

## Accounting Program Sheet/ ACCT

(printed from [www.business.fau.edu/advising](http://www.business.fau.edu/advising))

The accounting major provides students with a solid educational foundation for entry into professional careers in accounting-related areas of business and government. The major prepares students to pursue advanced education in accounting and related fields. 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.

### Required Courses

A minimum of 120 credit hours are required for the degree. Other administrative requirements will be needed; see the University Catalog for detailed requirements.

### Intellectual Foundation Program (IFP) \*

College Writing 1	ENC 1101	(Minimum grade of "C")
College Writing 2	ENC 1102	(Minimum grade of "C"; Pre: ENC 1101)
Math & Quantitative Reasoning	6 credits	(met with MAC2233 and STA2023 requirement)
Science	6 credits	(one course must include a lab)
Society and Human Behavior	6 credits	(met with ECO 2013 & ECO 2023 requirement)
Global Citizenship	6 credits	[a total of 6 hrs from Global, & Humanities area must be designated as Writing-Across-the-Curriculum (WAC)]
Humanities	6 credits	

\*Students with an AA (Associate of Arts) degree from a regionally accredited Florida Public Institution are deemed to have met the IFP. IFP case sensitive URL: [http://www.fau.edu/uas/IFP\\_audit.php](http://www.fau.edu/uas/IFP_audit.php)

### Pre-Business Foundation Courses (Minimum grade of "C -")

College Writing 1	ENC 1101
College Writing 2	ENC 1102 (Pre: ENC 1101)
Accounting I (Financial)	ACG 2021 (Pre: 30 credits)
Accounting II (Managerial)	ACG 2071 (Pre: ACG 2021)
Macroeconomics	ECO 2013 (Pre: 30 credits)
Microeconomics	ECO 2023 (Pre: 30 credits)
Methods of Calculus	MAC 2233 (Pre: "C" in MAC1105 College Algebra or ALEKS score)
Introductory Statistics	STA 2023 (Pre: "C" in MAC1105 or MGF1106 or MAC2233 or ALEKS score)
Info Systems Fundamentals	ISM 2000

To declare the ACCT major students must have: 60 credit hours, a minimum of a 2.5 GPA in the Pre-business Foundation Courses above and completion of the foreign-language requirement. Note: A lifetime maximum of three attempts (per course, including "W") on any of the Pbus-Foundation Courses are allowed. Keep in mind, FAU policy states that students may not generally declare a minor, second major, or dual degree after earning 90 credit hours.

### Business Core (Pre: 60 credits. Minimum grade of "C")

Mgmt & Organizational Behavior	MAN 3025
Marketing Management	MAR 3023 (Pre: ECO 2013 & 2023)
Financial Management	FIN 3403 (Pre: ACG 2021 & 2071)
Money and Banking	ECO 4223 (Pre: ECO 2013 & 2023)
Business Law 1	BUL 4421

International Perspective: 3 credits	(chose from: ECS 3013, ECO 4704, ECO 4713, FIN 4604, MAN 3600, MAR 4156, RMI 4423, or approved study abroad.)
Communicating Business Information	GEB 3213 (Pre: 60hrs)
Quantitative Methods in Admin	QMB 3600 (Pre: MAC 2233 & STA 2023)
Operations Management	MAN 3506 (Pre: MAN 3025; & QMB 3600 with "C" or better)
Global Strategy and Policy	MAN 4720 (Pre: 90 credits; and MAN 3025, MAR 3023, FIN 3403, & QMB 3600. Corequisite: MAN 3506)

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**Accounting Major Courses** (Pre: 60 credits. Minimum grade of "C")

Intermediate Theory I	ACG 3131*	(Pre: ACG 2071 and Competency Exam)
Cost Accounting	ACG 3341*	(Pre: ACG 2071 and Competency Exam)
Accounting Information Systems	ACG 4401	(Pre: ACG 3131; and <b>Coreq:</b> GEB 3213)
Intermediate Theory 2	ACG 3141	(Pre: ACG 3131; and <b>Coreq:</b> GEB 3213)
Federal Tax I	TAX 4001	(Pre: ACG 3131; and <b>Coreq:</b> GEB 3213)
Auditing and Assurance Services 1	ACG 4651	(Pre: ACG 3141 and ACG 4401)
Business Law 2	BUL 4422	(Pre: BUL 4421)

and

six credit hours of Upper-Division (3000+) ACG/TAX-Elective Courses

- #1. \_\_\_\_\_ Example: TAX 4011 (Pre: TAX 4001)  
#2. \_\_\_\_\_ Example: ACG 4501 (Pre: ACG 3141 and ACG 3341)

\* Requires passing the Principles of Accounting Competency Exam (soa.fau.edu) as a prerequisite to registering.

**Note: a maximum of three attempts at passing the Accounting Competency Exam is allowed.**

Students interested in the **Accounting Scholars Program** should view: [www.business.fau.edu/scholars](http://www.business.fau.edu/scholars)

Students interested in **FAU graduate programs** may review their options at [www.business.fau.edu/masters](http://www.business.fau.edu/masters)