

## How to Calculate Your Accounting GPA

### What courses count/don't count in your accounting GPA

- Your accounting GPA is based on the grades earned in junior and senior level accounting courses. The following courses **ARE NOT** included in the Accounting GPA calculation:
  - Acct 2301 – Principles of Accounting 1
  - Acct 2302 – Principles of Accounting 2
  - Acct 3314 – Management Accounting
  - Acct 3319 – Software Applications in Accounting
  - Acct 3329 – Ethics for Accountants
  - Acct 4396 – Internship

### General information about calculating any GPA

- A GPA is the ratio of “quality points” to semester hours -
  - $GPA = \text{total quality points} / \text{total semester hours}$
- Quality points
  - As are worth 4 points per semester hour
  - Bs are worth 3 points per semester hour
  - Cs are worth 2 points per semester hour
  - Ds are worth 1 point per semester hour
  - Fs are worth 0 points per semester hour
- Example: You earned a B in a class with 4 semester hours of credit. The quality points you earned for that class would be 12 (3 quality points per semester hour x 4 semester hours)

### Calculating your Accounting GPA

Suppose you've taken the following major courses:

Acct 3319 – B	Acct 3322 – C
Acct 3320 - C	Acct 3323 – A
Acct 3321 – B	Acct 3327 – D
Acct 3322 - F	Acct 3329 – B

Figure out the quality points and semester hours (remember, Acct 3319 & 3329 are not part of the Accounting GPA):

Class	Grade	Quality Points per semester hr	Semester Hours	Quality Points (Quality points per shr x shrs)
Acct 3320	C	2	3	6 (2 points per hour x 3 hours)
Acct 3321	B	3	3	9
Acct 3322	F	0	3	0
Acct 3322	C	2	3	6
Acct 3323	A	4	3	12
Acct 3327	D	1	3	3
<b>Total</b>			<b>18 shrs</b>	<b>36 quality points</b>

Your Accounting GPA is 2.0 (36 quality points/18 semester hours)

## I hear that.....

- *Accounting majors have to earn at least a "C" in every accounting class taken.*
  - No. Accounting majors have to earn C's in Acct 2301, 2302, and 3321. Your Accounting GPA, your Business GPA, and your overall GPA must each be a 2.0. So, if you get a "D" in Tax, and a "B" in International, the average is 2.0, and you're okay.

Please be aware, though, that if you plan to come back and take graduate classes, "D"s don't fulfill the graduate course prerequisites. For example, if you earned a "D" in Tax, you'll have to retake Tax and get at least a "C" before you can take any graduate tax class.
- *If I do badly in one of my business or major classes, I can retake the class and replace the lousy grade.*
  - No. Grade replacement is limited to freshman level courses, and then only the first "do-over" counts. NONE of the College of Business Administration classes are freshman level classes.
- *I can take Mgmt 4300 (Strategic Management) even if any of my GPAs are below a 2.0.*
  - No. Accounting majors must have a 2.0 in their Accounting, Business, and overall GPAs BEFORE they will be permitted to register for Mgmt 4300. Other Business majors must have 2.0s in their Business and overall GPAs.

For Graduate students, the threshold is 3.0 before you can register for Mgmt 5325 or 5335.