

## Accounting Program (BBA or BS)

The following information is a general overview of the program. Academic advising is recommended before registration each term. The BBA degree also has a **fully online option**. The BS degree requires an additional six hours of advanced math.

Note for **Second Bachelor's** Students: FLENT, IFP, and *some* electives are not required.

### Important Academic Policies

Please visit [www.business.fau.edu/academicpolicies](http://www.business.fau.edu/academicpolicies). It is especially important for prospective business majors to be aware of:

- **Limitation on Repeated Courses**  
(max two attempts per course)
- **Limitation on Number of Withdrawals**
- **Two Semesters to Declare (for undeclared juniors)**

### General Degree Requirements for All FAU Programs

Requirement	Description
Free electives to reach minimum 120 credits	Verify with your advisor how many free electives (if any) you need to graduate
Foreign Language Admission Requirement (FLENT)	Two passing years of the same high school foreign language or accepted equivalent
Civic Literacy (entering FL SUS or SCS Fa18 or later)	<a href="http://www.fau.edu/ugstudies">www.fau.edu/ugstudies</a> and click "Civic Literacy"

### 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 30
Information Systems Fundamentals	ISM2000	

### Requirements to Declare the Major and Timely Graduation

To declare Accounting (ACCT), students must have earned 60 credit hours, satisfied FLENT, achieved a minimum 2.5 GPA in the Pre-Bus Foundation, and passed the Accounting Competency Exam (ACCE). 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 Financial Markets	ECO4223	ECO2013 and ECO2023
Business Law 1	BUL4421	60 credits
Management Information Systems	ISM3011	30 credits; ISM2000
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, GEB3213, QMB3600, and MAN3506

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

The Accounting Competency Exam (ACCE) must be passed with minimum 70% (21/30) prior to declaring the Accounting major and beginning the major coursework with ACG3131 and ACG3341. **A maximum of three attempts are allowed on the ACCE.**

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 Applications of Data Analytics	ACG3842	ACG2071; ACCE passed	
Accounting Information Systems	ACG4401	ACG3131	GEB3213
Intermediate Theory 2	ACG3141	ACG3131	GEB3213
Federal Taxation 1	TAX4001	ACG3131	GEB3213
Auditing and Assurance Services 1	ACG4651	ACG3141 and ACG4401	
Choose <b>TWO</b> Accounting major electives: Government and Nonprofit Accounting Business Law 2 Taxation 2	<b>Choose TWO:</b> ACG4501 BUL4422 TAX4011	ACG3141 and ACG3341 BUL4421 TAX4001	

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

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)
- **Accounting Competency Exam:** From School of Accounting site, click Student Resources, then [Accounting Competency Exam](#)
- **CPA Information:** From School of Accounting site, click Student Resources, then [CPA Information](#). For contact info for CPA advisors, visit [www.business.fau.edu/advising](http://www.business.fau.edu/advising), click FAU Resource Index, and click [CPA Information](#).
- **Graduate Programs:** [www.business.fau.edu/masters](http://www.business.fau.edu/masters)