

## Accounting Program (BBA or BS)

The following information is a general overview of the program for students in the **Summer 25 catalog and earlier**. Speak with your advisor if you are unsure of your catalog. Reviewing this sheet is NOT a replacement for advising meetings which are recommended twice per year; **students are NOT encouraged to self-advise**. Requirements and course offerings may change for students not yet admitted or declared. 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, Gen Ed, 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**

### Requirements for All FAU Bachelor's Degree 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 " <a href="#">Civic Literacy</a> "

### General Education (Gen Ed) Requirements

The pre-business foundation courses and Civic Literacy satisfy many Gen Eds (formerly known as 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 Gen Ed Requirement. To view the Gen Ed checklist, visit [www.fau.edu/uas/curriculum](http://www.fau.edu/uas/curriculum) and scroll down to "Business."

Category	Required Credits	Notes
Natural Science	6 credits	One course must include a lab
Humanities	6 credits	Choose one Writing Across the Curriculum (WAC) course
Additional Enrichment	3 credits*	*If exempt from Civic Literacy credits, take 6 cr Add'l Enrichment

### 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	
Accounting II (Managerial)	ACG2071	ACG2021
Macroeconomics	ECO2013	
Microeconomics	ECO2023	
Methods of Calculus	MAC2233	MAC1105 or ALEKS score 45
Introductory Statistics	STA2023	MAC1105, MGF1106, MGF1130, MAC2233, or ALEKS score 30
Information Systems Fundamentals	ISM2000	

### 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. 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 of Organizations	MAN3025	60 cr (54 cr w/ approval; 45 cr w/ approval if pbus/gen ed complete)
Principles of Marketing	MAR3023	30 credits
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
Bus. Communication: Crit. Analysis & App.	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)

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

Note: 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. It 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 career 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)
- **CPA Information:** [www.business.fau.edu/accounting](http://www.business.fau.edu/accounting) → Student Resources → [CPA Information](#)
- **CPA Advisors:** [www.business.fau.edu/advising](http://www.business.fau.edu/advising) → FAU Resource Index → [CPA Information and Advisors](#)
- **Graduate Programs:** [www.business.fau.edu/masters](http://www.business.fau.edu/masters)