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B.S. DEGREE IN ACCOUNTING REQUIREMENTS FOR THE ACCOUNTING MAJOR

2017 - 2018

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 2017-2018 academic year (Fall 2017, Spring 2018, and Summer 2018) 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	3	MAC 1105	
STA 2023	Fundamental Business Statistics	3	MAC 1105	
CGS 2100 or CGS 2518	Microcomputer Applications for Business Spreadsheets for Business (<i>prerequisite to ACG4401; see below</i>)	3	None	
ACG 2021	Introduction to Financial Accounting	3	None	
ACG 2071	Introduction to Managerial Accounting	3	ACG 2021	
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. It is a prerequisite to ACG4401.				
RMI 2302 – Risk in Business and Society (3) is required for students entering FSU 2013 or later. A grade of “C-” or better is required.				
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	
ISM 3541	Introduction to Business Analytics	3	None	
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	
MAN 4752	Competitive Dynamics	3	All Core Courses	
QMB 3200	Quantitative Methods for Business Decisions	3	CGS 2100, STA 2023	

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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 all other required upper-level accounting courses (prefix ACG and TAX). Any student not successful in obtaining the minimum passing grade within two attempts will not be permitted to enroll in that upper-level accounting course again.

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 one attempt to pass the competency exam. Please contact Luke Gordon at lgordon@business.fsu.edu to schedule the exam.

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	3	ACG 2021, ACG 2071 QMB 3200 Co-requisite or prerequisite
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 3351	UCC and Law for Accountancy	3	None

Additional Information:

- 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.
- 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.
- 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 one-year of work experience and 150 semester hours including 30 semester hours of upper-division accounting and tax courses. At FSU, students can satisfy the additional educational requirements by completing the **Master of Accounting (MAcc)** program following the undergraduate degree. A 3.0 GPA in upper-division coursework as well as a 550 on the GMAT (preferred) or a GRE of 1200 (150 on each subsection of the revised GRE) taken within the last five years is recommended for admission into the MAcc program. FSU accounting students with a 3.2 upper-division accounting GPA and a 3.4 cumulative GPA may have the GMAT waived. Students in the MAcc program can select one of the following three majors:
 - Assurance and Advisory Services
 - Accounting - Generalist
 - Taxation

Application deadlines for the MAcc program are June 1st for fall admission; October 1st for spring admission; and March 1st for summer admission. Summer and fall applicants interested in assistantships and fellowships should apply by January 1st. More information is available at <http://business.fsu.edu/macc>.

- For students who do not pursue the Master of Accounting program, two additional accounting courses must be taken (plus extra hours to reach 150 hours) in order to be licensable as a CPA in Florida. These courses can be taken at any institution accredited by an agency approved by the Florida Board of Accountancy. More information can be found at: <http://www.myfloridalicense.com/DBPR/certified-public-accounting/licensure/>.
- For further information regarding the accounting major and scholarships for accounting students, contact the Department of Accounting, RBA 309, 850-644-2771.