accounting courses required for the BSAc and MAcc degrees.

### Mailboxes

All Master of Accounting students have a mailbox located inside the J. Michael Cook/Deloitte Student Commons (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 Appeals Committee.

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

### Concentrations

All graduate accounting students must indicate which option they plan to pursue – concentration in auditing, concentration in taxation, or no concentration – by emailing the Fisher School. Until we are notified of a student's intent, we will assume the student is pursuing no concentration. While students have the ability to change concentration options throughout the program, doing so after beginning to take the concentration-specific courses (those listed in section 2, "Additional Accounting Coursework," on the curriculum pages), could mean a delay in graduation of up to a year, since each of those courses is offered only once per year.

In addition, it is imperative the student confirm the option he/she is pursuing by the beginning of the final semester. If, during the final semester, on a date determined by the Graduate School to be the "mid-point" (which actually occurs well before the middle of the semester), the concentration option on file with the Fisher School AND in the Graduate School's Graduate Information Management System (GIMS) does not match the courses the student has taken, the student will not graduate that semester, and must apply to graduate the following term, even if the student met the requirements for a concentration option other than what is noted in GIMS.

## 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 indicate 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, ONE.UF 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.

Because module courses follow a different calendar, students should refer to [Module Dates](#) for information on class dates, final exams, drop deadlines, etc. Note: Modules 1 and 3 may not always start on the same day as the university's semester.

### Registration

Students register for courses through the [ONE.UF](#) portal. ONE.UF provides students with information regarding the registration process, the University Schedule of Courses and the academic calendar. Students should:

- Complete Registration Prep on ONE.UF before advanced registration begins.
- Register at your ONE.UF 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 once enrolled in graduate school.
2. The maximum load per term is eighteen credits. Students may exceed this maximum only in rare situations, and 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. UF Online courses and distance learning or correspondence courses offered by the Division of Continuing education (Flexible Learning) are not permitted.

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

2. Required courses (accounting, preprofessional, critical tracking, business communication, or business core) may not be taken outside of the University of Florida. No exceptions to this policy are permitted.
3. Dual enrollment (taking courses at another institution during the same semester as UF courses) is not permitted.
4. 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](#).

#### 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.



## 3/2 (BSAc/MAcc) Program

### Approved Elective

Depending on the student's concentration, 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, in substance, be duplicative of a course the student has already completed.
5. Because approved electives are offered by other academic units in the Warrington College of Business, the registration process begins later in the term and is based upon a priority system. First priority is given to students who must complete the courses 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

The University calendar (and the [Module Dates](#) section of the FSOA website) specifies the length and specific timing of the drop/add period for each term and module. This period provides an opportunity for students to modify their schedules 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 ONE.UF to adjust his/her schedule.

### Graduate Accounting Course Descriptions

Course descriptions for graduate accounting courses can be found in the [Graduate Catalog](#). More detailed descriptions can be found on the [FSOA website](#).

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

## 2017 3/2 Program Years 1-4 Course Sequencing (Common to all Concentration Options)

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

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

## 2017 3/2 Program 5<sup>th</sup> Year – Concentration in Auditing

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

**1. Required Accounting Coursework—6 credits:**

|          |  |
|----------|--|
| ACG 5226 | Advanced Accounting (ACG 5647 "C", TAX 5027 "C" & 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 | Information Systems 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 Auditing (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 5226 "C" & 7AC)     | 2        |               |
| ACG 6136  | Accounting Theory (ACG 5815 "C" & 7AC)           | 2        |               |
| ACG 6935* | Accounting for Income Taxes (TAX 5065 "C" & 7AC) | 2        |               |
| 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)        | 2        |               |
| TAX 6526  | International Taxation (TAX 6105 "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—Concentration in Auditing** **150**

\*Temporary course number

**3/2 (BSAc/MAcc) Program**  
**2017 3/2 Program 5<sup>th</sup> Year – Concentration in Taxation**

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

**1. Required Accounting Coursework—6 credits:**

|          |  |
|----------|--|
| ACG 5226 | Advanced Accounting (ACG 5647 “C”, TAX 5027 “C” & 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:**

|           |  |          |     |
|-----------|--|----------|-----|
| ACG 6935* | Accounting for Income Taxes (TAX 5065 “C” & 7AC) | 2        |     |
| TAX 6526  | International Taxation (TAX 6105 “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 5226 “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 | Information Systems 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 Auditing (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—Concentration in Taxation** **150**

\*Temporary course number

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

## 2017 3/2 Program 5<sup>th</sup> Year – No Concentration

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

#### 1. Required Accounting Coursework—6 credits:

|          |  |  |  |
|----------|--|--|--|
| ACG 5226 | Advanced Accounting (ACG 5647 "C", TAX 5027 "C" & 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 5226 "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 | Information 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:

|           |  |          |     |
|-----------|--|----------|-----|
| ACG 6935* | Accounting for Income Taxes (TAX 5065 "C" & 7AC) | 2        |     |
| TAX 6105  | Corporate Taxation (TAX 5065 "C" & 7AC)          | 2        |     |
| TAX 6205  | Partnership Taxation (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—No Concentration**

**150**

\*Temporary course number

### 3/2 Program Drop Policies

Students passing graduate-level 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). To request a drop, log on to ONE.UF, go to “Request to Drop a Course” under My Online Services>Registration.

1. Drop requests must be made on ONE.UF by the drop deadline. For semester-long classes, this date is determined by the University each semester and is published under the [Calendars/Deadlines](#) link in ONE.UF. Note: Because module courses follow a different calendar, drop deadlines are different. Refer to the [Module Dates](#).
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 two drops 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. Once a student has exhausted his / her available drops, additional drop requests must be acted upon by the Associate Director as advised by the Appeals 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).
7. When enrollment becomes a constraint, students who drop accounting courses will have the lowest priority for enrolling in the same course in following semesters (regardless of whether they successfully register for the course again during advanced registration).
8. Simply making a drop request on ONE.UF does not guarantee the course will be dropped. Students must continue to attend class until a “W” appears next to the course on ONE.UF. It is the responsibility of the student, not the Fisher School, to view his/her schedule on ONE.UF 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 withdrawal deadline. This date is determined by the University each semester and is published under the [Calendars/Deadlines](#) link in [ONE.UF](#) (for semester-long classes) or on the [Module Dates Calendar](#). To withdraw from all courses, [withdraw](#) (or select “withdraw from all courses for the current term” under My Online Services>Registration, on ONE.UF). 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 ONE.UF 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 and in the [Module Dates](#) calendar) 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.

### 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 numbered 3000 and above, taken as a graduate student (excluding ACG 5005, ACG 5065, ACG 5075, ACG 6940, or ACG 6905), 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 graduate accounting courses numbered 5000 and above, taken as a graduate student (excluding ACG 5005, ACG 5065, ACG 5075, ACG 6940, or ACG 6905), 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 two required accounting courses in one academic year, defined as Fall, Spring, Summer (or Spring, Summer, Fall for Innovation Academy Students). The following exceptions apply:
  - a.) If no courses for which the student is eligible are offered over the Summer, the student will be granted an additional semester to complete a course.
  - b) For upper-division transfer students, the academic year begins the semester the student matriculates. So, for Spring admits, the year is Spring, Summer, Fall.
  - c) If the student is enrolled in a study abroad program, the student will be granted one additional semester to complete the next course.
  - d) If the student is on an internship, but enrolled in UF courses, the student will be granted one additional semester to complete the next course. The student must either be enrolled in an internship course or provide documentation of the internship.
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

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

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.
2. It is the student's responsibility to apply for graduation on ONE.UF 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) or 2 credits (in summer) which count toward the master's degree.

### 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.



## 3/2 (BSAc/MAcc) Program

### 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 33-36). The following minimum hours must have been met while classified as a graduate student (7AC or 8AC) in order to be awarded the MAcc degree.
  - a.) A minimum of 34 total semester hours of coursework
    1. Junior/senior level accounting courses (including TAX 5025, TAX 5027, ACG 5637 and ACG 5647) 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 33-36.*
2. In addition, the student must maintain a 3.0 GPA (rounding not permitted) calculated for each of the following categories:
  - a.) All accounting courses (numbered 3000 and above) completed as a graduate student (excluding ACG 5005, ACG 5065, ACG 5075, ACG 6940, or ACG 6905).
  - b.) 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).
  - c.) All graduate courses (numbered 5000 and above) completed as a graduate student.
  - d.) All courses completed as a graduate student.
  - e.) The Graduate School's "overall GPA." In most cases, meeting the above GPA requirements will suffice. However, a student who earned a grade below B in an undergraduate course while enrolled as a graduate student may have a Graduate School overall GPA that is lower than the above GPA's. Any such student should meet with the Associate Director even if the student's degree audit indicates that all GPA's are satisfactory.
3. For purposes of computing the GPAs (rounding not permitted) referred to above the following apply:
  - a.) If a course is repeated 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 a C).
  - 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 in Accounting degree 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* – 3.2 GPA in all upper-division accounting coursework and a 3.2 upper-division GPA, which includes all courses taken after the student reaches 60 semester credit hours.
- *Magna cum laude* – 3.6 GPA in all upper-division accounting coursework and a 3.6 upper-division GPA, which includes all courses taken after the student reaches 60 semester credit hours.
- *Summa cum laude* – 3.8 GPA in all upper-division accounting coursework and a 3.8 upper-division GPA, which includes all courses taken after the student reaches 60 semester credit hours.
- Only course work taken at UF will be included in these computations. Major course work shall include all 3000-level and above accounting courses required for the BSAc.

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 options: Concentration in Auditing, Concentration in Taxation, and No Concentration. University of Florida students who want to earn their MAcc degree should plan on considering the 3/2 program. Students interested in the JD/MAcc joint degree program should see page 58.

## 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. Applicants 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 on page 47 (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. Applicants must complete the GMAT. GRE scores may not be substituted for the GMAT. Minimum GMAT scores required are:

| <u>Total</u> | <u>Essay</u> | <u>Integrated Reasoning</u> |
|--------------|--------------|-----------------------------|
| 550          | 4            | Not Needed                  |

5. Foreign applicants who are not exempt under university guidelines must complete the TOEFL (Test of English as a Foreign Language) or the IELTS (International English Language Testing System). **There are no exceptions to the minimum TOEFL and IELTS requirements listed below.**

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

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 completion of ten credits of coursework in Information Systems. These hours can be applied toward 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. However, due to course availability, students should expect completion of the minor to take three fall/spring semesters. In other words, students should begin the minor in their fourth year (but after admission to graduate school).

### Policies and Procedures for Newly Admitted MAcc Students

#### 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. In addition to these requirements, graduate accounting students must have a laptop computer.

#### 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 47.

#### 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.**

## MAcc Program

### Degree Audit

It is the student's responsibility to be aware of their academic requirements. Students are encouraged to log onto [ONE.UF](#) 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 degree 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 47). The Associate Director is also available for 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.

### 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 required graduate accounting or tax coursework.** 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 46).

### 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.

## MAcc Program

### Mailboxes

All Master of Accounting students have a mailbox located inside the J. Michael Cook/Deloitte Student Commons (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 Appeals Committee.

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

### Concentrations

All graduate accounting students must indicate which option they plan to pursue – concentration in auditing, concentration in taxation, or no concentration – by emailing the Fisher School. Until we are notified of a student's intent, we will assume the student is pursuing no concentration. While students have the ability to change concentration options throughout the program, doing so after beginning to take the concentration-specific courses (those listed in section 2, "Additional Accounting Coursework," on the curriculum pages), could mean a delay in graduation of up to a year, since each of those courses is offered only once per year.

In addition, it is imperative the student confirm the option he/she is pursuing by the beginning of the final semester. If, during the final semester, on a date determined by the Graduate School to be the "mid-point" (which actually occurs well before the middle of the semester), the concentration option on file with the Fisher School AND in the Graduate School's Graduate Information Management System (GIMS) does not match the courses the student has taken, the student will not graduate that semester, and must apply to graduate the following term, even if the student met the requirements for a concentration option other than what is noted in GIMS.

## 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 indicate 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, ONE.UF will not prevent students from enrolling in two, or more, courses

## MAcc Program

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.

Because module courses follow a different calendar, students should refer to [Module Dates](#) for information on class dates, final exams, drop deadlines, etc. Note: Modules 1 and 3 may not always start on the same day as the university's semester.

### Registration

Students register for courses through the [ONE.UF](#) portal. ONE.UF 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 ONE.UF before advanced registration begins.
- Register at your ONE.UF 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 in rare situations, and 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. UF Online courses and distance learning or correspondence courses offered by the Division of Continuing education (Flexible Learning) 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.

## MAcc Program

### Approved Elective

Depending upon the student's concentration, 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, in substance, be duplicative of a course the student has already completed.
5. Because approved electives are offered by other academic units in the Warrington College of Business, the registration process begins later in the term and is based upon a priority system. First priority is given to students who must complete the courses 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

The University calendar (and the [Module Dates](#) section of the FSOA website) specifies the length and specific timing of the drop/add period for each term and module. This period provides an opportunity for students to modify their schedules 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 ONE.UF to adjust his/her schedule.

### Graduate Accounting Course Descriptions

Course descriptions for graduate accounting courses can be found in the [Graduate Catalog](#). More detailed descriptions can be found on the [FSOA website](#).



## 2017 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

### 2017 Master of Accounting Program – Concentration in Auditing

|   |   |          |                  |
|---|---|----------|------------------|
| <b>1. Required Accounting Coursework—6 credits:</b>   |   |          |                  |
| ACG 5226  | Advanced Accounting (ACG 5647 “C”, TAX 5027 “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                |
| <b>2. Additional Accounting Coursework—14 credits:</b>  |   |          |                  |
| <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  | Information Systems 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 Auditing (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 5226 “C” & 7AC)                      | 2        |                  |
| ACG 6136  | Accounting Theory (ACG 5815 “C” & 7AC)                            | 2        |                  |
| ACG 6935*   | Accounting for Income Taxes (TAX 5065 “C” & 7AC)                  | 2        |                  |
| 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)                         | 2        |                  |
| TAX 6526  | International Taxation (TAX 6105 “C” & 7AC)                       | 2        |                  |
| TAX 6877  | State & Local Taxation (TAX 6105 “C” & 7AC)                       | <u>2</u> | <u>2-4</u> 14    |
| <b>3. Required Business Core Coursework—8 credits:</b>  |   |          |                  |
| 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                |
| <b>4. Required Information Systems Course—2 credits:</b>  |   |          |                  |
| <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                |
| <b>5. Required Approved Business Electives—4 credits:</b>   |   |          |                  |
| 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 <a href="#">Course Availability</a> .              |   |          |                  |
| <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>         |
| <b>Total hours required to complete the MAcc—Concentration in Auditing</b>  |   |          | <b><u>34</u></b> |
| <i>Note: Total hours increase by the student’s unmet <a href="#">preparatory coursework</a>.</i>  |   |          |                  |

\*Temporary course number

## MAcc Program

### 2017 Master of Accounting Program –Concentration in Taxation

**1. Required Accounting Coursework—6 credits:**

|   |          |   |
|---|----------|---|
| ACG 5226 Advanced Accounting (ACG 5647 "C", TAX 5027 "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:**

|  |          |     |
|--|----------|-----|
| ACG 6935* Accounting for Income Taxes (TAX 5065 "C" & 7AC) | 2        |     |
| TAX 6526 International Taxation (TAX 6105 "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 5226 "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 Information Systems 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 Auditing (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—Concentration in Taxation**

**34**

*Note: Total hours increase by the student’s unmet [preparatory coursework](#).*

\*Temporary course number

## MAcc Program

### 2017 Master of Accounting Program – No Concentration

**1. Required Accounting Coursework—6 credits:**

|          |  |          |   |
|----------|--|----------|---|
| ACG 5226 | Advanced Accounting (ACG 5647 "C", TAX 5027 "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 5226 "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 | Information 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:**

|           |  |          |     |
|-----------|--|----------|-----|
| ACG 6935* | Accounting for Income Taxes (TAX 5065 "C" & 7AC) | 2        |     |
| TAX 6105  | Corporate Taxation (TAX 5065 "C" & 7AC)          | 2        |     |
| TAX 6205  | Partnership Taxation (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—No Concentration**

**34**

*Note: Total hours increase by the student's unmet [preparatory coursework](#).*

\*Temporary course number

### 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. To request a drop, log on to ONE.UF, go to “Request to Drop a Course” under My Online Services>Registration.

1. Drop requests must be made on ONE.UF by the drop deadline. For semester-long classes, this date is determined by the University each semester and is published under the [Calendars/Deadlines](#) link in ONE.UF. Note: Because module courses follow a different calendar, drop deadlines are different. Refer to the [Module Dates](#).
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. Once a student has exhausted his / her available drops, additional drop requests must be acted upon by the Associate Director as advised by the Appeals 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).
7. When enrollment becomes a constraint, students who drop accounting courses will have the lowest priority for enrolling in the same course in following semesters (regardless of whether they successfully register for the course again during advanced registration).
8. Simply making a drop request on ONE.UF does not guarantee the course will be dropped. Students must continue to attend class until a “W” appears next to the course on ONE.UF. It is the responsibility of the student, not the Fisher School, to view his/her schedule on ONE.UF 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 withdrawal deadline. This date is determined by the University each semester and is published under the [Calendars/Deadlines](#) link in [ONE.UF](#) (for semester-long classes) or on the [Module Dates Calendar](#). To withdraw from all courses, [withdraw](#) (or select “withdraw from all courses for the current term” under My Online Services>Registration, on ONE.UF). 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 ONE.UF 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 and in the [Module Dates](#) calendar) 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 numbered 3000 and above, taken as a graduate student (excluding ACG 5005, ACG 5065, ACG 5075, ACG 6940, or ACG 6905), 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 graduate accounting courses numbered 5000 and above, taken as a graduate student (excluding ACG 5005, ACG 5065, ACG 5075, ACG 6940, or ACG 6905), 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 ONE.UF. 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) or 2 credits (in summer) that count toward the master’s degree.

## 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 47-50). The following minimum hours must have been met while classified as a graduate student (7AC or 8AC) in order to be awarded the MAcc degree.
  - a.) A minimum of 34 total semester hours of coursework
    1. Junior/senior level accounting courses (including TAX 5025, TAX 5027, ACG 5637 and ACG 5647) 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 48-50.*
2. In addition, the student must maintain a 3.0 GPA (rounding not permitted) calculated for each of the following:
  - a.) All accounting courses (numbered 3000 and above) completed as a graduate student (excluding ACG 5005, ACG 5065, ACG 5075, ACG 6940, or ACG 6905).
  - b.) 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).
  - c.) All graduate courses (numbered 5000 and above) completed as a graduate student.
  - d.) All courses completed as a graduate student.
  - e.) The Graduate School’s “overall GPA.” In most cases, meeting the above GPA requirements will suffice. However, a student who earned a grade below B in an undergraduate course while enrolled as a graduate student may have a Graduate School overall GPA that is lower than the above GPA’s. Any such student should meet with the Associate Director even if the student’s degree audit indicates that all GPA’s are satisfactory.
3. For purposes of computing the GPAs (rounding not permitted) referred to above, the following apply:
  - a.) If a course is repeated 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 a C).
  - 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 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. Applicants must complete the GMAT. GRE scores may not be substituted for the GMAT. Minimum GMAT scores required are:

| <u>Total</u> | <u>Essay</u> | <u>Integrated Reasoning</u> |
|--------------|--------------|-----------------------------|
| 600          | 5            | Not Needed                  |

4. Foreign applicants who are not exempt under university guidelines must complete the TOEFL (Test of English as a Foreign Language) or the IELTS (International English Language Testing System). **There are no exceptions to the minimum TOEFL and IELTS requirements listed below.**

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

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.



## Post-Bac Program

- 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.
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 a C).
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. For example, 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.

### **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. In addition to these requirements, accounting students must have a laptop computer.

### **Academic Advising**

The Associate Director is available for 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.

### **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 Appeals 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 Office of the University Registrar (222 Criser Hall).

## Post-Bac Program

### Post-Bac Registration

#### Registration

Students register for courses through the [ONE.UF](#) portal. ONE.UF 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 ONE.UF before advanced registration begins.
- Register at your ONE.UF 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, ONE.UF 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 ONE.UF 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 55).
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 MAcc portion of the program offers three options: Concentration in Auditing, Concentration in Taxation, and No Concentration. 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. 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. A GPA of at least 3.0 (rounding not permitted) for all accounting courses numbered 3000 and above.
  - a. Students 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 on page 65 (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. Applicants must complete the GMAT. GRE scores may not be substituted for the GMAT. Minimum GMAT scores required are:

| <u>Total</u> | <u>Essay</u> | <u>Integrated Reasoning</u> |
|--------------|--------------|-----------------------------|
| 550          | 4            | Not Needed                  |

5. Foreign applicants who are not exempt under university guidelines must complete the TOEFL (Test of English as a Foreign Language) or the IELTS (International English Language Testing System). **There are no exceptions to the minimum TOEFL and IELTS requirements listed below.**

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

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 that count toward the MAcc degree, i.e. law school courses will not satisfy this requirement.

## Policies and Procedures for Newly Admitted JD/MAcc Students

### 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. In addition to these requirements, graduate accounting students must have a laptop computer.

### 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 65.

### 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 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.

### 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.**

### 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.

## JD/MAcc Program

### **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 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 46).

### **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.

### **Mailboxes**

All Master of Accounting students have a mailbox located inside the J. Michael Cook/Deloitte Student Commons (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. 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 Appeals Committee.

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

### **Concentrations**

All graduate accounting students must indicate which option they plan to pursue – concentration in auditing, concentration in taxation, or no concentration – by emailing the Fisher School. Until we are notified of a student's intent, we will assume the student is pursuing no concentration. While students have the ability to change concentration options throughout the program, doing so after beginning to take the concentration-specific courses (those listed in section 2, "Additional Accounting Coursework," on the curriculum pages), could mean a delay in graduation of up to a year, since each of those courses is offered only once per year.

In addition, it is imperative the student confirm the option he/she is pursuing by the beginning of



## JD/MAcc Program

the final semester. If, during the final semester, on a date determined by the Graduate School to be the “mid-point” (which actually occurs well before the middle of the semester), the concentration option on file with the Fisher School AND in the Graduate School’s Graduate Information Management System (GIMS) does not match the courses the student has taken, the student will not graduate that semester, and must apply to graduate the following term, even if the student met the requirements for a concentration option other than what is noted in GIMS.

## 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, ONE.UF 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.

Because module courses follow a different calendar, students should refer to [Module Dates](#) for information on class dates, final exams, drop deadlines, etc. Note: Modules 1 and 3 may not always start on the same day as the university’s semester.

### Registration

Students register for courses through the [ONE.UF](#) portal. ONE.UF 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 ONE.UF before advanced registration begins.
- Register at your ONE.UF 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 in rare situations, and only with the advance permission of the Associate Director.

## JD/MAcc Program

### 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. UF Online courses and distance learning or correspondence courses offered by the Division of Continuing education (Flexible Learning) 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.

### 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

The University calendar (and the [Module Dates](#) section of the FSOA website) specifies the length and specific timing of the drop/add period for each term and module. This period provides an opportunity for students to modify their schedules 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 ONE.UF to adjust his/her schedule.

### Graduate Accounting Course Descriptions

Course descriptions for graduate accounting courses can be found in the [Graduate Catalog](#). More detailed descriptions can be found on the [FSOA website](#).

## 2017 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

2017 JD/MAcc Program –Concentration in Auditing

|  |   |          |                  |
|--|---|----------|------------------|
| <b>1. Required Accounting Coursework—6 credits:</b>                              |   |          |                  |
| ACG 5226   | Advanced Accounting (ACG 5647 “C”, TAX 5027 & 7AC)                | 2        |                  |
| ACG 5815   | Accounting Regulation (ACG 5647 “C” & 7AC)                        | 2        |                  |
| TAX 5065   | Tax Professional Research (TAX 5027 “C” & 7AC)                    | <u>2</u> | 6                |
| <b>2. Additional Accounting Coursework—14 credits:</b>                           |   |          |                  |
| <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   | Information Systems 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 Auditing (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 6935*  | Accounting for Income Taxes (TAX 5065 “C” & 7AC)                  | 2        |                  |
| ACG 5505   | Governmental Accounting (ACG 5226 “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 Taxation (TAX 6105 “C” & 7AC)                  | 2        |                  |
| TAX 6205   | Partnership Taxation (TAX 5065 “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>2-4</u> 14    |
| <b>3. Required Business Core Coursework—2 credits:</b>                           |   |          |                  |
| <i>Must include 2 credits from the following courses:</i>                        |   |          |                  |
| MAN 5246   | Organizational Behavior   | 2        |                  |
| MAN 6724   | Strategic Management  | <u>2</u> | 2                |
| <b>4. Required Information Systems Course—2 credits:</b>                         |   |          |                  |
| <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                |
| <b>5. Required Law School Courses—10 credits:</b>                                |   |          |                  |
| LAW 5000   | Contracts 1   | 2        |                  |
|  | Commercial Law Courses  | <u>8</u> | 10               |
| <b>Total hours required to complete the JD/MAcc—Concentration in Auditing</b>    |   |          | <b><u>34</u></b> |
| <i>Note: Total hours increase by the student’s unmet preparatory coursework.</i> |   |          |                  |

\*Temporary course number

2017 JD/MAcc Program –Concentration in Taxation

1. Required Accounting Coursework—6 credits:

|          |  |          |   |
|----------|--|----------|---|
| ACG 5226 | Advanced Accounting (ACG 5647 “C”, TAX 5027 & 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:

|           |  |          |     |
|-----------|--|----------|-----|
| ACG 6935* | Accounting for Income Taxes (TAX 5065 “C” & 7AC) | 2        |     |
| TAX 6526  | International Taxation (TAX 6105 “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 5226 “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 | Information Systems 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 Auditing (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—Concentration in Taxation 34**

Note: Total hours increase by the student’s unmet [preparatory coursework](#).

\*Temporary course number

## JD/MAcc Program

### 2017 JD/MAcc Program – No Concentration

#### 1. Required Accounting Coursework—6 credits:

|   |          |   |
|---|----------|---|
| ACG 5226 Advanced Accounting (ACG 5647 "C", TAX 5027 & 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 5226 "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 Information 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:

|  |          |     |
|--|----------|-----|
| ACG 6935* Accounting for Income Taxes (TAX 5065 "C" & 7AC) | 2        |     |
| TAX 6105 Corporate Taxation (TAX 5065 "C" & 7AC)           | 2        |     |
| TAX 6205 Partnership Taxation (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—No Concentration**

**34**

*Note: Total hours increase by the student's unmet [preparatory coursework](#).*

\*Temporary course number

## 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. To request a drop, log on to ONE.UF, go to “Request to Drop a Course” under My Online Services>Registration.

1. Drop requests must be made on ONE.UF by the drop deadline. For semester-long classes, this date is determined by the University each semester and is published under the [Calendars/Deadlines](#) link in ONE.UF. Note: Because module courses follow a different calendar, drop deadlines are different. Refer to the [Module Dates](#).
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 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. Once a student has exhausted his / her available drops, additional drop requests must be acted upon by the Associate Director as advised by the Appeals 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).
7. When enrollment becomes a constraint, students who drop accounting courses will have the lowest priority for enrolling in the same course in following semesters (regardless of whether they successfully register for the course again during advanced registration).
8. Simply making a drop request on ONE.UF does not guarantee the course will be dropped. Students must continue to attend class until a “W” appears next to the course on ONE.UF. It is the responsibility of the student, not the Fisher School, to view his/her schedule on ONE.UF 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 withdrawal deadline. This date is determined by the University each semester and is published under the [Calendars/Deadlines](#) link in [ONE.UF](#) (for semester-long classes) or on the [Module Dates Calendar](#). To withdraw from all courses, [withdraw](#) (or select “withdraw from all courses for the current term” under My Online Services>Registration, on ONE.UF). 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 ONE.UF to withdraw from all courses, the process cannot be undone.

## JD/MAcc 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 and in the [Module Dates](#) calendar) 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 numbered 3000 and above, taken as a graduate student (excluding ACG 5005, ACG 5065, ACG 5075, ACG 6940, or ACG 6905), 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 graduate accounting courses numbered 5000 and above, taken as a graduate student (excluding ACG 5005, ACG 5065, ACG 5075, ACG 6940, or ACG 6905), 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 other than Law School 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 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.
2. It is the student's responsibility to apply for graduation on ONE.UF. 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 that count toward the MAcc degree, i.e. law school courses will 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 66-68). 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 (including TAX 5025, TAX 5027, ACG 5637 and ACG 5647) 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.

## JD/MAcc Program

- 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 66-68.*
2. Completed all degree requirements to receive the JD degree.
3. In addition, the student must maintain a 3.0 GPA (rounding not permitted) calculated on each of the following:
  - a.) All accounting courses (numbered 3000 and above) completed as a graduate student (excluding ACG 5005, ACG 5065, ACG 5075, ACG 6940, or ACG 6905).
  - b.) 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).
  - c.) All graduate courses (numbered 5000 and above) completed as a graduate student.
  - d.) All courses other than Law School courses completed as a graduate student.
  - e.) The Graduate School's "overall GPA." In most cases, meeting the above GPA requirements will suffice. However, a student who earned a grade below B in an undergraduate course while enrolled as a graduate student may have a Graduate School overall GPA that is lower than the above GPA's. Any such student should meet with the Associate Director even if the student's degree audit indicates that all GPA's are satisfactory.
4. For purposes of computing the GPAs (rounding not permitted) referred to above the following apply:
  - a.) If a course is repeated 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 a C).
  - 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.