

Undergraduate Major Map

Catalog Year 2020
College / School Business Administration
Major Accounting - BAcc
Track / Concentration
Career Path Four Year Freshman

Fall Term 2020

Math placement is based on your Math Placement Score and classes are to be selected in consultation with an advisor.

Term Hours: 13
Cum GPA: 2.25

Course Group	Course Required	Course Description	Credit Hours	Critical Indicator	Course Notes
UCC First Year Experience	SLS 1501	First Year Exper	1		
UCC Communication	ENC 1101	Writing and Rhetoric I	3	C	
General Electives	MAC 1105	College Algebra	3	B	Based on Math Placement Score may need MAC1105 or MAC2233. Also satisfies UCC Mathematics Group 1 requirement
UCC Arts	SPC 2608	Public Speaking	3		Satisfies the UCC Arts requirement
Business Pre-Core	CGS 2100	Comp Appls Business	3		

Spring Term 2021

Term Hours: 13
Cum GPA: 2.35

Course Group	Course Required	Course Description	Credit Hours	Critical Indicator	Course Notes
UCC Communication	ENC 1102	Writing and Rhetoric II	3	C	Pre-req: ENC1101
UCC Natural Science Group One			3		(1) See endnotes. Take Lecture with corresponding Lab
UCC Natural Science Group One			1		(1) See endnotes. Take Lab with corresponding Lecture
Business Pre-Core	ECO 2023	Principles Microeco	3		Meets UCC Social Science Group 2 requirement
Business Pre-Core	MAC 2233	Calc For Business	3	C	Satisfies UCC Mathematics Group 2 requirement

Summer Term 2021

Use this semester to catch up on coursework and/or satisfy the 9 credit summer requirement (if needed). (3) See endnotes

Term Hours: 6

Course Group	Course Required	Course Description	Credit Hours	Critical Indicator	Course Notes
UCC Humanities Group One			3		Recommend PHI2010 (GRW)
General Electives			3		Must take a Lower Division course (1000-2000 level)

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Fall Term 2021					Term Hours: 12
					Cum GPA: 2.5
Course Group	Course Required	Course Description	Credit Hours	Critical Indicator	Course Notes
UCC Humanities - Group Two			3	C	(1) See endnotes. May use to satisfy the UCC GRW/GL requirement
Business Pre-Core	ACG 2021	ACC Decisions	3	C	Prereq: MAC1105 or equivalent math placement
Business Pre-Core	ECO 2013	Principles Macroeco	3	C	Meets UCC Social Science Group 1 requirement
Civics Requirement			3		AMH 2020 or POS 2041

Spring Term 2022					Term Hours: 13
Accounting Entrance Exam is required.					Cum GPA: 2.5
Course Group	Course Required	Course Description	Credit Hours	Critical Indicator	Course Notes
UCC Natural Science - Group Two			3		(1) See endnotes. Take Lecture with corresponding Lab
UCC Natural Science - Group Two			1		(1) See endnotes. Take Lab with corresponding Lecture
Business Pre-Core	ACG 3301	Managerial Accounting	3		Pre-req: ACG2021
Business Pre-Core	STA 2023	Stat Bus & Eco	3		Also satisfies UCC Mathematics Group 1 requirement
General Electives			3		Must take a Lower Division course (1000-2000 level). Must take course that is Gordon Rule Writing (GRW) if pending

Summer Term 2022					Term Hours: 3
Use this semester to catch up on coursework and/or satisfy the 9 credit summer requirement (if needed). (3) See endnotes					
Course Group	Course Required	Course Description	Credit Hours	Critical Indicator	Course Notes
General Electives			3		Must take a Lower Division course (1000-2000 level). Must take course that is Gordon Rule Writing (GRW) if pending

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Fall Term 2022					Term Hours: 15
					Cum GPA: 3
Course Group	Course Required	Course Description	Credit Hours	Critical Indicator	Course Notes
Business Core Requirements	MAN 3025	Organization & Mgmt	3		
Business Core Requirements	COM 3112	Writing for Business	2		COM3112+GEB3003 should be taken same semester
Accounting Core	ACG 4101	Financl Acc I	3		Pre-req: All business pre-core. Successful completion of Acct. Entrance Exam, 3.0 GPA
Accounting Core	BUL 4320	Bus Law I	3		Pre-req: All business pre-core. Successful completion of Acct. Entrance Exam, 3.0 GPA
Business Core Requirements	GEB 3003	Career Management	1		COM3112+GEB3003 should be taken same semester
Business Core Requirements	MAR 3023	Introduction to Marketing	3		May be use to satisfy the Global Learning (GL) requirement

Spring Term 2023					Term Hours: 15
					Cum GPA: 2
Course Group	Course Required	Course Description	Credit Hours	Critical Indicator	Course Notes
Business Core Requirements	QMB 3200	Bus Stats & Analysis I	3		Pre-req: All business pre-core
Accounting Core	ACG 4111	Financl Acc II	3	C	Pre-req: ACG4101
Accounting Core	BUL 4321	Bus Law II	3	C	Pre-req: BUL4320
Business 3000-4000 Level Electives			3		3000/4000 level courses with the following prefixes- ENT, FIN, GEB, ISM, MAN, MAR, REE, TRA
Business Core Requirements	ACG 4401	Acctg Info Systems	3		Successful completion of Acct. Entrance Exam, 3.0 GPA

Summer Term 2023

Participate in Leadership Programs with firms. Use this semester to catch up on coursework and/or satisfy the 9 credit summer requirement (if needed). (3) See endnotes

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Fall Term 2023					Term Hours: 15
					Cum GPA: 2
Course Group	Course Required	Course Description	Credit Hours	Critical Indicator	Course Notes
Business 3000-4000 Level Electives			3		3000/4000 level courses with the following prefixes- ENT, FIN, GEB, ISM, MAN, MAR, REE, TRA
Accounting Core	TAX 4001	Income Tax Accountin	3		Pre-req: All business pre-core. Successful completion of Acct. Entrance Exam, 3.0 GPA
Business Core Requirements	FIN 3403	Financial Management	3		Pre-req: All business pre-core
Business Core Requirements	QMB 4680	Bus Stats & Analysis II	3		Pre-req: QMB3200
Accounting Core	ACG 4341	Mgmt Accounting	3		Pre-req: ACG4101

Spring Term 2024					Term Hours: 15
Apply to MACC Spring of Senior Year					Cum GPA: 2
Course Group	Course Required	Course Description	Credit Hours	Critical Indicator	Course Notes
Business Core Requirements	MAN 4720	Strategic Management	3		Senior Standing. 90 credits earned. Pre-req: ACG4401, COM3112, GEB3003, FIN3403, MAN3025, MAR3023, and QMB3200. Co-req: BUL4320 and QMB4680. May be use to satisfy the Global Learning (GL) requirement
Accounting Core	ACG 4651	Auditing	3		Pre-req: ACG4111, Senior Standing
Accounting Electives	TAX 4011	Taxation Corp & Part	3		Pre-req: TAX4001+ACG4101
Business 3000-4000 Level Electives			3		3000/4000 level courses with the following prefixes- ENT, FIN, GEB, ISM, MAN, MAR, REE, TRA
Business 3000-4000 Level Electives			3		3000/4000 level courses with the following prefixes- ENT, FIN, GEB, ISM, MAN, MAR, REE, TRA

Summer Term 2024	
Participate in Internships with Firms and Residency. Use this semester to catch up on coursework and/or satisfy the 9 credit summer requirement (if needed). (3) See endnotes	

General Requirements

Critical Indicator is the minimum grade indicated in specific courses to demonstrate proficiency and progress in major. Earning less than the minimum grade is a trigger for a conversation with advisor

GENERAL UNIVERSITY REQUIREMENTS

See your Panther Degree Audit (PDA) for a real-time update on your academic career progress and additional information on University and major requirements at <http://my.fiu.edu>.

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- (1) UCC: Students must meet the University Core Curriculum (UCC) requirements. For a full list of UCC courses, see <http://undergrad.fiu.edu/advising/university-core-curriculum.html> or speak with your advisor. Students requesting to be transient must receive permission from the Dean of Undergraduate Education.
- (2) Global Learning: Freshmen entering FIU Summer B 2010 or later must take at least two Global Learning (GL) designated courses at FIU. See <http://goglobal.fiu.edu>. Courses must be:
- 1 GL foundation course, which must be taken from the University Core Curriculum (UCC).
 - 1 GL discipline-specific course (3000/4000 level)
- (3) Summer Hours Requirement: All students entering FIU or any university within the State University System (SUS) of Florida with fewer than 60 credit hours are required to earn at least nine credit hours prior to graduation by attending one or more summer terms at a university in the SUS.
- (4) Gordon Rule: All Gordon Rule courses (i.e., UCC Communication, UCC Mathematics, and Gordon Rule with Writing (GRW) courses) must be completed with a minimum grade of "C." This requirement must be fulfilled within the first 60 credits. Students are required to complete at least two Gordon Rule with Writing (GRW) designated courses.
- (5) Foreign Language Requirement for Graduation (FLENT/FLEX): A student who did not complete two years of the same foreign language in high school or at a post-secondary institution must successfully complete 8-10 credit hours of instruction in one foreign language prior to graduation. Exceptions include appropriate CLEP, AP, IB, TOEFL, or transfer credit. Contact your advisor for more information.
- (6) UCC Mathematics: Math courses are categorized into either Group One or Group Two. One math course from each group is required unless the first math taken is from Group Two and has an immediate prerequisite in Group One. In this case, students will take two Math courses from Group Two. However, one of the two Math courses must have a MAC, MGF, or MTG prefix.
- (8) Postsecondary Civic Literacy (CL): Students must demonstrate understanding of American Civics via completed course work or test credit. Consult with an advisor to determine the best option for satisfying this requirement.

College of Business: Selected Requirements for Accounting

- Accounting requires the successful completion of the Accounting Entrance Exam prior to registration for major-specific courses. Contact your advisor for information on the exam.
- Minimum GPA of 3.0 for the first 60 credit hours, including transfer coursework. This requirement excludes 3000/4000 level business courses.
- Completion of ALL business pre-core courses with a grade of C or higher
- Completion of either (a) all UCC requirements and 60 lower division credits, or (b) an Associate of Arts (AA) from a Florida accredited institution.

See your Panther Degree Audit for all Business and major-specific requirements at <http://my.fiu.edu>.

Academic Standards and Policies:

1. Students may not enroll in any upper division, 4000-level accounting (ACG), business law (BUL), and/or tax (TAX) major courses until they have successfully completed the School of Accounting entrance exam.
 - a. In order to register for the entrance exam, students must have an overall GPA of 3.00.
 - b. Students may take the entrance exam no more than two times.
 - c. Second attempts may only occur with the next regularly scheduled offering of the exam. Students failing to attempt the exam a second time with the next regularly scheduled offering, forfeit their right to a second attempt at the entrance exam.
 - d. Student who fail to pass the exam after two attempts must complete a Change of Program Plan form to pursue an alternate degree program outside the School of Accounting.
 - e. Continuing FIU students, including lower-division transfer students, should complete their initial attempt at the exam (a) prior to earning 60 credit hours, or (b) in the first term immediately following the term they earned 60

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credit hours.

f. AA Transfer students with Common Prerequisite (Pre-core) Coursework complete, must complete their initial attempt at the exam (a) prior to starting classes at FIU, or (b) during the first term of classes at FIU.

g. No student may register to take the entrance exam for the first time if the student has earned and/or actively enrolled in 75 or more credit hours, as reflected on their FIU transcript.

2. To enroll in ACG 4101, students must meet the requirements of the COB and must have earned an overall GPA of 3.0.

3. Students must earn a grade of C or higher in all accounting major courses, including accounting, business law, and tax courses.

4. No student may register for upper-level accounting or tax courses after receiving five (5) grades of C-, D+, D, D-, DR, or F in upper-level accounting major courses including accounting, business law, and tax courses.

5. Students who do not maintain an overall GPA of 2.5 will be removed from the Accounting program.

6. Students not achieving a grade of C or higher in two enrollments in any course will be dropped automatically from the Accounting program. Drops after the add/drop period which result in a DR grade are considered an attempt in the course and count as an unsuccessful enrollment.

7. Once students have been removed from the Accounting program, they will not be readmitted to the School of Accounting.

8. Students who wish to take more than two accounting and tax courses in one semester must file a formal request to do so with the School of Accounting.

9. Prerequisites for all accounting and tax courses are strictly enforced. Students who have not met the prerequisites for a course may be administratively withdrawn from the course at any time during the semester that such deficiency is determined to exist.

10. Students taking accounting and tax courses are expected to seek counsel from an academic advisor before registering.

11. Students who work more than 20 hours per week are urged to discuss the composition of their schedule and number of courses they should take with an academic advisor before registering.

12. FIU email is the primary mechanism for corresponding with students outside of the classroom.

13. School of Accounting policy does not permit overrides into closed classes. Accounting and tax professors are not authorized to assist students with registration issues.