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B.S. DEGREE IN ACCOUNTING REQUIREMENTS FOR THE ACCOUNTING MAJOR 2012 - 2013

Admission Requirements for the Accounting Major:

The Accounting major is a limited access program. To be admitted to the major, students must (1) have completed at least 52 semester hours, (2) have completed ACG 2021, ACG 2071, CGS 2100 or CGS 2518, ECO 2013, ECO 2023, MAC 2233, and STA 2023 with a grade of "C-" or better in each course, and (3) have the required overall GPA on all prior college level work that is in effect at the time they enter the major. Note: Students must have a "B" or better in ACG 2021 and ACG2071 to enroll in any upper-level Accounting course. **The overall GPA required for the 2012-2013 academic year (Fall 2012, Spring 2013, and Summer 2013) is 2.90. The overall GPA required is subject to change each academic year.**

| Lower-level Prerequisites for Accounting Majors: All of these courses must be completed with a "C-" or better prior to admission to the Accounting major. | | | | |
|---|--|-----|------------------------------|--|
| Course # | Course Title | Hrs | Course Prerequisites | |
| ECO 2013 | Principles of Macroeconomics | 3 | None | |
| ECO 2023 | Principles of Microeconomics | 3 | None | |
| MAC 2233 | Calculus for Business and Nonphysical Sciences | 3 | MAC 1105 | |
| STA 2023 | Fundamental Business Statistics | 3 | MAC 1105 | |
| CGS 2100 or CGS 2518 | Microcomputer Applications for Business Spreadsheets for Business | 3 | None | |
| ACG 2021 | Introduction to Financial Accounting | 3 | None | |
| ACG 2071 | Introduction to Managerial Accounting | 3 | ACG 2021 | |
| Non-Business Course Requirement for Accounting Majors: Students must complete at least 60 hours in non-business courses. Transfer students may count non-business courses completed at another institution toward this requirement. | | | | |
| CGS 2518 – Spreadsheets for Business (3) is required for students in the Accounting Major. A grade of "C-" or better is required. This course also counts as a non-business course. | | | | |
| 3000-4000 Level Course Requirement: All students at FSU must complete at least 45 hours in courses at the 3000 or 4000 level. These courses may be in business or outside of business. The specific courses required at the 3000-4000 level for the Accounting major total 51 hours. | | | | |
| General Business Core Requirements for Accounting Majors: Students must earn a "C-" or better in each course. | | | | |
| FIN 3403 | Financial Management of the Firm | 3 | ECO 2023, ACG 2021 | |
| GEB 3213 | Business Communications | 3 | Admission to the major | |
| MAN 3240 | Organizational Behavior | 3 | None | |
| MAR 3023 | Basic Marketing Concepts | 3 | ECO 2023 | |
| General Business Breadth Requirements for Accounting Majors: Students must earn a "C-" or better in each course. | | | | |
| FIN 3244 | Financial Markets, Institutions, and Intl. Finance Systems | 3 | ECO 2013, ACG 2021 | |
| QMB 3200 | Quantitative Methods for Business Decisions | 3 | CGS 2100, STA 2023 | |
| Plus one (1) elective from the following list of courses: | | | | |
| HFT 3240 | Managing Service Organizations | 3 | None | |
| ISM 3003 | Foundations of Management Information Systems | 3 | CGS 2100 | |
| MAN 3600 | Multinational Business Operations | 3 | ECO 2013, ECO 2023 | |
| MAN 4720 | Strategic Management and Business Policy | 3 | FIN 3403, MAN 3240, MAR 3023 | |
| MAR 3400 | Professional Selling | 3 | MAR 3023 (pre/co-req) | |
| REE 3043 | Real Estate | 3 | None | |
| RMI 3011 | Risk Management and Insurance | 3 | None | |

Please see reverse side

Accounting Major Area Requirements: Students must earn a “B” or better (“B-“is not acceptable) in ACG 2021 and ACG 2071 in order to be eligible to enroll in any upper-level accounting (ACG or TAX) course*. Students must earn a “C” or better (“C-“is not acceptable) in ACG 3101 as a prerequisite for ACG 3111 and all 4000-level ACG and TAX courses. Students must earn a “C-“or better in each course. Any student receiving two grades below “C-“ in the same required upper-level accounting course (prefix ACG or TAX) will not be permitted to enroll in that course again.

| Course # | Course Title | Hrs | Course Prerequisites |
|----------|--|-----|------------------------------|
| ACG 3101 | Financial Accounting and Reporting I | 3 | ACG 2021, ACG 2071 |
| ACG 3111 | Financial Accounting and Reporting II | 3 | ACG 3101 |
| ACG 3341 | Cost Accounting I | 3 | ACG 2021, ACG 2071, QMB 3200 |
| ACG 4201 | Financial Accounting and Reporting III | 3 | ACG 3111 |
| ACG 4401 | Accounting Information Systems | 3 | ACG 3101, CGS 2518 |
| ACG 4632 | Auditing Theory and Application I | 3 | ACG 3111, ACG 4401 |
| TAX 4001 | Federal Tax Accounting I | 3 | ACG 3101 |
| TAX 4011 | Federal Tax Accounting II | 3 | TAX 4001 |
| BUL 3330 | Law for Accountancy | 3 | None |
| BUL 3350 | U.C.C. Business Law Problems | 3 | BUL 3330 |

*Students must also receive a grade of 75% or higher on FSU's ACG 2021 final examination or complete a competency examination with a score of 75% or higher before they can enroll in upper-level accounting courses. Students will have a maximum of two attempts to pass the competency exam. Please contact Holly Sudano at hsudano@cob.fsu.edu to schedule the exam.

Additional Information:

- Accounting majors must complete a total of 90 hours of non-accounting courses. Transfer students may count non-accounting courses completed at previous institutions toward this requirement.
- Students should plan to take all upper-level accounting courses in residence at FSU.
- In addition to the requirements outlined above, each student must complete all University-wide requirements for graduation.** These requirements include liberal studies requirements, the multicultural requirement, the Gordon Rule writing requirement, the summer school requirement, the FSU residency requirement, and total hours requirements.
- Effective in 2009, to be eligible to sit for the CPA Examination in Florida you must complete 120 semester hours including 24 semester hours of upper-division accounting and tax courses. The FSU undergraduate accounting program satisfies these requirements. CPA licensure in Florida requires 150 semester hours including 36 semester hours of upper-division accounting and tax courses. It is recommended that students satisfy these additional educational requirements by completing the Master of Accounting (MACC) program following the undergraduate degree. For students who do not pursue the MACC program, the Department of Accounting offers additional undergraduate courses (beyond those listed above) that can be taken to satisfy the accounting and tax course requirements for CPA licensure in Florida. **Each of these courses may not be offered each term.** The courses are listed below. **Note:** Florida also requires one-year of work experience prior to CPA licensure.

| Course# | Course Title | Hrs | Course Prerequisites |
|-----------|---|-----|--------------------------|
| ACG 4501 | Acctg. for Governmental and Not-for-Profit Entities | 3 | ACG 3111 |
| ACG 4642 | Auditing Theory and Application II | 3 | ACG 4632 |
| ACG 4682 | Investigative Accounting | 3 | ACG 3101 |
| ACG 4683 | Fraud Examination | 3 | ACG 4632 (pre/co-req) |
| ACG 4930r | Special Topics in Accounting | 3 | Permission of Instructor |
| ACG 4941 | Accounting Internship | 3 | Permission of Department |

- Students **must not** enroll in **any** course at another institution without first receiving approval from the College of Business Undergraduate Programs Office. Once enrolled at FSU, students should plan to take their upper-level business courses at FSU. Any exception to this policy must be approved in advance by the College of Business Undergraduate Programs Office. Transfer of upper-level business courses completed prior to enrolling at FSU must be from business colleges at other 4-year, accredited institutions. These courses must be approved for course substitution by the College of Business Undergraduate Programs Office upon entering FSU.
- For further information regarding the accounting major and scholarships for accounting students, contact the Department of Accounting, RBA 309, 644-2771.