ACCOUNTING

COLLEGE: BUSINESS ADMINISTRATION
SCHOOL: ACCOUNTANCY
DEGREE: BACHELOR OF ARTS OR BACHELOR OF SCIENCE
OPTION/TRACK: NONE

LIMITED ACCESS PROGRAM: YES - THIS PROGRAM HAS ADDITIONAL ADMISSION REQUIREMENTS AS STATED BELOW.

CAMPUS(ES) WHERE OFFERED/CONTACT:
- TAMPA / Director of Advising, Business Administration, (813) 974-4290
- LAKELAND / Advisor, Business Administration, (863) 667-7011
- SARASOTA / Advisor, Business Administration, (941) 359-4331/4330
- ST. PETERSBURG / Advisor, Business Administration, (727) 553-1542

Program of Study at a Florida Community/Junior College for Students Planning to Transfer to USF
(State Mandated Common Prerequisites)

The State of Florida has identified common course prerequisites for the College of Business Administration degree programs. These prerequisites are required for admission to the upper-division program and normally must be completed by the student prior to being admitted to this program. Students may be admitted into the University without completing the prerequisites, but may not be admitted into the program.

The following common prerequisites or their substitutions are necessary for admission to the College of Business Administration upper-division degree programs:

- ACG X021 Financial Accounting (or ACG X001 & ACG X011)
- ACG X071 Managerial Accounting (not required of students majoring in Accounting)
- CGS X100 Computers in Business (or acceptable substitute)
- ECO X013 Principles of Macroeconomics
- ECO X023 Principles of Microeconomics
- MAC X233 Elementary Calculus or MAC 2230
- STA X023 Introductory Statistics or QMB X100

Accounting majors are not required to take ACG 2071 and may enroll in ACG 3103 upon completion of ACG 2021 and admission to the college of Business Administration.

Students should not take finance, management, or marketing courses at the community college which are offered at the upper division level at USF. Such courses are not accepted as substitutes for upper-level requirements without proper validation after enrolling in the College of Business Administration. Without validation, such courses transfer as elective credits.

Admission Requirements to the University Program of Study

Please be aware of the immunization, foreign language, and continuous enrollment policies of the university, and qualitative standards required.

To be admitted to the College of Business Administration, the student must first be accepted to the University of South Florida. Additionally, students must have completed a minimum of 60 semester hours, earned a minimum 2.5 cumulative grade point average on all college-level work and minimum 2.0 on all credit attempted at USF including any prior to renewal. In computing entry grade point average all business and economics courses taken for S or U grades will be converted to C or F, respectively. Students working toward meeting the limited access criteria will be permitted to enroll in all foundation courses in Business except GEB 4890, provided they have completed 60 semester hours and have met course prerequisites. Students must be admitted to the College of Business Administration at least one term before their anticipated graduation date.

PROGRAM OF STUDY AT THE UNIVERSITY

The foundation courses common to all majors in business consists of the 18 hours of prerequisites plus the following (three-hour) courses:

- ACG 2021 Principles of Financial Accounting (3)
- ACG 2071 Principles of Managerial Accounting (3)
- ECO 2013 Economic Principles: Macroeconomics (3)
- ECO 2023 Economic Principles: Microeconomics (3)
- QMB 2100 Business & Economic Statistics I (3)
- BUL 3320 Law and Business I (3)
- ECO 3100 Managerial Economics (3)
- FIN 3403 Principles of Finance (3)
- ISM 3011 Information Systems in Organizations (3)
- QMB 3200 Business & Economic Statistics II (3)
- MAN 3025 Principles of Management (3)
- MAR 3023 Basic Marketing (3)
- GEB 4890 Strategic Mgmt/Decision Making (3)

Requirements for the B.A./B.S. Degree:

In addition to the non-business and business foundation courses listed in the General Requirements section, students must complete a minimum of 27 hours of upper-level accounting courses, of which 18 credit hours must be taken in residence at USF.

Required Accounting Courses:

- ACG 3103 Intermediate Financial Accounting I 3
- ACG 3113 Intermediate Financial Accounting II 3
- ACG 3341 Cost Accounting and Control I 3
- ACG 3401 Accounting Information Systems 3
- ACG 4632 Auditing I 3
- TAX 4001 Concepts of Federal Income Taxation 3

Electives (9 hours selected from):

- ACG 4123 Intermediate Financial Accounting III 3
- ACG 4351 Cost Accounting and Control II 3
- ACG 4642 Auditing II 3
- ACG 4931 Selected Topics 3
- ACG 4932 Honors Accounting Seminar 3

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<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Hours</th>
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<tr>
<td>ACG 5201</td>
<td>Advanced Financial Accounting</td>
<td>3</td>
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<tr>
<td>ACG 5501</td>
<td>Governmental/Not-for-Profit Accounting</td>
<td>3</td>
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<tr>
<td>ACG 5675</td>
<td>Internal and Operational Auditing</td>
<td>3</td>
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<td>TAX 5015</td>
<td>Federal Taxation of Business Entities</td>
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<tr>
<td><strong>Total</strong></td>
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The student's program must also include course work taken in behavioral sciences and humanities, such as psychology, anthropology, and sociology, and the political environment of business and society, such as political science, public administration, and ethics. College of Business Administration advisors will recommend courses that will satisfy the program requirements.

Accounting majors can use the forgiveness policy only once in upper-level accounting courses. Accounting courses taken by accounting majors on an S/U basis will not be counted toward the 120-hour graduation requirement. Independent Research, ACG 4911, will not be accepted as credit toward the minimum degree requirements in the accounting concentration.

Accounting majors must earn a "C" (not C-) grade in each of the sequential upper-level accounting courses before being allowed to go on to the next course: i.e., ACG 3103, ACG 3113, ACG 3341, ACG 4632, TAX 4001.