

# FAU | COLLEGE OF BUSINESS | STUDENT ACADEMIC SERVICES

## Accounting Program (ACCT or OACG)

The following information is a general overview of the program. Academic advising is recommended before registration each term.

### General Degree Requirements

A minimum of 120 credit hours are required for the degree. See university catalog for official list of degree requirements. The BBA degree is available in person or fully online. A BS degree is also available with six additional credits of advanced math.

### Maximum Course Attempts

FAU counts a “course attempt” as any time a student is enrolled in a course (at any institution) and earns either a grade or a “W”. FAU COB students may not attempt any course more than twice; **third attempts are not permitted**. Transfer students who have not successfully completed a pre-business course within three attempts are **not eligible to declare a business major at FAU**. **The College of Business will not permit fourth attempts for transfer students**. Transfer students who have already attempted a pre-business course twice at a previous institution should speak with an advisor for more information.

### Intellectual Foundation Program (IFP) Courses

The pre-business foundation courses satisfy much of the IFP, but the following additional coursework is required. Students with an AA (Associate of Arts) degree from a regionally accredited Florida Public Institution are deemed to have met the IFP. To view the entire IFP course list, use this case sensitive URL: [http://www.fau.edu/ugstudies/IFP\\_curriculum\\_sheets.php](http://www.fau.edu/ugstudies/IFP_curriculum_sheets.php).

Category	Required Credits	Notes
Natural Science	6 credits	One course must include a lab
Global Citizenship	6 credits	Choose one Writing Across the Curriculum (WAC) course from either Global Citizenship or Humanities
Humanities	6 credits	

### Pre-Business Foundation Courses (2.5 GPA Required in the Courses Below; Minimum Grade “C”)

Course Title	Prefix and Number	Pre-requisites (Minimum Grade of “C”)
College Writing I	ENC1101	
College Writing II	ENC1102	ENC1101
Accounting I (Financial)	ACG2021	30 credits
Accounting II (Managerial)	ACG2071	ACG2021
Macroeconomics	ECO2013	30 credits
Microeconomics	ECO2023	30 credits
Methods of Calculus	MAC2233	MAC1105 or ALEKS score 45
Introductory Statistics	STA2023	MAC1105, MGF1106, MAC2233, or ALEKS score 45
Information Systems Fundamentals	ISM2000	

### Requirements to Declare the Major and Timely Graduation

To declare Accounting (ACCT), students must have earned 60 credit hours, satisfied the foreign language admission requirement (FLENT), and achieved a minimum 2.5 GPA in the Pre-Bus Foundation. To declare Online Accounting (OACG), students must *also* have completed the IFP. For timely graduation, students should plan courses in consultation with an academic advisor, create a balance between taking business core and major courses each semester, and prioritize major courses as they are not offered every term.

### Business Core Courses (Minimum Grade “C”)

Course or Requirement Title	Prefix and Number	Pre-requisites (Minimum Grade “C”)
Management and Organizational Behavior	MAN3025	60 cr (45 cr w/advisor approval and pbus/IFP complete)
Marketing Management	MAR3023	60 cr (54 cr w/advisor approval); ECO2013 & ECO2023
Financial Management	FIN3403	60 cr (54 cr w/advisor approval); ACG2021 & ACG2071
Money and Banking	ECO4223	ECO2013 and ECO2023
Business Law 1	BUL4421	60 credits
Choose <b>ONE</b> International Perspective from ECS3013, ECO4704, ECO4713, FIN4604, MAN3600, MAR4156, or RMI4423. Pre-reqs vary.		
Intro. to Business Communication	GEB3213	Declared in major; 60 credits
Quantitative Methods in Administration	QMB3600	Declared in major; 60 credits; MAC2233 and STA2023
Operations Management	MAN3506	Declared in major; 60 credits; MAN3025 and QMB3600
Global Strategy and Policy	MAN4720	Declared in major; 90 credits; MAN3025, MAR3023, FIN3403, and QMB3600; with or after MAN3506

## Accounting Major Courses (Minimum Grade “C”; Must be Declared in Major)

The Accounting Competency Exam (ACCE) must be passed with a minimum 70% (21/30) prior to beginning the Accounting major coursework with ACG3131 and ACG3341. **A maximum of three attempts is allowed on the ACCE.** Note that while BUL4422 is required, it is not part of the ACG/TAX flow chart.

**In addition to listed pre-requisites, ALL courses below also require 60 credits earned and being declared in a business major.**

Course or Requirement Title	Prefix and Number	Pre-requisites (Minimum Grade “C”)	Pre or Co-requisite (Minimum Grade “C”)
Intermediate Theory 1	ACG3131	ACG2071; ACCE passed	FIN3403
Cost Accounting	ACG3341	ACG2071; ACCE passed	
Accounting Information Systems	ACG4401	ACG3131	GEB3213
Intermediate Theory 2	ACG3141	ACG3131	GEB3213
Federal Taxation 1	TAX4001	ACG3131	GEB3213
Business Law 2	BUL4422	BUL4421	
Auditing and Assurance Services 1	ACG4651	ACG3141 and ACG4401	
UDATE* 1/2: Taxation 2	TAX4011	TAX4001	
UDATE* 2/2: Government & Nonprofit Acct	ACG4501	ACG3141 and ACG3341	

\*UDATE = Upper Division ACG or TAX Elective. Almost all Accounting majors take the above mentioned courses; alternatives are sometimes but rarely available. Speak with your advisor for more information.

An internship cannot be used for accounting major credit; however, it is highly recommended and can be used for free elective credit if needed or taken for 0 credits. Speak with a career and internship advisor for more information.

## About Accounting

Accounting is the process of identifying, measuring and communicating economic information to permit informed judgments and decisions by users of the information. Accountants maintain and audit records and prepare financial reports for organizations and individuals. They also advise on associated record keeping and compliance requirements. The accounting major provides students with a solid educational foundation for entry into professional careers in accounting-related areas of business and government. In addition to reviewing the requirements listed here, visit the School of Accounting website for additional information including information on becoming a Certified Public Accountant (CPA) or obtaining other certifications such as CMA, CIA, CISA, CGFM, or CFE.

## Additional Information and Resources

- **College of Business Student Academic Services**
  - Current students can make an appointment with an academic advisor or a career advisor via [www.fau.edu/successnetwork](http://www.fau.edu/successnetwork).
  - Prospective students can call in for assistance making an appointment
    - Boca: 561-297-3688
    - Davie: 954-236-1290
  - [www.business.fau.edu](http://www.business.fau.edu) | [COBAdvising@fau.edu](mailto:COBAdvising@fau.edu) | [businessintern@fau.edu](mailto:businessintern@fau.edu)
- **School of Accounting:** [www.business.fau.edu/accounting](http://www.business.fau.edu/accounting)
- **Accounting Scholars Program:** [www.business.fau.edu/scholars](http://www.business.fau.edu/scholars)
- **CPA Information:** <https://business.fau.edu/departments/accounting/student-resources/cpa-information/>
- **Graduate Programs:** [www.business.fau.edu/masters](http://www.business.fau.edu/masters)