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 / Coordinator of Advising, Business Administration, (813) 974-4290
  Lakeland / Advisor, Business Administration, (414) 667-7011
  SARASOTA / Advisor, Business Administration, (941) 359-4331
  ST. PETERSBURG / Advisor, Business Administration, (727) 545-1542

• 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 and 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 2.5 all-college grade point ratio, and completed the above courses with a 2.0 GPA, no grade lower than a "C" and a 2.0 GPA in all work attempted at USF, including any credit prior to salvage. Students meeting all other requirements and with a cumulative grade point average between 2.3 and 2.5 may apply to the College of Business, and will be considered on a case by case basis. Students working toward meeting the limited access criteria and who have completed 60 hours may be permitted to enroll in selected upper division courses.

   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, and sufficient elective hours to reach a 120 hour total.

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:

   - BUL 3320 Law and Business I (3)
   - ECO 3100 Managerial Economics (3)
   - FIN 3403 Principles of Finance (3)
   - OMB 3200 Business and Economics Statistics II (3)
   - MAN 3025 Principles of Management (3)
   - MAR 3023 Basic Marketing (3)
   - ISM 3431 Management Science POM (3)
   - GEB 4890 Business Policy (3)

   Required Accounting Courses (Total 18 hours):

   - 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)
   - Plus 9 hours of approved accounting electives (9)

   TOTAL (27)

   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" 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.

A minimum of 66-69 hours of business courses and a minimum of 54 hours of non-business courses, including Calculus, speech communication, advanced writing, and one course covering contemporary international issues are required.

The objectives of the baccalaureate degree program in accountancy are to provide students with accounting and business knowledge that will serve as a basis for careers in industry, government, non-profit organizations and public accountancy.

The baccalaureate program also prepares students for entry into the Master of Accountancy (M.Acc.) professional degree program. The State of Florida, like most states, requires a fifth year of education in order to sit for the CPA examination. Any further questions concerning the CPA examination should be directed to the faculty of the School of Accountancy.