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# Accounting

The B.S.B.A. in Accounting is an included program in the University's accreditation by AACSB International.

The B.S.B.A. in Accounting is designed to provide students with basic conceptual accounting and business knowledge as a foundation for career development. The Accounting Specialization also provides the traditional background in accounting and is the first step toward state designation as a Certified Public Accountant (CPA).

## **Program Requirements**

In addition to the university's general requirements, students seeking the B.S.B.A. in Accounting must meet the requirements listed below.

Students should consult their academic advisors for courses which may satisfy both the General Education requirements and Common Prerequisites.

A minimum course grade of "C" is required in all Lewis Bear Jr. College of Business prerequisites and courses.

#### **General Education**

In addition to the General Education requirements listed on this page, students must satisfy all additional University requirements, including the College-Level Communication and Computation, Multicultural, and Foreign Language requirements. With appropriate planning and coordination with an academic advisor, students may satisfy some of the general University requirements through the General Education curriculum. For a complete listing of general degree requirements, refer to the State University Requirements section of this catalog.

#### **General Education Curriculum:**

#### Communication

ENC 1101	English Composition I (Core)	3
ENC 1102	English Composition II (Breadth)	3
Humanities	8	
	urse from Group A (Core) and one additional ner Group A or Group B (Breadth)	6
Group A (Core)		
ARH 1000	Art Appreciation	
LIT 2000	Introduction to Literature	
MUL 2010	Music Appreciation	
PHI 2010	Introduction to Philosophy	
THE 2000	Theatre Appreciation	
Group B (Bread	lth)	
AML 2010	American Literature I	
AML 2020	American Literature II	
ARH 2050	Western Survey I: Prehistory to the Medieval Period	
ARH 2051	Western Survey II: Renaissance to Contemporary	
ART 1015C	Exploring Artistic Vision	
ART 2821	The Self, Creativity, Your Career and Visual Culture	
CRW 2001	Introduction to Creative Writing	
ENL 2010	History of English Literature I	
ENL 2020	History of English Literature II	

IDH 1040	Honors Core: Humanities
LIT 2030	Introduction to Poetry
MUH 2930	The Music Experience: Special Topics
PHI 2103	Critical Thinking
PHI 2603	Ethics in Contemporary Society
REL 1300	World Religions
SPC 2608	Public Speaking
THE 2300	Survey of Dramatic Literature

#### **Mathematics**

Choose one course from Group A (Core) and one Additional course from either Group A or Group B (Breadth)

C	course from either Group A or Group B (Breadth)		
Group A (Core)			
	MAC 1105	College Algebra	
	MAC 1105C	College Algebra with Lab	
	MAC 2311	Analytic Geometry and Calculus I	
	MGF 1130	Mathematical Thinking	
	STA 2023	Elements of Statistics	
G	roup B (Breadtl	n)	
	MAC 1114	Trigonometry	
	MAC 1140	Precalculus Algebra	
	MAC 1147	Precalculus with Trigonometry	
	MAC 2233	Calculus with Business Applications	
	MAC 2312	Analytic Geometry and Calculus II	

#### **Natural Sciences**

MGF 1131

STA 2360

CGS 2020

Change one course from Group A (Core) and one additional

Mathematics in Context

Introduction to Data Science

Choose one course from Group A (Core) and one additional course from either Group A or Group B (Breadth)		
Group A (Core)		
AST 1002	Descriptive Astronomy	
BSC 1005	General Biology for Non-Majors *	
BSC 1085	Anatomy and Physiology I *	
BSC 2010	Biology I	
CHM 1020	Concepts in Chemistry *	
CHM 2045	General Chemistry I *	
ESC 2000	Introduction to Earth Science *	
EVR 2001	Introduction to Environmental Science	
GLY 2010	Physical Geology	
PHY 1020	Conceptual Physics	
PHY 2048	Calculus-Based Physics I *, **	
PHY 2048C	Calculus-Based Physics I Studio ***	
PHY 2053	Algebra-Based Physics I *, **	
Group B (Breadt	h)	
ANT 2511	Biological Anthropology *	
AST 2037	Life in the Universe	
BOT 2010	General Botany	
BSC 1050	Fundamentals of Ecology	
BSC 1086	Anatomy and Physiology II *	
BSC 2011	Biology II	
BSC 2311	Introduction to Oceanography and Marine Biology *	

Introduction to Machine Learning

CHM 2046	General Chemistry II *
CIS 2530	Introduction to Cybersecurity
IDH 1043	Honors Core: Natural Sciences
MCB 1000	Fundamentals of Microbiology *
PHC 2082	Informatics and Your Health
PHY 2049	Calculus-Based Physics II *, **
PHY 2054	Algebra-Based Physics II *, **

- \* May be taken with or without lab.
- \*\* Algebra-Based Physics is usually recommended for non-science majors, while Calculus-Based Physics is recommended for science majors.
- \*\*\*Although students receive 5 semester hours credit for PHY 2048C, an additional 3 semester science course will be needed to meet General Education requirements.

#### **Social Sciences**

Choose one course from Group A (Core) and one additional course from either Group A or Group B (Breadth)

	1 ' '
Group A (Core)	
AMH 2010	United States to 1877
AMH 2020	United States Since 1877
ANT 2000	Introduction to Anthropology
ECO 2013	Principles of Economics Macro
POS 2041	American Politics
PSY 2012	General Psychology
Group B (Breadtl	h)
ANT 2100	Introduction to Archaeology
ANT 2400	Current Cultural Issues
CCJ 2002	Survey of Crime and Justice
COM 2023	Death and Communication
CPO 2002	Comparative Politics
DEP 2004	Human Development Across the Lifespan
EUH 1000	Western Perspectives I
EUH 1001	Western Perspectives II
FIN 2104	Personal Financial Planning
GEA 2000	Nations and Regions of the World
GEB 1011	Introduction to Business
HIS 2050	Explore History: Special Topics
IDH 1041	Honors Core: Social Sciences
INR 2002	International Politics
MMC 2000	Principles of Mass Communication
PLA 2013	Survey of American Law
SOW 2192	Understanding Relationships in the 21st Century
SPM 2010	Sport in Global Society
SYG 2000	Introduction to Sociology
SYG 2010	Current Social Problems

#### **General Education Electives**

Choose an additional course from two of the five areas of Communication, Mathematics, Social Sciences, Humanities, and Natural Sciences.

Accounting majors should take the following courses to satisfy components of the General Education curriculum:

Humanities		3
SPC 2608	Public Speaking	
Mathematics		6
STA 2023	Elements of Statistics	
MAC 2233	Calculus with Business Applications	
Social Sciences		3
ECO 2013	Principles of Economics Macro	

## **Multicultural Requirement**

#### **Multicultural Courses**

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An important component of a liberal education is the study of cultures other than one's own. As such, multiculturalism encompasses the appreciation of the values, expressions, and modes of organization of diverse cultural communities. To further such study, the University of West Florida requires all students pursuing a bachelor's degree to complete at least one course that explores one or more of the dimensions of another culture (language, religion, socio-economic structures, etc.). Students are exempt from this requirement if they have completed an A.A. degree, the general education program at a Florida public institution, or a baccalaureate degree.

The requirement is satisfied by the successful completion of a multicultural course designated on the following list. Several of the selections are General Education courses, and students may enroll in these to meet both the General Education and the multicultural requirements.

\*\*Passed by UWF Faculty Senate on 11/08/2002

This list is continually updated and students are encouraged to check with their advisors for alternative options.

AML 2010	American Literature I	3
AML 2020	American Literature II	3
AML 3604	African American Literature	3
AML 3624	Black Women Writers	3
AML 4015	Topics in Nineteenth-Century American Literature	3
AML 4640	Topics in Native American Literature	3
ANT 1001	Anthropology as a Profession	1
ANT 2000	Introduction to Anthropology	3
ANT 2301	Human Sexuality and Culture	3
ANT 3212	Peoples and Cultures of the World	3
ANT 3312	North American Indians	3
ANT 3363	Japanese Culture	3
ANT 4006	Anthropology of Human Rights	3
ANT 4025	Ritual Use of Human Remains	3
ANT 4403	Environmental Anthropology	3
ANT 4516	Modern Human Physical Variation	3
ARH 1000	Art Appreciation	3
ARH 2050	Western Survey I: Prehistory to the Medieval Period	3
ARH 3201	Art and Culture in The Global Middle Ages	3
ARH 2051	Western Survey II: Renaissance to Contemporary	3
ARH 3590	Non-Western Art	3

ARH 3607	Native American Art	3
ARH 4412	The Age of Revolution to Romanticism in	3
ARH 4450	Europe: 1750-1850 Modern Art: 1850-1980	3
ARH 4470		
	Contemporary Art	3
ARH 4563 CCJ 3678	Art of Japan	3
	Race, Gender, Ethnicity, and Crime	3
COM 3014	Gender Communication	3
COM 3461	Intercultural Communication	3
COM 4242	Communication and Christianity	3
CPO 2002	Comparative Politics	3
CRW 2001	Introduction to Creative Writing	3
EDF 2085	Teaching Diverse Populations	3
ENG 4013	Introduction to Literary Theory	3
ENL 2020	History of English Literature II	3
EUH 1000	Western Perspectives I	3
EUH 1001	Western Perspectives II	3
EUH 3334	Emperors, Sultans, Dictators, and Democrats: The Balkans	3
EUH 3411	Rome and the Mediterranean World	3
EUH 3576	Soviet Union since 1917	3
FOL 3501	Global Cinema	3
GEA 2000	Nations and Regions of the World	3
GEB 4361	International Business	3
GEO 3421	Cultural Geography	3
GEO 3471	Geography of World Affairs	3
HSC 2622	Introduction to Global Health Sciences	3
HIS 2050	Explore History: Special Topics	3
HIS 4262	Rise and Fall of the Portuguese Empire	3
IDH 1040	Honors Core: Humanities	3
IDH 1041	Honors Core: Social Sciences	3
INR 2002	International Politics	3
LAH 4135	Spanish Conquest of the Americas	3
LAH 4131	'Atlantic Indians': How Indigenous and African Peoples Shaped Europe & the Americas	3
LAH 4451	Greater Mexico: Central America from	3
1 411 4700	Conquest to the 20th Century	0
LAH 4728	Gender and Sexuality in Latin America from Colonization to Today	3
LIT 2000	Introduction to Literature	3
LIT 2030	Introduction to Poetry	3
LIT 4036	Topics in Poetry and Poetics	3
LIT 4385	Feminist Theory	3
MAN 4102	Management of Diversity	3
MAR 4156	Seminar in International Marketing	3
MMC 3743	Communicating Fear: Horror Films and Popular Culture	3
MMC 3745	Communicating Fear Abroad: International Horror Films & Popular Culture	3
MMC 4601	Minorities and the Mass Media	3
MUH 2930	The Music Experience: Special Topics	3
MUL 2010	Music Appreciation	3
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NUR 4615	Patient Centered Population Health	3
NUR 4636	Population-based Public Health Nursing	3
PHI 3790	African Philosophy	3
PUR 3404	International Public Relations	3
PSY 3860	Positive Psychology	3
SOP 3730	Psychology, Culture, and Society	3
SOW 4233	Human Diversity and Social Justice	3
SPN 3400	Advanced Stylistics	3
SPN 4520	Latin American Culture and Civilization	3
SYO 4421	Sociology of Health, Illness and Health Care	3
SYO 4530	Inequality in America	3

# **Civic Literacy Requirement**

The 2017 Florida Legislature amended Section 1007.25, Florida Statutes, to require students *initially entering* a State University System (SUS) and/or Florida College System (FCS) institution in 2018-2019 and thereafter to demonstrate competency in civic literacy. The 2021 Legislature further amended Florida Statutes, requiring students to complete both a civic literacy course and an exam. As a result, there are three cohorts of students currently matriculating at Florida public institutions subject to varying requirements. As demonstrated in the table below, the exact civic literacy requirements are based on the academic term in which a student first enrolled in a Florida public institution.

Students Included in Cohort	Civic Literacy Competency Requirement
Cohort 1: Students first entering the SUS or FCS prior to fall 2018	None
Cohort 2: Students first entering the SUS or FCS in fall 2018 – summer A 2021	Complete a course <b>or</b> exam (course options AMH 2020, POS 2041)
Cohort 3: Students first entering the SUS or FCS in summer B 2021 (on or after July 1, 2021) and thereafter	Complete both a course <b>and</b> exam (course options AMH 2020, POS 2041)

Additionally, the 2021 Legislature made two additional exceptions: approving the use of accelerated mechanisms for meeting the course competency requirement and exempting high school students who pass the Florida Civic Literacy Exam in high school from the postsecondary exam requirement. These two changes are in effect for Cohort 3.

There are multiple ways to satisfy this requirement. Students should work with their academic advisor to determine which option is best for their degree requirements/degree plan.

Additional information can be found on our <u>Civic Literacy</u> website, SUS regulation <u>BOG 8.006</u> and Florida Statute <u>s.1007.25(4,a-b)</u>.

#### **Mathematics Pathway**

Students are advised to complete the following courses to fulfill the mathematics pathway that aligns with the mathematics skills needed for success in their program and their career goals. Students should refer to their academic advisor for questions about the math pathway for their program. For information about this requirement, refer to the catalog page for <a href="Mathematics Pathways">Mathematics Pathways</a>. These courses may also fulfill requirements for General Education and Common Prerequisites.

Algebra through Calculus

MAC 1105	College Algebra	3
or MAC 11050	CCollege Algebra with Lab	
MAC 2233	Calculus with Business Applications	3
or STA 2023	Elements of Statistics	
Students will be placed on a starting point based on their		

Students will be placed on a starting point based on their mathematics placement.

#### **Common Prerequisites**

State-mandated common prerequisites must be completed prior to graduation, but are not required for admission to the program. See the <u>Common Prerequisite Manual</u> for course substitutions from Florida colleges and universities.

ACG 2071	Principles of Managerial Accounting	3
CGS 2570	Personal Computer Applications	3
ECO 2013	Principles of Economics Macro *	3
ECO 2023	Principles of Economics Micro	3
MAC 2233	Calculus with Business Applications *	3
STA 2023	Elements of Statistics *	3
Total Hours		21

Indicates common prerequisites which can be used to satisfy General Education requirements.

#### **Lower Division Electives**

Students must complete sufficient 1000/2000 level electives to complete at least 60 semester hours in the lower division.

Current UWF students may use elective courses at any level (1000-4000) to meet this elective requirement.

Total Hours 3-12

3-12

#### **Upper Division**

# Lewis Bear Jr. College of Business BSBA Core

All students pursuing a BSBA major in the Lewis Bear Jr. College of Business must complete each of the following BSBA core courses with a grade of "C" (2.0) or better.

Total Hours	·	30
MAR 3023	Marketing Fundamentals	3
MAN 4720	Strategic Management	3
MAN 3504	Operations Management	3
MAN 3025	Management Fundamentals	3
ISM 3116	Introduction to Business Analytics	3
ISM 3011	e-Business Systems Fundamentals	3
GEB 4361	International Business	3
GEB 3213	Business Communication	3
FIN 3403	Managerial Finance	3
BUL 3130	Legal and Ethical Environment of Business	3

## Lewis Bear Jr. College of Business Undergraduate Transfer Credit Policy

The Lewis Bear Jr. College of Business at the University of West Florida is accredited by AACSB International, the highest level of

accreditation available to a college or school of business. As such, the College believes that it is in the student's best interest to take all junior/senior level BSBA Core, Major, and Major-related courses at UWF. These courses are typically taught by academically or professionally qualified faculty members as defined in the College's policy on faculty qualifications.

Undergraduate transfer credit for degree programs in the Lewis Bear Jr. College of Business is awarded consistent with specifications in the UWF Catalog and the requirements of Florida's Common Numbering System.

Normally, the Lewis Bear Jr. College of Business will not accept transfer credits as equivalent to UWF 3000/4000 level business-related courses from institutions not accredited by AACSB International.

Students should seek guidance from their Lewis Bear Jr. College of Business academic advisors on these matters.

#### Accounting Specialization

Total Hours	·	30
BUL 4244	Commercial Law	
TAX 4012	Corporate Income Tax	
ACG 4941	Accounting Internship	
ACG 4682	Forensic Accounting	
ACG 4180	Financial Statement Analysis	
3000/4000 level	advisor-approved elective +	3
or TAX 4012	Corporate Income Tax	
ACG 4501	Governmental and Non-Profit Accounting +	3
TAX 4001	Taxation of Individuals +	3
ACG 4651	Auditing <sup>+</sup>	3
ACG 4201	Advanced Financial Accounting +	3
ACG 4151	ACG 4151 Accounting Theory <sup>+</sup>	
ACG 3401	Accounting Information Systems +	
ACG 3343	Cost Accounting +	
ACG 3111	Intermediate Financial Accounting II +	
ACG 3101	Intermediate Financial Accounting I +	

<sup>+</sup> Courses included in the major GPA

# Accelerated Bachelor of Science in Business Administration (B.S.B.A.) Accounting/Master's of Accountancy (M.Acc.)

This ABM program allows highly qualified undergraduate students majoring in accounting to take up to nine semester hours of graduate courses that will 'double count' for their undergraduate and graduate degree requirements at UWF. (University policy allows up to 12 semester hours of course credit to be applied to both degrees.)

Students in this program must earn at least a 'B' in any graduate course taken in the ABM program in order to be granted credit toward the master's degree.

# Minimum Requirements For Admission and Continuation:

- Must have earned at least 75 semester hours of undergraduate credits prior to applying for the program.
- Transfer students must have completed a minimum of 24 credit hours and at least two semesters at UWF.
- Must have an overall undergraduate GPA of at least 3.25.
- Must have an undergraduate accounting GPA of at least 3.50.
- Must have completed at least four upper-level classes in the accounting core, including ACG 3101 and ACG 3111, prior to applying for the ABM program.
- Must have earned a minimum grade of 'B' in all upper-level accounting courses taken prior to admission into the ABM program.
- The minimum cumulative GPA for continuation in the program shall be no less than 3.25; students whose cumulative GPA falls below 3.25 will become ineligible to continue participating in the program and will be automatically terminated from the program.

#### Limitations

- The '1+2' scholarship will not apply to the courses taken in the ABM program; the student must be formally admitted to the MAcc program for 1+2 eligibility purposes.
- Undergraduate students are not allowed to take 6000-level courses while in the ABM program; instead, they must be graduate students admitted to the MAcc.
- Students will still need to ensure that they take at least 15 hours of 6000-level courses in the MAcc program.

#### **General Education**

In addition to the General Education requirements listed on this page, students must satisfy all additional University requirements, including the <u>College-Level Communication and Computation</u>, <u>Multicultural</u>, and <u>Foreign Language</u> requirements. With appropriate planning and coordination with an academic advisor, students may satisfy some of the general University requirements through the General Education curriculum. For a complete listing of general degree requirements, refer to the <u>State University Requirements</u> section of this catalog.

# **General Education Curriculum:**

#### Communication

ENC 1101	English Composition I (Core)	3
ENC 1102	English Composition II (Breadth)	3

#### **Humanities**

Choose one course from Group A (Core) and one additional course from either Group A or Group B (Breadth)

course from either Group A or Group B (Breadth)		
Group A (Core)		
ARH 1000	Art Appreciation	
LIT 2000	Introduction to Literature	
MUL 2010	Music Appreciation	
PHI 2010	Introduction to Philosophy	
THE 2000	Theatre Appreciation	
Group B (Breadth)		
AML 2010	American Literature I	
AML 2020	American Literature II	

ARH 2050	Western Survey I: Prehistory to the Medieval Period
ARH 2051	Western Survey II: Renaissance to Contemporary
ART 1015C	Exploring Artistic Vision
ART 2821	The Self, Creativity, Your Career and Visual Culture
CRW 2001	Introduction to Creative Writing
ENL 2010	History of English Literature I
ENL 2020	History of English Literature II
IDH 1040	Honors Core: Humanities
LIT 2030	Introduction to Poetry
MUH 2930	The Music Experience: Special Topics
PHI 2103	Critical Thinking
PHI 2603	Ethics in Contemporary Society
REL 1300	World Religions
SPC 2608	Public Speaking
THE 2300	Survey of Dramatic Literature

#### **Mathematics**

Choose one course from Group A (Core) and one Additional course from either Group A or Group B (Breadth)

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Group A (Core)	
MAC 1105	College Algebra
MAC 1105C	College Algebra with Lab
MAC 2311	Analytic Geometry and Calculus I
MGF 1130	Mathematical Thinking
STA 2023	Elements of Statistics
Group B (Bread	th)
MAC 1114	Trigonometry
MAC 1140	Precalculus Algebra
MAC 1147	Precalculus with Trigonometry
MAC 2233	Calculus with Business Applications
MAC 2312	Analytic Geometry and Calculus II
MGF 1131	Mathematics in Context
STA 2360	Introduction to Data Science

#### Natural Sciences

Choose one course from Group A (Core) and one additional course from either Group A or Group B (Breadth)		
Group A (Core)		
AST 1002	Descriptive Astronomy	
BSC 1005	General Biology for Non-Majors *	
BSC 1085	Anatomy and Physiology I *	
BSC 2010	Biology I	
CHM 1020	Concepts in Chemistry *	
CHM 2045	General Chemistry I *	
ESC 2000	Introduction to Earth Science *	
EVR 2001	Introduction to Environmental Science	
GLY 2010	Physical Geology	
PHY 1020	Conceptual Physics	
PHY 2048	Calculus-Based Physics I *, **	
PHY 2048C	Calculus-Based Physics I Studio ***	
PHY 2053	Algebra-Based Physics I *, **	

Group B (Breadth)		
ANT 2511	Biological Anthropology *	
AST 2037	Life in the Universe	
BOT 2010	General Botany	
BSC 1050	Fundamentals of Ecology	
BSC 1086	Anatomy and Physiology II *	
BSC 2011	Biology II	
BSC 2311	Introduction to Oceanography and Marine Biology *	
CGS 2020	Introduction to Machine Learning	
CHM 2046	General Chemistry II *	
CIS 2530	Introduction to Cybersecurity	
IDH 1043	Honors Core: Natural Sciences	
MCB 1000	Fundamentals of Microbiology *	
PHC 2082	Informatics and Your Health	
PHY 2049	Calculus-Based Physics II *, **	
PHY 2054	Algebra-Based Physics II *, **	

- \* May be taken with or without lab.
- \*\* Algebra-Based Physics is usually recommended for non-science majors, while Calculus-Based Physics is recommended for science majors.
- \*\*\*Although students receive 5 semester hours credit for PHY 2048C, an additional 3 semester science course will be needed to meet General Education requirements.

#### **Social Sciences**

Choose one course from Group A (Core) and one additional course from either Group A or Group B (Breadth)		
Group A (Core)		
AMH 2010	United States to 1877	
AMH 2020	United States Since 1877	
ANT 2000	Introduction to Anthropology	
ECO 2013	Principles of Economics Macro	
POS 2041	American Politics	
PSY 2012	General Psychology	
Group B (Breadt	h)	
ANT 2100	Introduction to Archaeology	
ANT 2400	Current Cultural Issues	
CCJ 2002	Survey of Crime and Justice	
COM 2023	Death and Communication	
CPO 2002	Comparative Politics	
DEP 2004	Human Development Across the Lifespan	
EUH 1000	Western Perspectives I	
EUH 1001	Western Perspectives II	
FIN 2104	Personal Financial Planning	
GEA 2000	Nations and Regions of the World	
GEB 1011	Introduction to Business	
HIS 2050	Explore History: Special Topics	
IDH 1041	Honors Core: Social Sciences	
INR 2002	International Politics	
MMC 2000	Principles of Mass Communication	
PLA 2013	Survey of American Law	

SOW 2192	Understanding Relationships in the 21st Century
SPM 2010	Sport in Global Society
SYG 2000	Introduction to Sociology
SYG 2010	Current Social Problems

#### **General Education Electives**

Choose an additional course from two of the five areas of Communication, Mathematics, Social Sciences, Humanities, and Natural Sciences.

# Multicultural Requirement

#### **Multicultural Courses**

An important component of a liberal education is the study of cultures other than one's own. As such, multiculturalism encompasses the appreciation of the values, expressions, and modes of organization of diverse cultural communities. To further such study, the University of West Florida requires all students pursuing a bachelor's degree to complete at least one course that explores one or more of the dimensions of another culture (language, religion, socio-economic structures, etc.). Students are exempt from this requirement if they have completed an A.A. degree, the general education program at a Florida public institution, or a baccalaureate degree.

The requirement is satisfied by the successful completion of a multicultural course designated on the following list. Several of the selections are General Education courses, and students may enroll in these to meet both the General Education and the multicultural requirements.

\*\*Passed by UWF Faculty Senate on 11/08/2002

This list is continually updated and students are encouraged to check with their advisors for alternative options.

AML 2010	American Literature I	3
AML 2020	American Literature II	3
AML 3604	African American Literature	3
AML 3624	Black Women Writers	3
AML 4015	Topics in Nineteenth-Century American Literature	3
AML 4640	Topics in Native American Literature	3
ANT 1001	Anthropology as a Profession	1
ANT 2000	Introduction to Anthropology	3
ANT 2301	Human Sexuality and Culture	3
ANT 3212	Peoples and Cultures of the World	3
ANT 3312	North American Indians	3
ANT 3363	Japanese Culture	3
ANT 4006	Anthropology of Human Rights	3
ANT 4025	Ritual Use of Human Remains	3
ANT 4403	Environmental Anthropology	3
ANT 4516	Modern Human Physical Variation	3
ARH 1000	Art Appreciation	3
ARH 2050	Western Survey I: Prehistory to the Medieval Period	3
ARH 3201	Art and Culture in The Global Middle Ages	3
ARH 2051	Western Survey II: Renaissance to Contemporary	3
ARH 3590	Non-Western Art	3

ARH 3607	Native American Art	3
ARH 4412	The Age of Revolution to Romanticism in	3
ARH 4450	Europe: 1750-1850 Modern Art: 1850-1980	3
ARH 4470		3
	Contemporary Art	
ARH 4563 CCJ 3678	Art of Japan	3
	Race, Gender, Ethnicity, and Crime	3
COM 3014	Gender Communication	3
COM 3461	Intercultural Communication	3
COM 4242	Communication and Christianity	3
CPO 2002	Comparative Politics	3
CRW 2001	Introduction to Creative Writing	3
EDF 2085	Teaching Diverse Populations	3
ENG 4013	Introduction to Literary Theory	3
ENL 2020	History of English Literature II	3
EUH 1000	Western Perspectives I	3
EUH 1001	Western Perspectives II	3
EUH 3334	Emperors, Sultans, Dictators, and Democrats: The Balkans	3
EUH 3411	Rome and the Mediterranean World	3
EUH 3576	Soviet Union since 1917	3
FOL 3501	Global Cinema	3
GEA 2000	Nations and Regions of the World	3
GEB 4361	International Business	3
GEO 3421	Cultural Geography	3
GEO 3471	Geography of World Affairs	3
HSC 2622	Introduction to Global Health Sciences	3
HIS 2050	Explore History: Special Topics	3
HIS 4262	Rise and Fall of the Portuguese Empire	3
IDH 1040	Honors Core: Humanities	3
IDH 1041	Honors Core: Social Sciences	3
INR 2002	International Politics	3
LAH 4135	Spanish Conquest of the Americas	3
LAH 4131	'Atlantic Indians': How Indigenous and African Peoples Shaped Europe & the Americas	3
LAH 4451	Greater Mexico: Central America from	3
1 411 4700	Conquest to the 20th Century	0
LAH 4728	Gender and Sexuality in Latin America from Colonization to Today	3
LIT 2000	Introduction to Literature	3
LIT 2030	Introduction to Poetry	3
LIT 4036	Topics in Poetry and Poetics	3
LIT 4385	Feminist Theory	3
MAN 4102	Management of Diversity	3
MAR 4156	Seminar in International Marketing	3
MMC 3743	Communicating Fear: Horror Films and Popular Culture	3
MMC 3745	Communicating Fear Abroad: International Horror Films & Popular Culture	3
MMC 4601	Minorities and the Mass Media	3
MUH 2930	The Music Experience: Special Topics	3
MUL 2010	Music Appreciation	3
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NUR 4615	Patient Centered Population Health	3
NUR 4636	Population-based Public Health Nursing	3
PHI 3790	African Philosophy	3
PUR 3404	International Public Relations	3
PSY 3860	Positive Psychology	3
SOP 3730	Psychology, Culture, and Society	3
SOW 4233	Human Diversity and Social Justice	3
SPN 3400	Advanced Stylistics	3
SPN 4520	Latin American Culture and Civilization	3
SYO 4421	Sociology of Health, Illness and Health Care	3
SYO 4530	Inequality in America	3

# **Civic Literacy Requirement**

The 2017 Florida Legislature amended Section 1007.25, Florida Statutes, to require students *initially entering* a State University System (SUS) and/or Florida College System (FCS) institution in 2018-2019 and thereafter to demonstrate competency in civic literacy. The 2021 Legislature further amended Florida Statutes, requiring students to complete both a civic literacy course and an exam. As a result, there are three cohorts of students currently matriculating at Florida public institutions subject to varying requirements. As demonstrated in the table below, the exact civic literacy requirements are based on the academic term in which a student first enrolled in a Florida public institution.

Students Included in Cohort	Civic Literacy Competency Requirement
Cohort 1: Students first entering the SUS or FCS prior to fall 2018	None
Cohort 2: Students first entering the SUS or FCS in fall 2018 – summer A 2021	Complete a course <b>or</b> exam (course options AMH 2020, POS 2041)
Cohort 3: Students first entering the SUS or FCS in summer B 2021 (on or after July 1, 2021) and thereafter	Complete both a course <b>and</b> exam (course options AMH 2020, POS 2041)

Additionally, the 2021 Legislature made two additional exceptions: approving the use of accelerated mechanisms for meeting the course competency requirement and exempting high school students who pass the Florida Civic Literacy Exam in high school from the postsecondary exam requirement. These two changes are in effect for Cohort 3.

There are multiple ways to satisfy this requirement. Students should work with their academic advisor to determine which option is best for their degree requirements/degree plan.

Additional information can be found on our <u>Civic Literacy</u> website, SUS regulation <u>BOG 8.006</u> and Florida Statute <u>s.1007.25(4,a-b)</u>.

#### **Mathematics Pathway**

Students are advised to complete the following courses to fulfill the mathematics pathway that aligns with the mathematics skills needed for success in their program and their career goals. Students should refer to their academic advisor for questions about the math pathway for their program. For information about this requirement, refer to the catalog page for <a href="Mathematics Pathways">Mathematics Pathways</a>. These courses may also fulfill requirements for General Education and Common Prerequisites.

Algebra through Calculus

Students will be placed on a starting point based on their mathematics placement

MAC 1105 College Algebra 3
or MAC 1105CCollege Algebra with Lab

STA 2023 Elements of Statistics 3
or MAC 2233 Calculus with Business Applications

#### **Common Prerequisites**

State-mandated common prerequisites must be completed prior to graduation, but are not required for admission to the program. See the <u>Common Prerequisite Manual</u> for course substitutions from Florida colleges and universities.

<b>Total Hours</b>		21
STA 2023	Elements of Statistics *	3
MAC 2233	Calculus with Business Applications *	3
ECO 2023	Principles of Economics Micro	3
ECO 2013	Principles of Economics Macro *	3
CGS 2570	Personal Computer Applications	3
ACG 2071	Principles of Managerial Accounting	3
ACG 2021	Principles of Financial Accounting	3

Indicates common prerequisites which can be used to satisfy General Education requirements.

#### **Lower Division Electives**

Students must complete sufficient 1000/2000 level electives 3-12 to complete at least 60 semester hours in the lower division.

Current UWF students may use elective courses at any level (1000-4000) to meet this elective requirement.

Total Hours 3-12

#### **Upper Division**

# Lewis Bear Jr. College of Business BSBA Core

All students pursuing a BSBA major in the Lewis Bear Jr. College of Business must complete each of the following BSBA core courses with a grade of "C" (2.0) or better.

<b>Total Hours</b>		30
MAR 3023	Marketing Fundamentals	3
MAN 4720	Strategic Management	3
MAN 3504	Operations Management	3
MAN 3025	Management Fundamentals	3
ISM 3116	Introduction to Business Analytics	3
ISM 3011	e-Business Systems Fundamentals	3
GEB 4361	International Business	3
GEB 3213	Business Communication	3
FIN 3403	Managerial Finance	3
BUL 3130	Legal and Ethical Environment of Business	3

## Lewis Bear Jr. College of Business Undergraduate Transfer Credit Policy

The Lewis Bear Jr. College of Business at the University of West Florida is accredited by AACSB International, the highest level of accreditation available to a college or school of business. As such, the College believes that it is in the student's best interest to take all junior/senior level BSBA Core, Major, and Major-related courses at UWF. These courses are typically taught by academically or professionally qualified faculty members as defined in the College's policy on faculty qualifications.

Undergraduate transfer credit for degree programs in the Lewis Bear Jr. College of Business is awarded consistent with specifications in the UWF Catalog and the requirements of Florida's Common Numbering System.

Normally, the Lewis Bear Jr. College of Business will not accept transfer credits as equivalent to UWF 3000/4000 level business-related courses from institutions not accredited by AACSB International.

Students should seek guidance from their Lewis Bear Jr. College of Business academic advisors on these matters.

## Accounting Specialization

ACG 3101	Intermediate Financial Accounting I	3
ACG 3111	Intermediate Financial Accounting II +	3
ACG 3343	Cost Accounting +	3
ACG 3401	Accounting Information Systems +	3
ACG 4151	Accounting Theory <sup>+</sup>	3
ACG 4201	Advanced Financial Accounting +	3
ACG 4651	Auditing <sup>†</sup>	3
TAX 4001	Taxation of Individuals <sup>+</sup>	3
ACG 4501	Governmental and Non-Profit Accounting +	3
or TAX 4012	Corporate Income Tax	
3000/4000 level advisor-approved elective +		3
ACG 4682	Forensic Accounting	
ACG 4941	Accounting Internship	
TAX 4012	Corporate Income Tax	
BUL 4244	Commercial Law	
Total Hours		30

<sup>+</sup> Courses included in the major GPA.

#### **Graduate Level Courses**

Students in the accelerated bachelor's to master's program may choose up to three of the following graduate courses that will double-count toward their undergraduate degree.

С	Choose up to three of the following graduate courses:		
	ACG 5185	Financial Statement Analysis	
	ACG 5205	Advanced Financial Accounting	
	ACG 5658	Governmental and Non-Profit Accounting	
	BUL 5831	Commercial Law	
	TAX 5105	Corporate Income Tax	
	TAX 5317	Taxation of Flow-Through Entities	

Total Hours 3-9

# **Accounting Minor**

The Minor in Accounting exposes students to all functional areas of accounting and is primarily designed for LBJCOB students in majors other than Accounting. A grade of "C" or higher is required for all courses in the minor.

ACG 3101	Intermediate Financial Accounting I	3
ACG 3111	Intermediate Financial Accounting II	3
ACG 3343	Cost Accounting	3
ACG 3401	Accounting Information Systems	3
ACG 4651	Auditing	3
TAX 4001	Taxation of Individuals	3
Students who ha	ve not completed the LBJCOB core will need	0-21
to complete the f	ollowing prerequisite courses:	
ACG 2021	Principles of Financial Accounting	
ACG 2071	Principles of Managerial Accounting	
CGS 2570	Personal Computer Applications	
ECO 3003	Principles of Economic Theory and Public Policy	
FIN 3403	Managerial Finance	
MAC 1105	College Algebra	
STA 2023	Elements of Statistics	
Total Hours 18-3		

# **Essentials of Accounting Certificate**

The Essentials of Accounting certificate program is designed to provide students with introductory-level knowledge in both accounting and business law. The certificate program is 12 semester hours in length.

#### **Required Courses:**

<b>Total Hours</b>		12
TAX 4001	Taxation of Individuals	3
BUL 3130	Legal and Ethical Environment of Business	3
ACG 2071	Principles of Managerial Accounting	3
ACG 2021	Principles of Financial Accounting	3

#### **Additional Requirements:**

- At least 9 semester hours of the certificate program must be completed at the University of West Florida.
- Students must maintain a minimum cumulative GPA of 3.0 at all times while enrolled in the certificate program.