

# **Freshman and Sophomore Guide**

**2023-2024**

**Fisher School of Accounting**

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# Using the Freshman and Sophomore Guide

The purpose of this guide is to provide a concise overview of the Fisher School of Accounting (the School) and its degree programs. It is intended to help students complete all freshman and sophomore requirements in an efficient manner and in compliance with the University of Florida's Universal Tracking initiative. This Freshman and Sophomore Guide is focused on policies useful to freshman accounting students. We remind you that students are responsible for understanding and complying with the policies described within the University of Florida Undergraduate Catalog (<https://catalog.ufl.edu/UGRD/>) and the Fisher School of Accounting Student Handbook (<https://warrington.ufl.edu/accounting-current-students/bachelor-of-science-in-accounting/>), even those not mentioned in this guide. The Fisher School of Accounting strictly adheres to the University and School policies described in each of these documents.

This guide is intended to aid, but not replace, the academic advising provided within the School. It is not designed to cover every situation. In planning your specific program of study, and for answers to questions not covered by this guide, we encourage you to seek the help of an undergraduate advisor. Academic advising is provided on an appointment basis so that we can give you our undivided attention. For information on how to set up an advising appointment, please visit <https://warrington.ufl.edu/accounting-current-students/academic-advising/>. To the greatest extent possible, please try to schedule appointments early in the semester so that you will be able to take full advantage of your advance registration for the next term. Walk-in advising is available at specific times during the fall and spring semesters. Check our advising website for days and times.

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

# Fisher School of Accounting

## History

Accounting has been one of the core academic programs at the University of Florida since 1928. In 1977, the School of Accounting was established by the Board of Regents as a school within the College of Business and was endowed in 1985 through the generosity of Frederick Fisher. The Fisher School is committed to scholarly research, teaching, and service to advance knowledge and prepare future leaders for business, professional, and academic careers. For 2023, U.S. News and World Report ranked the School's undergraduate accounting program 5<sup>th</sup> among public schools.

The Fisher School of Accounting (FSOA) has over 400 undergraduate and approximately 150 graduate students. The School's faculty members have earned PhD degrees from the nation's leading universities. The faculty is committed to excellence in teaching, research, and service. The faculty actively contribute to the accounting profession by maintaining editorial positions for major accounting journals, participating in professional organizations at the national and state levels, and providing services to major corporations and public accounting firms.

## Programs

All Fisher School of Accounting programs are fully accredited by the Association to Advance Collegiate Schools of Business (AACSB International). 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 extended their accreditation by the AACSB in 2019.

## BSAc

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 prepare students for graduate studies. Completion of the UF Bachelor of Science in Accounting (BSAc) degree alone will not satisfy the eligibility requirements for CPA licensure in the State of Florida. Completion of the UF BSAc, when combined with the UF Master of Accounting (MAcc) program, will fulfill the State of Florida's educational requirements to take the Certified Public Accountant Examination in Florida and to obtain licensure as a CPA in Florida. CPA licensure includes other, non-educational requirements. Please note that requirements can change,

and may not immediately be reflected in this statement or in the program. Contact the Florida Board of Accountancy or visit their website if you have any questions regarding your eligibility to take the CPA Exam or be licensed as a CPA in Florida. We have not made a determination as to whether the MAcc program combined with any other undergraduate program meets CPA educational requirements in Florida. We have not made a determination whether the MAcc program, with or without the UF BSAC, meets educational requirements in any other state or jurisdiction. Consult the [National Association of State Boards of Accountancy website](#) for information regarding CPA exam and licensure eligibility for all states and jurisdictions.

**Administration:**

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

John Laibson, M.Ed., Director of Operations and Programs, *University of Florida*

**Professor:**

Stephen K. Asare, PhD, KPMG Professor, *University of Arizona*

W. Robert Knechel, PhD; Fisher Eminent Scholar & Distinguished Professor;  
Director, International Accounting and Auditing Center; *UNC at Chapel Hill*

Gary A. McGill, PhD, Director, Senior 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*

Paul Madsen, PhD, Deloitte Foundation Term Associate Professor, *Emory University*

Michael Mayberry, PhD, Jack Kramer Term Associate Professor, *Texas A&M University*

**Assistant Professor:**

Robert "Bobby" Carnes, PhD, *Penn State University*

Lisa Hinson, PhD, EY Term Assistant Professor, *University of Georgia*

Ruby Lee, PhD, *University of Michigan*

Ivy Munoko, PhD, *Rutgers*

Gabriel Pundrich, PhD, University of Technology, Sydney

Scott Rane, PhD, *Texas A&M University*

Michael Ricci, PhD, *University of Georgia*

Dan Rinkus, PhD, *University of Texas at Austin*

Philip Wang, PhD, Prida Term Assistant Professor, *Michigan State University*

**Clinical Associate Professor:**

Don Monk, PhD, *Tulane University*

Michael Schadewald, PhD, *University of Minnesota*

**Clinical Assistant Professor:**

Joost Impink, PhD, *University of Groningen*

**Senior Lecturer:**

Christopher Falk, MAcc, PwC Faculty Fellow, *Miami University*

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

Sonia Singh, MAcc, JD, LLM, Davis Family Faculty Fellow, *University of Florida*

**Lecturer:**

Cindy Dosch, MAcc, *University of Florida*

**Honorary Faculty:**

J. Michael Cook, BSBA, *University of Florida*

Frederick E. Fisher, BSBA, Doctor of Humane Letters (Honorary degree),  
*University of Florida*

Alfred C. Warrington IV, BSBA, *University of Florida*

# Bachelor of Science in Accounting

Net General Education and Quest 1 and 2

19

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

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

## Communications Requirement

GEB 3213 Professional Business Writing	3*	
GEB 3218 Professional Speaking	<u>3</u>	6

## Preprofessional and Critical Tracking Courses

### Preprofessional:

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

### Other Critical Tracking:

MAC 2234 Survey of Calculus 2	<u>3*</u>	28
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## Freshman & Sophomore Electives

7

## Total Freshman & Sophomore Coursework

60

## Accounting Major Course Requirements:

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

## Business Core Course Requirements:

BUL 4310 Legal Environment of Business	4	
FIN 3403 Business Finance	4	
GEB 3373 International Business	4	
MAN 3025 Principles of Management	4	
MAN 4504 Operations/Supply Chain Management	4	
MAR 3023 Principles of Marketing	4	
QMB 3250 Statistics for Business Decisions	4	
QMB 3302 Foundation of Business Analytics & Artificial Intelligence	<u>4</u>	32

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

10

## Total BSAc Hours

60

120

# Freshman & Sophomore Tracking Requirements

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

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

# Policies and Procedures Relating to Freshman and Sophomore Students

## Frequently Asked Questions

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

Yes. ALEKS is designed to predict a student's success in calculus and should be taken before Preview. If a student does not earn a minimum score of 61% on ALEKS, students must take a lower-level math course (MAC 1140 or MAC1105). This lower-level math course would have to be completed during the first semester of enrollment in order to remain "on track".

2. *I plan on returning home during the summer (or fall for Innovation Academy students). Can I take courses at a state college near my home and apply these course credits towards my BSAc Degree?*

- a. With advance approval, students may take general education courses or electives at other state universities or state colleges. Approval can be obtained by completing a Transient Student Form online at <https://www.floridashines.org/>.

- b. We strongly discourage students from taking critical tracking courses at another university after enrolling at UF. This is especially true for ACG 2021 and ACG 2071, both of which are available online and are available in the Fall, Spring, and Summer semesters. Data shows that students who take both courses at UF have a much higher chance of success in ACG 3101. All 3000-level and above accounting and business core courses must be taken at UF.

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

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

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

If struggling with ACG 2021 and/or ACG 2071, a student's first recourse should be meeting with their instructor(s) and student assistant(s).

It is always the student's choice to decide if private tutoring companies are in their best interest. In our experience, these services tend to focus on memorization and "shortcuts," and we strongly discourage accounting students from using these methods to learn accounting. Successful accounting students will focus their effort on mastering the underlying concepts of financial and managerial accounting (which is critical for performing well in upper-division accounting courses).

Students requiring assistance should use the instructor's office hours, or the office hours of student assistants, chosen based upon their mastery of the material. The Academic Resources Center A Beta Alpha Psi (BAP), an accounting honor society, also offer tutoring services to students.

5. *Am I required to take the exact general education course categories listed on page 7?*

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

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

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

7. *How will FSOA communicate with me?*

The primary means by which the School will communicate announcements, events, changes in course offerings, or other important information is to your GatorLink email address. Your GatorLink email is the only way we can verify your identity; therefore, we will not respond to other email addresses. In addition, students who are admitted to the School should log onto

<https://warrington.ufl.edu/accounting-current-students/> and subscribe to the FSOA mailing list to ensure that they receive notices from the School in a timely manner. Weekly announcements are distributed exclusively via e-mail.

8. *Can students pursue a dual degree or double major?*

No. Because of the large number of courses required in the major, faculty policy prohibits accounting students from double majors or dual degrees.

9. *Can accounting majors have a minor?*

Accounting students may obtain one undergraduate minor or certificate, total.

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

Students should prioritize their Universal Tracking term 1-4 requirements during their freshman and sophomore years. 3000-level and above courses are not lower division tracking courses and tend to be more challenging. In general, students who choose to complete these courses during their first two years are at a disadvantage because they are required to complete a minimum 3.0 GPA. After terms 1-4, students are only required to maintain a 2.0 GPA; the lower GPA requirement reflects the additional rigor of 3000-level and above coursework. In some cases, students who complete term 1-4 term requirements early may begin taking 3000-level coursework. However, it is strongly recommended they meet with an academic advisor prior to doing so, so that they can make an academic plan that sets them up for success.

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

Students may reapply to the Fisher School of Accounting provided they remain “on track” for the accounting program (as determined from their **original** admission date). For example, a student who changes their major to finance during tracking term 2, and reapplies to the Fisher School of Accounting two semesters later, must meet all minimum tracking requirements for tracking term 4. Students who failed to earn a minimum grade of “B” in ACG 2021 or ACG 2071 within two attempts are ineligible to return to the accounting major, but may pursue the accounting minor.

### **Unsatisfactory Performance – Freshmen and Sophomores**

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

1. The student does not comply with the terms of their Universal Tracking Agreement.
2. The student has not earned a minimum “B” grade in ACG 2021 and ACG 2071 after 2 attempts (including drops and withdrawals).
3. The student’s UF grade point average falls below 3.0 and is not restored by the end of the next tracking term.
4. The student’s preprofessional grade point average falls below 3.0 and is not restored by the end of the next tracking term. Upon successful completion of a preprofessional course with a grade of C or better, no further attempts of the course (or an equivalent course) will be considered in calculation of this GPA. For additional information regarding how the preprofessional GPA is computed, refer to the Fisher School of Accounting Handbook at <https://warrington.ufl.edu/accounting-current-students/bachelor-of-science-in-accounting/>.
5. The student withdraws from the University three times while classified as an accounting student.
6. The student has not completed the Fisher School of Accounting Honor Statement.

**NOTE:** Students who successfully complete all tracking requirements of semesters 1-4 are then only required to maintain a 2.0 GPA for continuation. At that point, additional Fisher School of Accounting policies and procedures will apply, as outlined in the Fisher School of Accounting Handbook at <https://warrington.ufl.edu/accounting-current-students/bachelor-of-science-in-accounting/>.

### **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. For information on how to set up an advising appointment, please visit <https://warrington.ufl.edu/accounting-current-students/academic-advising/>.

Walk-in advising is available at specific times during the fall and spring semesters. Check our website for days and times. 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 beyond one term, resolve complex questions, or address matters requiring privacy. Undergraduate students are expected to familiarize themselves with the Undergraduate Academic Advising Syllabus at <https://warrington.ufl.edu/accounting-current-students/academic-advising/>.

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

The Fisher School of Accounting is a highly structured program. Students who cannot take the suggested course loads listed on page 8 need to seek academic advising. Delays up to one year may be encountered due to the lack of course availability and prerequisite deficiencies.

### **Degree Audit**

It is each student's responsibility to be aware of academic requirements. Students should access their degree audits at <https://one.ufl.edu/> at least once each semester. The degree audit lists all requirements for the student's particular program and indicates whether or not the student has met each requirement. Students should pay close attention to the audit 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.** Students should be careful when reviewing the degree audits as future-term registration will be applied to requirements, and changes to that registration will affect the degree audit.

### **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. This form is available online at <https://warrington.ufl.edu/accounting-current-students/forms/>. Students are encouraged to meet with an undergraduate advisor prior to submitting a petition. Until a School decision is made, students should **not** operate under any presumption that the petition will be approved. Students who have concerns about the outcome of the petition may schedule an appointment with the Director of Operations and Programs to discuss their concerns.

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).

### **Honor Statement**

The Fisher School of Accounting requires its students to adhere to the highest level of academic integrity. Our faculty have developed a statement detailing each student's responsibility regarding academic honesty. As evidence of awareness of these responsibilities, we require each student to sign an Honor Statement. This statement is emailed to each student after the beginning of the first semester. After reading the statement thoroughly, the student will follow instructions to electronically sign the document. Failure to complete this process

will result in a hold being placed on the student's record barring further registration as an accounting student until it is signed and returned.

## Undergraduate Registration

### Minimum and Maximum Loads

1. Fifteen hours is considered an average course load. Students electing to carry fewer hours may need to attend summer sessions (**subject to availability**) to remain on track towards a timely graduation.
2. Taking fewer than 12 credits in a semester could affect financial aid eligibility. For more information, contact the Office of Student Financial Aid and Scholarships at <http://www.sfa.ufl.edu/>.
3. The maximum load per term is eighteen credits.

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

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

- The student will have more than 30 hours left to graduate from the Fisher School upon completion of such courses.
- The student obtains the advance approval of the Fisher School.

Students are cautioned taking preprofessional or critical tracking coursework at another institution is not recommended, *especially ACG 2021 and ACG 2071*. The preprofessional and critical tracking accounting curriculum is designed to ensure students are academically prepared for the rigorous upper division accounting requirements with the Fisher School of Accounting. We cannot ensure sufficient preparedness for courses taken outside the University of Florida.

Dual enrollment (taking courses at another institution during the same semester as UF courses) is not permitted.

Registration for any other courses requires the approval of the Fisher School.

### Distance Learning Courses

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

## **S/U Grade Option**

An undergraduate student may request the S/U option for elective courses only. Courses taken to satisfy general education or degree requirements cannot be taken S/U. In addition, regardless of major, no course taught by the Fisher School of Accounting may be taken S/U, other than courses already scheduled to be taught as S/U only.

## **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 course schedules for the relevant term. We try very hard to accommodate all students who go through the pre-registration process, so every effort should be made to complete this process during advanced registration. Students simply seeking to change course sections must use the ONE.UF registration system available during the Drop/Add period. **Drops during this time do not count towards the two-drop policy described below.**

During the entirety of the drop/add period, the Fisher School of Accounting will provide walk-in advising, with the specific days and times available on our advising website and sent out in our weekly announcement emails. Appointments are not offered during this time.

## **Freshman and Sophomore Drop Policies**

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

1. The two-drop policy applies to all drops taken at the University of Florida during the first 60 hours of course work attempted regardless of whether the student was in the Fisher School of Accounting or another college or school at the time of the drop. For details on calculating the 60 hours, see the Undergraduate Catalog.
2. The policy is intended to cover legitimate causes. They are not “free” drops, and students should exercise judgment in using the drop allowance.
3. All drops become part of the student’s official record with the university and will be recorded on the student’s official transcript (“W”).
4. Additional drops beyond the two permitted by this policy may only be requested by petition. The Appeals Committee will be very strict in considering such requests and will not approve drops for reasons that are not beyond the student’s control.

5. When enrollment becomes a constraint, students who drop accounting courses will have the lowest priority for enrolling in the same course in following semesters (whether or not they successfully register for the course during advanced registration).
6. Unused drops from a student's first 60 hours of coursework do not transfer up to the drops allowed after 60 hours.
7. Similarly, students cannot "borrow" drops from their second 60 hours to apply to their first 60 hours.

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

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

1. Log into ONE UF.
2. On the left menu under "Registration," scroll down to Registration and select "After Deadline – Add/Drop Classes."
3. Read the information page **in its entirety** before proceeding, as it contains vital information.
4. Click "Request to Drop a Course" and follow the prompts to complete the online request.
5. Please allow 3-5 business days for processing.
6. Students should continue to attend class until the status and current course schedule reflects the course was dropped.

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

After the Drop Deadline published by the University, students wishing to drop a course must submit a petition to the Fisher School, explaining and documenting extenuating circumstances for why the student did not request to drop the course prior to the deadline. After the last day to drop by College Petition (as published each semester in the Undergraduate Catalog), students must complete a full University Petition to be reviewed by the University Student Petitions Committee. These petitions should be submitted to the Office of the University Registrar, or to the Dean of Students Office for medical petitions.

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

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

Credits: 4

Prereq: sophomore standing.

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

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

Credits: 4

Prereq: ACG 2021 or the equivalent.

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

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

Credits: 3

Problem-solving introduction and thorough exploration of word processing, spreadsheet management, data analysis, graphical display of data, and multimedia presentations. The problem-solving approach also aids students in their specific majors through software applications requiring major-specific professional communication skills in written, graphical, and presentation forms.

(M)

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

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

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

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

Credits: 4

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

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

Credits: 4

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

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

Credits: 3

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

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

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

**Score**

0-45%	You must begin with MAC 1105*
46% - 60%	You must first take MAC 1140** with a grade of "C" or higher.
61% & above	You may register for MAC 2233.

\*If you place into MAC 1105, you should meet with an advisor to discuss Universal Tracking.

\*\*If you would rather take MAC 2311 to be eligible for other majors and minors, see the Undergraduate Catalog for prerequisite requirements.

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

Credits: 3

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

### **MAC 2234 –Survey of Calculus 2**

Credits: 3

Prereq: MAC 2233 with a minimum grade of C, or the equivalent.

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

## **Undergraduate Accounting Minor**

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

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

Hours: Credits will vary

#### Undergraduate Accounting Course Availability

[\(https://warrington.ufl.edu/accounting-current-students/bachelor-of-science-in-accounting/course-availability/\)](https://warrington.ufl.edu/accounting-current-students/bachelor-of-science-in-accounting/course-availability/)

#### Required Courses and Prerequisites

- ACG 2021 Introduction to Financial Accounting (sophomore standing)
- ACG 2071 Introduction to Managerial Accounting (ACG 2021)
- ACG 3101 Financial Accounting and Reporting 1 (ACG 2021 "B"; ACG 2071 "B", score of 70% or higher on the Financial Accounting Competency Assessment and the Managerial Accounting Competency Assessment)
- ACG 3401 Business Processes and Accounting Information Systems (ACG 2021 "B"; ACG 2071 "B"; CGS 2531 or ISM 3013 )
- ACG 4111 Financial Accounting and Reporting 2 (ACG 3101 "C"; FIN 3403 )
- ACG 4341 Cost and Managerial Accounting (ACG 3101 "C"; ACG 3401 "C"; QMB 3250 ; MAC 2234 )

#### Additional Requirements

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

# Mission of the Fisher School of Accounting

## OUR MISSION

The Fisher School is committed to providing global thought leadership by developing future professional and academic leaders through graduate education programs, creating influential research, and engaging with the global professional community.

Our mission reflects the Fisher School's commitment to enhancing the intellectual capital of our students, faculty, staff, and alumni, as well as our intent to instill an ethic of lifelong learning in our students. The mission reflects the importance we place in our graduate programs to produce ethical and thoughtful leaders of the accounting profession, to develop the faculty of the future, and to contribute to research that solves current and future problems.

## STRATEGIC THEMES

- Theme 1: Deliver high-quality academic programs that produce graduates who will lead the profession as well as benefit society
- Theme 2: Invest in intellectual capital
- Theme 3: Build and manage sustainable and productive professional relationships
- Theme 4: Build and manage a sustainable foundation of financial and other resources

## SHARED PURPOSES

The Fisher School 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 achievement of continuous improvement.
- Knowledge enhancement through high-quality research, which is broadly defined to include discovering new knowledge, integrating and applying that knowledge, and communicating it to others.
- High-quality, innovative and relevant professional and doctoral education.
- Broad faculty and staff involvement in the full range of mission-related activities by recognizing and utilizing the unique skills and contributions of individual faculty and staff members.
- The sentiments and advice of the faculty are important to faculty governance.
- Academic excellence in all 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.