

ACCOUNTING

Degree: Bachelor of Science in Business Administration
 Specializations: Accounting Information Systems, Controllership, Professional Accountancy
 Department: Accounting & Finance Building 76, Room 212 (850) 474-2717 account@uwf.edu
 College: Business
 Semester Hours Required for Degree: 120

Faculty: C.G. King (Chairperson), R.V. Calvasina, J.R. Crumpler, J.G. Donelan, R.T. Fahnestock, A.J. Frank, S.L. Frank, O.R. Gray, R.W. Guyette, R.G. Norris, W.T. O'Keefe, M.F. Usry, G.C. Yost

The B.S.B.A. in Accounting is designed to provide the student with basic conceptual accounting and business knowledge as a foundation for career development in accounting information systems, public accounting, business or government.

The Accounting Information Specialization will provide students with a background in computer and systems design areas. The Controllership Specialization is designed to provide the student with basic conceptual accounting and business knowledge as a foundation for career development in either business or government. The Professional Accountancy Specialization provides the traditional background in accounting and is the first step towards state designation as a Certified Public Accountant (CPA).

PROGRAM REQUIREMENTS

In addition to general University requirements, students seeking the B.S.B.A. in Accounting must meet the requirements listed below.

Students should consult with their academic advisors for courses which may satisfy both the General Studies requirements and common prerequisites.

Accounting majors must take ENC 3250 to comply with AACSB accreditation standards. A minimum course grade of "C" is required in all College of Business prerequisites and courses.

Course descriptions are listed alphabetically by prefix in the back of this catalog.

General Studies (36 sh)

Accounting majors should take SPC 2016 to satisfy the humanities/values and expressions component, STA 2023 and MAC 2233 to satisfy the mathematics component, and ECO 2013 to satisfy the social science/socio-political component of General Studies. For additional information see the General Studies section of this catalog.

Common Prerequisites (21 sh)

State mandated common prerequisites must be completed prior to graduation, but are not required for admission to the program. Courses in brackets indicate substitutes from Florida Public Community/Junior Colleges and Universities.

ACG 2021	Principles of Financial Accounting	3
	[ACG x021 or both ACG x001 & ACG x011]	
ACG 2071	Principles of Managerial Accounting	3
	[ACG x071]	

CGS 2570	Personal Computer Applications	3
	[CGS 1100, 1530, 1570, 2060, 2100, 2531, 2000, or MAN 2812]	
+ ECO 2013	Principles of Economics Macro	3
	[ECO x013]	
ECO 2023	Principles of Economics Micro	3
	[ECO x023]	
+ MAC 2233	Calculus with Business Applications	3
	[MAC x233]	
+ STA 2023	Elements of Statistics	3
	[QMB x100 or STA x023]	

+ Indicates common prerequisites which can be used to satisfy General Studies requirements.

Lower Division Electives (3-12 sh)

Sufficient 1000/2000 level electives to complete at least 60 semester hours in the lower division. Current UWF students may use elective courses at any level (1000-4999) to meet this elective requirement.

ACCOUNTING INFORMATION SYSTEMS SPECIALIZATION

Major (60 sh)

College of Business Core (27 sh)

BUL 3130	Legal Environment of Business	3
ENC 3250	Professional Writing	3
FIN 3403	Managerial Finance	3
GEB 4361	Business in the International Environment	3
ISM 3011	e-Business Systems Fundamentals	3
MAN 3025	Management Fundamentals	3
MAN 3504	Operations Management	3
MAN 4720	Policy Analysis & Formulation	3
MAR 3023	Marketing Fundamentals	3

Accounting Core (15 sh)

ACG 3101	Intermediate Financial Accounting I	3
ACG 3111	Intermediate Financial Accounting II	3
ACG 3343	Cost Accounting	3
ACG 3401	Accounting Information Systems	3
ACG 4652	Auditing	3

Accounting Information Courses (18 sh)

ACG 4403	Intermediate AIS	3
ACG 4411	AIS Special Topics	3
	3000/4000 level advisor approved programming language	3
	3000/4000 level advisor approved elective in COB	3
	3000/4000 level advisor approved elective outside COB	3

Choose one:

ISM 3235	Business Development Environments	3
	Advisor approved AIS/ISM elective	3

Major-Related (0 sh)

Upper Division Electives (0 sh)

CONTROLLERSHIP SPECIALIZATION

Major (60 sh)

College of Business Core (27 sh)

Same as Accounting Information Systems Specialization

Accounting Core (15 sh)

Same as Accounting Information Systems Specialization

Controllership Courses (18 sh)

FIN 4424	Problems in Corporate Finance	3
FIN 4440	Controllership	3
TAX 4002	Tax Accounting	3
	3000/4000 level ACG/TAX/FIN elective	3
	3000/4000 level advisor approved elective in COB	3
	3000/4000 level advisor approved elective outside COB	3

Major-Related (0 sh)**Upper Division Electives (0 sh)**

PROFESSIONAL ACCOUNTANCY SPECIALIZATION

Major (60 sh)

College of Business Core (27 sh)

Same as Accounting Information Systems Specialization

Accounting Core (15 sh)

Same as Accounting Information Systems Specialization

Professional Accountancy Courses (18 sh)

ACG 4201	Advanced Financial Accounting	3
TAX 4002	Tax Accounting	3
	3000/4000 level advisor approved AIS/CIS/ISM elective	3
	3000/4000 level advisor approved elective in COB	3
	3000/4000 level advisor approved elective outside COB	3

Choose one:

ACG 4151	Accounting Theory	3
ACG 4501	Governmental/Non-Profit Accounting	3
ACG 5658	Non-Profit Accounting and Auditing	3
TAX 5105	Corporate Income Tax	3
	3000/4000 level advisor approved TAX or ACG elective	3

Major-Related (0 sh)**Upper Division Electives (0 sh)**