

ACCOUNTING

Degree: Bachelor of Science in Business Administration

Specializations: Accounting Information Systems, Controllorship, 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. Fahnestock, A.J. Frank, S.L. Frank, A. H. Gilbert, O.R. Gray, R.W. Guyette, J.R. Hasselback, S.D. Moussali, R.G. Norris, W.T. O'Keefe, D.A. Roark, M.E. Salomon, M.F. Usry (Emeritus), 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 Controllorship 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.

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.

Major (60 sh)

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 4651	Auditing	3

Specialization Courses (15 sh)

College of Business Core (30 sh)

BUL 3130	Legal Environment of Business	3
ENC 3250	Professional Writing	3
FIN 3403	Managerial Finance	3
GEB 3xxx	Business Ethics and Stakeholder Management	3
GEB 4361	International Business	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

Complete the appropriate specialization courses.

Major-Related (0 sh)

Upper Division Electives (0 sh)

ACCOUNTING INFORMATION SYSTEMS SPECIALIZATION

Major (60 sh)

Accounting Core (15 sh)

Accounting Information Courses (15 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	3

Choose one:

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

College of Business Core (30 sh)

Major-Related (0 sh)

Upper Division Electives (0 sh)

CONTROLLERSHIP SPECIALIZATION

Major (60 sh)

Accounting Core (15 sh)

Controllership Courses (15 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	3

College of Business Core (30 sh)

Major-Related (0 sh)

Upper Division Electives (0 sh)

PROFESSIONAL ACCOUNTANCY SPECIALIZATION

Major (60 sh)

Accounting Core (15 sh)

Professional Accountancy Courses (15 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	3

Choose one:

ACG 4201	Advanced Financial Accounting	3
ACG 4501	Governmental/NonProfit 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

College of Business Core (30 sh)

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 4651	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

Note: Changes to all Accounting Specializations included above have been proposed by the department and are pending Faculty Senate and University approval. Approval is expected before the beginning of the academic year.