

ACCOUNTING

Degree: Bachelor of Science in Business Administration

Specializations: Accounting Information Systems, Controllershship, Professional Accountancy

Minor: Accounting, Forensic Accounting

Department: Accounting & Finance
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College: Business

Semester Hours Required for Degree: 120

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

The B.S.B.A. in Accounting is designed to provide students 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 Systems Specialization provides students with a background in computer and systems design areas. The Controllershship Specialization is designed to provide students 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 Accounting3 [ACG x021 or both ACG x001 & ACG x011]
ACG	2071	Principles of Managerial Accounting3 [ACG x071]
CGS	2570	Personal Computer Applications3 [CGS 1100, 1530, 1570, 2060, 2100, 2531, 2000, or MAN 2812]
+ ECO	2013	Principles of Economics Macro3 [ECO x013]
ECO	2023	Principles of Economics Micro3 [ECO x023]
+ MAC	2233	Calculus with Business Applications3 [MAC x233]
+ STA	2023	Elements of Statistics3 [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.

Major (60 sh)

College of Business Core (27 sh)

BUL	3130	Legal Environment of Business3
ENC	3250	Professional Writing3
FIN	3403	Managerial Finance3
GEB	4361	Business in the International Environment.....3
ISM	3011	e-Business Systems Fundamentals.....3
MAN	3025	Management Fundamentals3
MAN	3504	Operations Management3
MAN	4720	Policy Analysis & Formulation3
MAR	3023	Marketing Fundamentals3

Accounting Core (15 sh)

ACG	3101	Intermediate Financial Accounting I3
ACG	3111	Intermediate Financial Accounting II3
ACG	3343	Cost Accounting3
ACG	3401	Accounting Information Systems3
ACG	4652	Auditing3

Specialization Courses (18 sh)

Complete the appropriate specialization courses.

Major-Related (0 sh)

Upper Division Electives (0 sh)

ACCOUNTING INFORMATION SYSTEMS SPECIALIZATION

Major (60 sh)

College of Business Core (27 sh)

Accounting Core (15 sh)

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)

Accounting Core (15 sh)

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)

Accounting Core (15 sh)

Professional Accountancy Courses (18 sh)

ACG 4151	Accounting Theory	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 4501	Governmental/NonProfit Accounting	3
ACG 5205	Advanced Financial Accounting	3
ACG 5658	Non-Profit Accounting & 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)

MINORS

A grade of "C" or higher is required for all courses in the minors.

Accounting (18-39 sh)

The Minor in Accounting exposes students to all functional areas of accounting and is primarily designed for COB students in majors other than Accounting. Students who have not completed the COB core must complete 21 sh of prerequisite courses.

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

Choose one:

TAX 3021	Tax for Decision Makers.....	3
TAX 4002	Tax Accounting	3

Students who have not completed the COB core will need to complete the following prerequisite courses:

ACG 2021	Principles of Financial Accounting	3
ACG 2071	Principles of Managerial Accounting	3
CGS 2570	Personal Computer Applications	3
ECO 3003	Principles of Economic Theory and Public Policy	3
FIN 3403	Managerial Finance	3
MAC 1105	College Algebra	3
STA 2023	Elements of Statistics	3

Forensic Accounting (15 sh)

The Minor in Forensic Accounting is an interdisciplinary program that exposes students to core concepts of accounting, the pervasiveness of and causes of financial fraud and white collar crime in our society, the methods in which financial fraud is perpetrated, the approaches to fraud detection, investigation and prevention, and rules of evidence. This minor is available to all students.

ACG 3082	Accounting for Non-Majors.....	3
	or both ACG 3101 and ACG 3111 - 6 sh	
ACG 4682	Forensic Accounting I.....	3
ACG 4683	Forensic Accounting II	3
CCJ 4644	White Collar Crime	3
PLA 4263	Evidence.....	3