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B.S. DEGREE IN ACCOUNTING REQUIREMENTS FOR THE ACCOUNTING MAJOR

2025-2026

Admission Requirements for the Accounting Major:

To be admitted to the major, students must (1) have completed at least 52 semester hours, (2) have completed ACG 2021, ACG 2071, with a grade of "B" or better, CGS 2100 or CGS 2518, ECO 2013, ECO 2023, MAC 2233, and STA 2023 with a grade of "C-" or better in each course, and (3) have the required GPA in all prerequisite course attempts that is in effect at the time they enter the major. **The prerequisite GPA required for the 2025 - 2026 academic year (Fall 2025, Spring 2026, and Summer 2026) is 2.500. The prerequisite GPA required is subject to change each academic year.**

Lower-level Prerequisites for Accounting Majors: All of these courses must be completed with a "C-" or better prior to admission to the Accounting major.

Course #	Course Title	Hrs	Course Prerequisites
ECO 2013	Principles of Macroeconomics	3	None
ECO 2023	Principles of Microeconomics	3	None
MAC 2233	Applied Calculus	3	MAC 1105
STA 2023	Fundamental Business Statistics	3	None
CGS 2100 or CGS 2518	Microcomputer Applications for Business Spreadsheets for Business (<i>prerequisite to ACG4401; see below</i>)	3 3	None None
ACG 2021	Introduction to Financial Accounting (B or better)	3	None
ACG 2071	Introduction to Managerial Accounting (B or better)	3	ACG 2021

CGS 2518 – Spreadsheets for Business (3) is required for students in the Accounting Major. A grade of "C-" or better is required. This course also counts as a non-business course. It is a prerequisite to ACG4401.

GEB 1030 – Professional Development for Business careers (1) is required for all students entering FSU Fall 2019 or later. A grade of "C-" or better is required.

RMI 2302 – Risk in Business and Society (3) is required for students entering FSU 2013 or later. A grade of "C-" or better is required.

General Business Core Requirements for Accounting Majors: Students must earn a "C-" or better in each course.

FIN 3403	Financial Management of the Firm	3	ECO 2023, ACG 2021
GEB 3213	Business Communications	3	None
ISM 3541	Introduction to Business Analytics	3	None
MAN 3240	Organizational Behavior	3	None
MAR 3023	Basic Marketing Concepts	3	None

General Business Breadth Requirements for Accounting Majors: Students must earn a "C-" or better in each course.

FIN 3244	Financial Markets, Institutions, and Intl. Finance Systems	3	ECO 2013, ACG 2021
MAN 4720	Strategic Management and Business Policy	3	FIN 3403, MAN 3240, MAR 3023
QMB 3200	Quantitative Methods for Business Decisions	3	CGS 2100, STA 2023

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Accounting Major Area Requirements: Students wishing to register for ACG 3101 and ACG 3341 must (1) pass both ACG 2021 and ACG 2071 with a grade of B or better ("B-" is not acceptable), and (2) pass an Accounting Competency examination with a grade of 70% or better. For students in the FSU ACG 2021 class, the Accounting Competency material is embedded in the course as a final exam. Students transferring ACG 2021 (or its acceptable equivalent) from another university must register for the FSU Accounting Competency Exam. Please contact Accounting Department at accountingdept@business.fsu.edu to be added to the Accounting Competency Exam Canvas site.

Students must also earn a "C" or better ("C-" is not acceptable) in ACG 3101 as a prerequisite for ACG 3111 and all 4000-level ACG and TAX courses. Students must earn a "C-" or better in all other required upper-level accounting courses (prefix ACG and TAX). Any student not successful in obtaining the minimum passing grade within two attempts will not be permitted to enroll in that upper-level accounting course again.

Course #	Course Title	Hrs	Course Prerequisites
ACG 3101	Financial Accounting and Reporting I	3	ACG 2021, ACG 2071
ACG 3111	Financial Accounting and Reporting II	3	ACG 3101
ACG 3341	Cost Accounting	3	ACG 2021, ACG 2071 QMB 3200 Co-requisite or prerequisite
ACG 4201 or ACG 5216	Financial Accounting and Reporting III Advanced Accounting (<i>for BS/MAcc students only</i>)	3	ACG 3111
ACG 4401	Accounting Information Systems	3	ACG 3101, CGS 2518
ACG 4632	Auditing Theory and Application I	3	ACG 3111, ACG 4401
TAX 4001	Federal Tax Accounting I	3	ACG 3101
TAX 4011 or TAX 5015	Federal Tax Accounting II Federal Income Tax Accounting II (<i>for BS/MAcc students only</i>)	3	TAX 4001
BUL 3351 or BUL 5335	UCC and Law for Accountancy Law for Accountancy (<i>for BS/MAcc students only</i>)	3	None

Additional Information:

- Students should plan to take all upper-level accounting courses in residence at FSU. There is no guarantee all classes will be offered during summer terms.
- In addition to the requirements outlined above, each student must complete all University-wide requirements for graduation.** These requirements include CoreFSU, summer residency, FSU residency, total hours, and Civic Literacy Requirement. University-wide requirements may differ by admissions term to FSU, please consult your advisor.
- Students **must not** enroll in **any** course at another institution without first receiving approval from the College of Business Undergraduate Programs Office. Once enrolled at FSU, students should plan to take their upper-level business courses at FSU. Any exception to this policy must be approved in advance by the College of Business Undergraduate Programs Office. Transfer of upper-level business courses completed prior to enrolling at FSU must be from business colleges at other 4-year, AACSB-accredited institutions. These courses must be approved for course substitution by the College of Business Undergraduate Programs Office upon entering FSU.
- Requirements for CPA licensure vary by jurisdiction. The FSU **Master of Accounting (MAcc program)** satisfies the educational requirements for licensure for most jurisdictions. A 3.0 GPA in upper-division coursework is recommended for admission into the MAcc program. Application deadlines for the MAcc program are June 1st for fall admission; October 1st for spring admission; and March 1st for summer admission. Applicants interested in assistantships and fellowships should apply by January 15th. More information is available at <http://business.fsu.edu/macc>. Students who have a 3.2 upper-division GPA, a 3.2 upper-division accounting GPA based on at least four upper-level accounting courses, and a 3.4 overall GPA are eligible for the BS/MAcc pathway. More information is available at <https://business.fsu.edu/combined-pathways>.
- Students who do not pursue the Master of Accounting program are encouraged to contact the National Association of State Boards of Accountancy (NASBA) or the board of accountancy for the jurisdiction they plan to become licensed in to determine the best path to meet educational requirements for licensure.
- For further information regarding the accounting major and scholarships for accounting students, contact the Department of Accounting, RBA 309, 850-644-2771.