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
- Deadlines to Declare a Major

General Degree Requirements for All FAU Programs

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

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, visit [www.fau.edu/uas](http://www.fau.edu/uas), click “Degree Requirements,” and “IFP Checklist by Major.”

<table>
<thead>
<tr>
<th>Category</th>
<th>Required Credits</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Natural Science</td>
<td>6 credits</td>
<td>One course must include a lab</td>
</tr>
<tr>
<td>Global Citizenship</td>
<td>6 credits</td>
<td>Choose one Writing Across the Curriculum (WAC) course from either Global Citizenship or Humanities</td>
</tr>
<tr>
<td>Humanities</td>
<td>6 credits</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Course Title</th>
<th>Prefix and Number</th>
<th>Pre-requisites (Minimum Grade of “C”)</th>
</tr>
</thead>
<tbody>
<tr>
<td>College Writing I</td>
<td>ENC1101</td>
<td></td>
</tr>
<tr>
<td>College Writing II</td>
<td>ENC1102</td>
<td>ENC1101, 60 cr (45 cr w/advisor approval and pbus/IFP complete)</td>
</tr>
<tr>
<td>Accounting I (Financial)</td>
<td>ACG2021</td>
<td>30 credits</td>
</tr>
<tr>
<td>Accounting II (Managerial)</td>
<td>ACG2071</td>
<td>ACG2021, 30 credits</td>
</tr>
<tr>
<td>Macroeconomics</td>
<td>ECO2013</td>
<td>30 credits</td>
</tr>
<tr>
<td>Microeconomics</td>
<td>ECO2023</td>
<td>30 credits</td>
</tr>
<tr>
<td>Methods of Calculus</td>
<td>MAC2233</td>
<td>MAC1105 or ALEKS score 45</td>
</tr>
<tr>
<td>Introductory Statistics</td>
<td>STA2023</td>
<td>MAC1105, MGF1106, MAC2233, or ALEKS score 30</td>
</tr>
<tr>
<td>Information Systems Fundamentals</td>
<td>ISM2000</td>
<td></td>
</tr>
</tbody>
</table>

Requirements to Declare the Major and Timely Graduation

To declare Accounting (ACCT), students must have satisfied FLENT, satisfied Civic Literacy, and achieved a minimum 2.5 GPA in the Pre-Bus Foundation. The Accounting Competency Exam (ACCE) must be passed with a minimum score of 70% in no more than three attempts to begin upper division ACCT courses. 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”)

<table>
<thead>
<tr>
<th>Course or Requirement Title</th>
<th>Prefix and Number</th>
<th>Pre-requisites (Minimum Grade “C”)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management and Organizational Behavior</td>
<td>MAN3025</td>
<td>60 cr (45 cr w/advisor approval and pbus/IFP complete)</td>
</tr>
<tr>
<td>Marketing Management</td>
<td>MAR3023</td>
<td>30 credits</td>
</tr>
<tr>
<td>Financial Management</td>
<td>FIN3403</td>
<td>60 cr (54 cr w/advisor approval); ACG2021 &amp; ACG2071</td>
</tr>
<tr>
<td>Money and Financial Markets</td>
<td>ECO4223</td>
<td>ECO2013 and ECO2023</td>
</tr>
<tr>
<td>Business Law 1</td>
<td>BUL4421</td>
<td>60 credits</td>
</tr>
<tr>
<td>Management Information Systems</td>
<td>ISM3011</td>
<td>30 credits; ISM2000</td>
</tr>
<tr>
<td>Intro. to Business Communication</td>
<td>GEB3213</td>
<td>Declared in major; 60 credits</td>
</tr>
<tr>
<td>Quantitative Methods in Administration</td>
<td>QMB3600</td>
<td>Declared in major; 60 credits; MAC2233 and STA2023</td>
</tr>
<tr>
<td>Operations Management</td>
<td>MAN3506</td>
<td>Declared in major; 60 credits; MAN3025 and QMB3600</td>
</tr>
<tr>
<td>Global Strategy and Policy</td>
<td>MAN4720</td>
<td>Declared in major; 90 credits; MAN3025, MAR3023, FIN3403, GEB3213, QMB3600, and MAN3506</td>
</tr>
</tbody>
</table>
Accounting Competency Exam
The Accounting Competency Exam (ACCE) must be passed with minimum 70% (21/30) prior to beginning the ACCT major coursework. A maximum of three attempts are allowed on the ACCE. Students are highly encouraged to take the ACCE while enrolled in ACG2071 at FAU. If planning to transfer with ACG2071 complete, transfer students are encouraged to take the ACCE as soon as they are admitted to FAU.

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

<table>
<thead>
<tr>
<th>Course or Requirement Title</th>
<th>Prefix and Number</th>
<th>Pre-requisites* (Minimum Grade “C”)</th>
<th>Pre or Co-req (Min Grade “C”)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intermediate Theory 1</td>
<td>ACG3131</td>
<td>Declared in major; ACG2071; ACCE 70%</td>
<td>FIN3403</td>
</tr>
<tr>
<td>Cost Accounting</td>
<td>ACG3341</td>
<td>Declared in major; ACG2071; ACCE 70%</td>
<td></td>
</tr>
<tr>
<td>Acct Applications of Data Analytics</td>
<td>ACG3842</td>
<td>Declared in major; ACG2071; ACCE 70%</td>
<td></td>
</tr>
<tr>
<td>Accounting Information Systems</td>
<td>ACG4401</td>
<td>Declared in major; ACG3131</td>
<td>GEB3213</td>
</tr>
<tr>
<td>Intermediate Theory 2</td>
<td>ACG3141</td>
<td>Declared in major; ACG3131</td>
<td>GEB3213</td>
</tr>
<tr>
<td>Federal Taxation 1</td>
<td>TAX4001</td>
<td>Declared in major; ACG3131</td>
<td>GEB3213</td>
</tr>
<tr>
<td>Auditing and Assurance Services 1</td>
<td>ACG4651</td>
<td>Declared in major; ACG3141 and ACG4401</td>
<td></td>
</tr>
<tr>
<td>Choose TWO: ACCT major electives:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Government &amp; Nonprofit Acct</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Business Law 2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxation 2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Choose TWO:</td>
<td>ACG4501</td>
<td>Declared in major; ACG3141</td>
<td></td>
</tr>
<tr>
<td></td>
<td>BUL4422</td>
<td>Declared in major; BUL4421</td>
<td></td>
</tr>
<tr>
<td></td>
<td>TAX4011</td>
<td>Declared in major; TAX4001</td>
<td></td>
</tr>
</tbody>
</table>

An internship cannot be used as an accounting major elective; however, it is highly recommended and can be used for free elective credit if needed. If can also be taken as a zero-credit course. Speak with a career and internship advisor for more information.

About Accounting
Accounting is the language of business. It encompasses communicating and analyzing financial information for the benefit of businesses, individuals, government, and not-for-profit organizations so that resources are used to better society. Accounting uses data analytics to analyze profits, productivity, sales trends, costs, and other financial information to assist in decision-making. Besides careers opportunities such as public accounting, cost accounting, tax accounting, governmental accounting, and forensic accounting, accountants often play a major role in strategic planning, consulting, M&A, finance, human capital and people management, and technology, and are critical to the operations of the free market system.

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 (ACCE): [www.business.fau.edu/accounting](http://www.business.fau.edu/accounting) → Student Resources → Accounting Competency Exam. (Or if viewing this form digitally, click the following link: [Accounting Competency Exam](http://www.business.fau.edu/accounting)).

- CPA Information: [www.business.fau.edu/accounting](http://www.business.fau.edu/accounting) → Student Resources → CPA Information. (Or if viewing this form digitally, click the following link: [CPA Information](http://www.business.fau.edu/accounting)).

- CPA Advisors: [www.business.fau.edu/advising](http://www.business.fau.edu/advising) → FAU Resource Index → CPA Information (Or if viewing this form digitally, click the following link: [CPA Advisors](http://www.business.fau.edu/advising)).

- Graduate Programs: [www.business.fau.edu/masters](http://www.business.fau.edu/masters)