

ACCOUNTING

Degree: Bachelor of Science in Business Administration
 Specialization: Professional Accountancy
 Minor: Accounting
 Forensic Accounting
 Department: Accounting & Finance
 Building 76, Room 212
 (850) 474-2717
<http://uwf.edu/account>
account@uwf.edu
 College: Business
 Semester Hours Required for Degree: 120

Faculty: R.T. Fahnstock, (Chairperson), A. Apap, R.V. Calvasina, J.G. Donelan, A. H. Gilbert, O.R. Gray, R.W. Guyette, W. Habegger, J.R. Hasselback, C.G. King, W.T. O’Keefe, D. Pace, D.A. Roark, M.E. Salomon, G.C. Yost

The B.S.B.A. in Accounting is designed to provide students with basic conceptual accounting and business knowledge as a foundation for career development in accounting information systems, public accounting, business, or government.

The Professional Accountancy Specialization provides the traditional background in accounting and is the first step towards state designation as a Certified Public Accountant (CPA).

PROGRAM REQUIREMENTS

In addition to general University requirements, students seeking the B.S.B.A. in Accounting must meet the requirements listed below.

Students should consult with their academic advisors for courses which may satisfy both the General Studies requirements and Common Prerequisites.

Accounting majors must take ENC 3250 to comply with AACSB accreditation standards. A minimum course grade of “C” is required in all College of Business prerequisites and courses.

General Studies (36 sh)

Accounting majors should take SPC 2608 to satisfy the humanities/values and expressions component, STA 2023 and MAC 2233 to satisfy the mathematics component, and ECO 2013 to satisfy the social science/socio-political component of General Studies. For additional information see the General Studies section of this *Catalog*.

Common Prerequisites (21 sh)

State mandated common prerequisites must be completed prior to graduation, but are not required for admission to the program. Courses in brackets indicate substitutes from Florida public community/junior colleges and universities.

ACG	2021	Principles of Financial Accounting..... 3 [ACG X021 or both ACG X001 & ACG X011]
ACG	2071	Principles of Managerial Accounting 3 [ACG X071]

CGS	2570	Personal Computer Applications..... 3 [CGS X100, X530, X570, X060, X531, X000, or MAN X812]
+ECO	2013	Principles of Economics Macro..... 3 [ECO X013]
ECO	2023	Principles of Economics Micro..... 3 [ECO X023]
+MAC	2233	Calculus with Business Applications 3 [MAC X233]
+STA	2023	Elements of Statistics 3 [QMB X100 or STA X023 or STA X122]

+ Indicates common prerequisites which can be used to satisfy General Studies requirements.

Lower Division Electives (3-12 sh)

Sufficient 1000/2000 level electives to complete at least 60 semester hours in the lower division. Current UWF students may use elective courses at any level (1000-4999) to meet this elective requirement.

Major (60 sh)

College of Business Core (30 sh)

BUL	3130	Legal Environment of Business 3
ENC	3250	Professional Writing 3
FIN	3403	Managerial Finance 3
GEB	3453	Business Ethics and Stakeholder Management 3
GEB	4361	International Business 3
ISM	3011	e-Business Systems Fundamentals..... 3
MAN	3025	Management Fundamentals 3
MAN	3504	Operations Management 3
MAN	4720	Policy Analysis & Formulation 3
MAR	3023	Marketing Fundamentals 3

Accounting Core (15 sh)

ACG	3101	Intermediate Financial Accounting I 3
ACG	3111	Intermediate Financial Accounting II 3
ACG	3343	Cost Accounting 3
ACG	3401	Accounting Information Systems 3
ACG	4651	Auditing 3

Professional Accountancy Courses (15 sh)

ACG	4151	Accounting Theory 3
TAX	4002	Tax Accounting 3
		3000/4000 level advisor-approved ACG/TAX elective 6

Choose one:

ACG	4201	Advanced Financial Accounting..... 3
ACG	4501	Governmental/NonProfit Accounting..... 3
ACG	5658	Non-Profit Accounting & Auditing..... 3
TAX	5105	Corporate Income Tax 3
		3000/4000 level Advisor-approved elective 3

Major-Related (0 sh)

Upper Division Electives (0 sh)

MINORS

A grade of "C" or higher is required for all courses in the minors.

Accounting (18-39 sh)

The Minor in Accounting exposes students to all functional areas of accounting and is primarily designed for COB students in majors other than Accounting.

ACG	3101	Intermediate Financial Accounting I	3
ACG	3111	Intermediate Financial Accounting II.....	3
ACG	3343	Cost Accounting.....	3
ACG	3401	Accounting Information Systems	3
ACG	4651	Auditing.....	3

Choose one:

TAX	4002	Tax for Decision Makers	3
TAX	4002	Tax Accounting	3

Students who have not completed the COB core will need to complete the following prerequisite courses:

ACG	2021	Principles of Financial Accounting.....	3
ACG	2071	Principles of Managerial Accounting.....	3
CGS	2570	Personal Computer Applications	3
ECO	3003	Principles of Economic Theory and Public Policy.....	3
FIN	3403	Managerial Finance	3
MAC	1105	College Algebra	3
STA	2023	Elements of Statistics.....	3

Forensic Accounting (15 sh)

The Minor in Forensic Accounting is an interdisciplinary program that exposes students to core concepts of accounting, the pervasiveness of and causes of financial fraud and white collar crime in our society, the methods in which financial fraud is perpetrated, the approaches to fraud detection, investigation and prevention, and rules of evidence. This minor is available to all students.

ACG	3082	Accounting for Non-Majors.....	3
		or both ACG 3101 and ACG 3111 - 6 sh	
ACG	4682	Forensic Accounting I.....	3
ACG	4683	Forensic Accounting II.....	3
CCJ	4644	White Collar Crime	3
PLA	4263	Evidence.....	3