

ACCOUNTING (B.S.)

The Bachelor of Science (B.S.) in Accounting program prepares students for careers in government, industry, public accounting, and service organizations. The faculty are committed to preparing graduates who are technically competent and possess the full range of business professional skills. Students are required to use a variety of technologies in assignments. Course projects are designed to enhance critical thinking, oral and written communications, teamwork, and foster awareness of diversity, ethics, and global issues.

Completion of the B.S. in Accounting at FGCU satisfies the State of Florida requirements to sit for the Certified Public Accountant (CPA) exam. Click here for more information [https://www.myfloridalicense.com/intentions2.asp?chBoard=true&boardid=01&SID=\(https://www.myfloridalicense.com/intentions2.asp?chBoard=true&boardid=01&SID=\)](https://www.myfloridalicense.com/intentions2.asp?chBoard=true&boardid=01&SID=(https://www.myfloridalicense.com/intentions2.asp?chBoard=true&boardid=01&SID=))

Program Progression and Additional Graduation Requirements

Degree-seeking students are classified as pre-majors prior to formal transition into a LCOB major. As pre-majors, students may enroll in lower division (1000-2999 level) courses to satisfy general education and common prerequisite requirements; lower level electives; and business common core courses, except GEB 4890 Business Strategy, if course prerequisites are met. Pre-majors may not enroll in upper division (3000-4999 level) courses for the major.

Transition from a LCOB pre-major to a major happens following (a) completion of all common prerequisites with a minimum grade of C or higher in each course; and (b) completion of 50 earned hours of courses with a minimum FGCU GPA of 2.0.

For timely degree completion, FTIC (First Time in College) students are expected to complete the following:

- MAC 1105 College Algebra with minimum grade of B (or relevant accelerated credit or placement exam), ECO 2023 Principles of Microeconomics or ECO 2013 Principles of Macroeconomics with minimum grade of C, one additional common prerequisite, and an overall 2.4 FGCU GPA within one calendar year from admission.
- Four common prerequisites by the end of the third semester (excluding summer) from admission.
- Seven common prerequisites and an overall 2.7 FGCU GPA by the end of the fourth semester (excluding summer) from admission.
- ACG 3103 Intermediate Fin. Acctg. I with minimum grade of B by the end of the fifth semester (excluding summer) from admission.
- FIN 3403 Business Finance with minimum grade of C by the end of the sixth semester (excluding summer) from admission.

For timely degree completion, transfer students are expected to complete the following:

- Seven common prerequisites and an overall 2.7 FGCU GPA by the end of the third semester (excluding summer) from admission.
- ACG 3103 Intermediate Fin. Acctg. I with minimum grade of B by the end of the fourth semester (excluding summer) from admission.
- FIN 3403 Business Finance with minimum grade of C by the end of the fifth semester (excluding summer) from admission.

Students should refer to the Degree Map for milestone information. Degree maps for each major can be found at <https://www.fgcu.edu/cob/>.

In addition to the program requirements, students must:

- Attempt ACG 2021 Intro. to Financial Acctg. no more than two times.
- Attempt ACG 3103 Intermediate Fin. Acctg. I no more than two times.
- Earn a grade of B or higher in ACG 2021 Intro. to Financial Acctg., ACG 2071 Intro. to Managerial Acctg., and CGS 1100 Computer Software & Technology in order to enroll in certain upper division accounting courses.
- Earn a grade of C or higher in the common prerequisites, business common core, required courses in the major, and restricted electives. A minimum grade of B must be earned in ACG 3103 Intermediate Fin. Acctg. I.
- Complete a minimum of 48 of the 120 credits at the upper division (3000-4999 level).
- Complete the last 30 credits of business courses at FGCU.
- Complete a minimum of 12 credits of courses in the major at FGCU.
- Earn a minimum cumulative GPA of 2.0 for all coursework attempted at FGCU.
- Satisfy the College-Level Skills and foreign language entrance requirements.
- Satisfy the Service-Learning requirement.
- Satisfy the Civic Literacy requirement.
- Complete the standardized business knowledge assessment exam administered during the last semester in GEB 4890 Business Strategy.
- Complete the summer course enrollment requirement.
- Submit an Application for Graduation by the deadline listed in the FGCU Academic Calendar.

Program Requirements

Code	Title	Credits
FGCU General Education Program (https://www.fgcu.edu/academics/undergraduatestudies/generaleducation/)		
To prevent or minimize excess hours, select general education courses that satisfy common prerequisite requirements for your intended major.		
Common Prerequisites		
For this major, common prerequisite courses with an asterisk (*) require prior knowledge and skills demonstrated through degree acceleration programs (e.g., the College Board's Advanced Placement Program [AP], International Baccalaureate Program [IB], College-Level Examination Program [CLEP], Advanced International Certificate of Education Program [AICE]); dual enrollment; placement exam; or college coursework.		
ACG 2021	Intro. to Financial Acctg. (Acceptable Substitute: ACGX021 or ACGX022 or (ACGX001 and ACGX011) Minimum grade of B)	3
ACG 2071	Intro. to Managerial Acctg. (Acceptable Substitute: ACGX071 or ACGX301 Minimum grade of B)	3
CGS 1100	Computer Software & Technology (Acceptable Substitute: CGSX100 or CGSX100C or CGSX570 or CGSX060 or CGSX531 or CGSX000 or ISMX000 or CGSX518 Minimum grade of B)	3
ECO 2013	Principles of Macroeconomics (Acceptable Substitute: ECOX013 Minimum grade of C)	3

ECO 2023	Principles of Microeconomics (Acceptable Substitute: ECOX023 Minimum grade of C)	3
MAC 2233	Elementary Calculus I (Acceptable Substitute: MACX233 Minimum grade of C) [*] , ¹	3
STA 2023	Statistical Methods (Acceptable Substitute: STAX023 or STAX122 or QMBX100 Minimum grade of C)	3

Business Common Core (27 credits)

BUL 3320	Law & Business I	3
FIN 3403	Business Finance	3
GEB 4890	Business Strategy	3
ISM 3011	Information Systems	3
MAN 3025	Principles of Management	3
MAR 3023	Introduction to Marketing	3
SCM 3005	Supply Chain Management	3

Complete one from the following:

ENC 3250	Professional Writing	3
GEB 3523	Critical Think&Writing for Bus	3

Complete one from the following:

GEB 3085	Professional Development	3
SPC 1608	Effective Speaking	3
SPC 2023	Public Speaking	3

Required Courses in the Major (24 credits)

ACG 3103	Intermediate Fin. Acctg. I (Minimum grade of B)	3
ACG 3113	Intermediate Fin. Acctg. II	3
ACG 3341	Cost Accounting	3
ACG 3401	Accounting Information Systems	3
ACG 3842	Accounting Data Analytics	3
ACG 4123	Intermediate Fin. Acct. III	3
ACG 4632	Independent Audit I	3
TAX 4001	Federal Tax Accounting I	3

Restricted Electives in the Major (6 credits)

Select 6 credits of approved upper division (3000-4999 level) electives in accounting (ACG) or taxation (TAX) from the following list:

ACG 4501	Government & Not-for-Profit	3
ACG 4684	Fraud Examinations	3
ACG 4901	Directed Study in Accounting	1-3
ACG 4939	Special Topics in Accounting	3
ACG 4940	Accounting Internship	3
TAX 4011	Federal Tax Accounting II	3

Other 3000-4999 level courses with an accounting or taxation focus may be considered to meet the elective requirement - see LCOB advisor.

Sustainability Course Graduation Requirement (3 credits)

Select at least 3 credits in sustainability coursework (SCGR Attribute)

Additional Electives

As needed to reach total credits required for the degree

¹ Prerequisites of MAT 1033 Intermediate Algebra minimum grade of C then MAC 1105 College Algebra minimum grade of B; or relevant accelerated credit; or placement exam

Total Credits Required: 120

Combined 5-year B.S. Accounting and M.S. Accounting and Taxation Program

The Accounting Department offers a highly selective and competitive combined degree (B.S. and M.S.) program which offers an accelerated curriculum that can be completed in five years. A student enrolled in the combined program will earn the bachelor's degree upon completion of the undergraduate program and the master's degree upon completion of the graduate program. Prospective students should contact the Lutgert College of Business (LCOB), Graduate Programs Coordinator, for more information regarding admission and program requirements.