

School of Accounting

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Clark Wheatley, *Associate Professor and Sun-Trust*
Bank Professor; Faculty Director, Professional MBA and
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John Wrieden, *Distinguished Senior Lecturer*

Participating Adjunct Faculty

Teresita Brunken
Jimmy Carmenate
John Cox
Desiree Elias
Victor Lorenzo

Purpose

Our mission as a School of Accounting in an internationally-focused public research university is to:

- Foster an environment of intellectual curiosity, diversity of thought, and integrity;
- Provide a diverse student body with excellence in accounting education in order to succeed as business professionals and leaders as well as valued members of society;
- Prepare students for advancement in the accounting profession through specialized masters programs that strengthen professional competencies;
- Serve the academic community through scholarly research, colloquia, and the training of future accounting educators;

- Promote opportunities for professional development, lifelong learning and networking for our alumni and accounting professionals in the local, national and global community.

Master's Degree Programs

The School of Accounting offers three graduate degree programs: Master of Accounting (MACC), Master of Science in Taxation (MST), and Executive Master of Science in Taxation (EMST). The programs are designed for students who have completed an undergraduate degree in accounting, or the equivalent, from a regionally accredited college or university. The Director of the School of Accounting will determine the equivalency of students' undergraduate degrees.

Students whose undergraduate degrees are in majors other than accounting will be required to make up for any business and/or accounting deficiencies. The Director of the School must approve programs of study for students seeking to correct such deficiencies.

All students taking graduate accounting and tax courses must be fully admitted to one of the graduate accounting programs or have written permission from the Director of the School. Registration for all such course work must be made through the appropriate College advisor.

Admission Requirements

To be eligible for admission to a Master's degree in the School of Accounting in the Chapman Graduate School, students must:

1. Hold a Bachelor's degree from an accredited college or university;
2. Show high promise of success in graduate studies as determined by the faculty based upon a minimum score of 500 on the Graduate Management Admission Test (GMAT) score or 1000 (combination of verbal and quantitative) on the Graduate Record Exam (GRE). The GMAT requirement will be waived if the student has a
 - a. graduate degree;
 - b. passed four parts of CPA exam or;
 - c. obtained from an AACSB accredited university a GPA of at least 3.25 in their upper-level undergraduate coursework AND a 3.0 GPA in classes equivalent to Intermediate Financial Accounting I (ACG 4101), Financial Accounting II (ACG 4111), Management Accounting (ACG 4341), and Income Tax Accounting (TAX 4001);
3. Have a minimum upper division grade point average (GPA) of 3.0;
4. Graduate student applicants whose studies were completed outside of the US must demonstrate proficiency of the English language by presenting a minimum score of 80 on the iBT TOEFL (equivalent to 550 on the paper-based version) or 6.5 overall on the International English Language Testing System (IETLS);
5. Be in good standing with all previously-attended colleges and universities.

Admissions at the graduate level are competitive and meeting minimum requirements does not guarantee admission.

Special Program Requirements

To be considered for admission into the MACC, MST, or EMST programs, an applicant with a non-accounting business degree may be required to complete up to 8 accounting pre-core courses (24 credit hours), to be selected from the following three credit-hour courses:

ACG 4101	Financial Accounting I
ACG 4111	Financial Accounting II
ACG 4201	Financial Accounting III
ACG 4651	Auditing
ACG 4401	Accounting Information Systems
ACG 4341	Management Accounting and Control
BUL 4320	Business Law I
BUL 4321	Business Law II
TAX 4001	Income Tax Accounting
TAX 4011	Taxation of Corporations and Partnerships

An applicant with a non-business degree may be required to complete, in addition to the pre-core courses listed above, the core courses for the Evening MBA program or equivalent undergraduate courses.

Florida Certified Public Accountant Requirements

Completing a Bachelor of Business Administration with a concentration in Accounting does not alone meet the Florida State Board of Accountancy educational requirements for CPA licensure. These requirements include earning 30 credit hours beyond an undergraduate degree with a total of 36 semester hours of accounting and 39 hours of general business including six hours of business law. One year of work experience in an accounting-related field is also required for licensure.

The MACC, MST, and EMST programs satisfy the 30 semester hours beyond a Bachelor's degree required for CPA licensure.

Master of Accounting (MACC)

The Master of Accounting degree program prepares students for a career in accounting.

Depending on a student's interests, he or she will prepare for a variety of careers:

Careers

Financial Accounting/Auditing Systems	Independent accountant in public accounting Accounting systems, consultant, auditor, corporate officer, or public accountant
Internal Auditing	Internal auditor, industry or government
Corporate Management Accounting	Internal accountant or corporate officer

Degree Requirements

Students pursuing a MACC with any of the concentrations listed above must complete the following requirements:

Accounting Core

ACG 6176	Evaluation of Financial Reports, Business Analysis and Valuation
ACG 6437	Advanced Accounting Information Systems

Unless approved in advance by the Director of the School, these required courses cannot be transferred.

Electives

Electives (eight courses) must be selected from the following two groups of courses:

- No more than two courses from this list:

TAX 6065	Tax Research Practice and Procedure
TAX 6105	Taxation of Corporations I
TAX 6205	Partnership Taxation
- Additional 6000-level courses, approved by the Director, School of Accounting, with a minimum of four courses (12 credit hours) in a single concentration selected from a) financial accounting/auditing; b) systems; c) internal auditing; or d) corporate/management accounting

Master of Accounting (MACC), value-added track

The Master of Accounting (MACC), value-added track, is a 10-course 30 credit program tailored to address the needs of working professionals who wish to obtain the degree in an accelerated time span. The program is a tuition-plus-fee offering that can be completed in 10 months.

Core Courses

ACG 6176	Evaluation of Financial Reports, Business Analysis and Valuation
ACG 6657	Environment of Accounting and Auditing
TAX 6026	Value-Added Tax Strategies for Business Decisions

Electives

Electives seven 6000-level courses must be selected from the following list of courses. Each candidate must receive prior approval of the Faculty Director of the program and the Director of the School of Accounting for his or her course selections.

ACG 6135	Seminar in Financial Accounting Theory I
ACG 6225	Value Added Accounting Practices in Strategic Business Decisions
ACG 6257	Global Accounting, Auditing and Financial Strategy
ACG 6295	Financial Accounting IV
ACG 6346	Seminar in Management Accounting I
ACG 6406	Accounting Data Warehousing and Analysis
ACG 6437	Advanced Accounting Information Systems
ACG 6466	Accounting Enterprise Resource Planning
ACG 6625	Information Technology Auditing
ACG 6675	Internal Auditing
ACG 6676	Advanced Internal Auditing
ACG 6677	Applied Internal Auditing
ACG 6686	Fraud Examination
ACG 6696	Current Issues in Auditing
ACG 6885	Accounting Research and Reporting
ACG 6935	Special Topics in Accounting
TAX 6065	Tax Research, Practice and Procedures
TAX 6107	Federal Corporate Taxation
TAX 6876	Transactions in Property
TAX 6206	Taxation of Pass-Through Entities
TAX 6305	State and Local Taxation

TAX 6446	Wealth Transfers
TAX 6507	Principles of International Taxation
TAX 6875	Current Developments in Taxation
TAX 6935	Special Topics in Taxation
BUL 6890	Special Topics in Law

With prior approval of the Director of the School of Accounting, one course may be substituted for another 6000 level business course.

Computer Requirements

All MACC students are expected to own a laptop computer with wireless capability. You must have a laptop computer in order to begin your studies. A list of minimum requirements is available at <http://business.fiu.edu> or by contacting the program office at (305) 348-7662.

Graduate Certificate in Accounting (GCA)

Admission Requirements

The Certificate in Accounting is designed to prepare students for advancement in an accounting career.

To be eligible for admission to the Graduate Certificate in Accounting program in the Chapman School, students must:

1. Hold a Bachelor's degree or equivalent from an accredited college or university.
2. Have a minimum upper division grade point average (GPA) of 2.75.
3. Graduate student applicants whose studies were completed outside of the US must demonstrate proficiency in the English language by presenting a minimum score of 80 on the iBT TOEFL (equivalent to 550 on paper-based version) or 6.5 overall of the International English Language Testing System (IELTS).
4. Be in good standing with all previously-attended colleges and universities.

Admissions at the graduate level are competitive and meeting minimum program requirements does not guarantee admission.

A student with a non-accounting degree who is applying for admission will be required to make up for any business and accounting deficiencies. The Director of the School must approve programs of study for students seeking to correct such deficiencies. If students wish to sit for the CPA exam, they will need a total of 36 semester hours of accounting and 39 hours of general business including six hours of business law.

If a student has completed 12 hours in the certificate with a 3.25 or better GPA he/she may be admitted to the MACC degree program without taking the GRE or GMAT examination as long as the undergraduate GPA was at least 2.75. Eligible students would have to apply and be admitted to the MACC before taking any additional courses in order to have the additional courses be counted to both the certificate and the MACC. The decision on the acceptability of the Graduate Certificate credits would be made by the Graduate Program Director.

Certificate Core Courses

ACG 6176	Evaluation of Financial Reports, Business Analysis and Valuation
ACG 6657	Environment of Accounting and Auditing

TAX 6026	Value-Added Tax Strategies for Business Decisions
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Electives

Electives three 6000-level courses must be selected with prior approval of the Faculty Director of the program and the Director of the School of Accounting.

These courses are currently part of the MACC degree and students eligible to shift to the Masters program would do so with no loss of credits. Because of the manner in which the MACC is scheduled, potentially eligible students would have to apply for the MACC after the first two courses, with the decision to admit or not coming after grades are turned in for the second pair of courses. For additional information about the program, contact the program manager at (305) 348-7662.

Graduate Certificate in Foundations of Accounting and Auditing (CFAA)

The Certificate in Foundations of Accounting and Auditing (CFAA) is designed for professionals who hold a non-accounting business degree who would like to enter the accounting field. The CFAA Program provides the prerequisite accounting credits to enter the MACC, MST, or EMST programs.

Admissions Requirements

Students will be admitted to the CFAA program in the Fall and Spring semesters.

To be eligible for admission to the CFAA program in the Chapman School, students must:

1. Hold a Bachelor's degree or equivalent from an accredited college or university.
2. Have a minimum upper division grade point average (GPA) of 2.75 in their undergraduate coursework.
3. Graduate student applicants whose studies were completed outside of the US must demonstrate proficiency in the English language by presenting a minimum score of 80 on the iBT TOEFL (equivalent to 550 on paper-based version) or 6.5 overall of the International English Language Testing System (IELTS).
4. Be in good standing with all previously-attended colleges and universities.

Admissions at the graduate level are competitive and meeting minimum program requirements does not guarantee admission.

After a student has completed the first 14 credit-hours in the CFAA program, he/she may express an interest to apply for the MACC or EMST. In the case, the student may transfer directly into the Masters program if he/she earns a GPA of 3.25 or higher in the first 14 credits in the CFAA provided he/she has completed the entire 21-credit hours in the CFAA program, submitted a graduate application and all required materials. If the student is not accepted in either program after applying for full admission, he/she will be awarded a certificate in Foundations of Accounting and Auditing upon completion of 21-credit hours, as long as he/she satisfies all Graduate School requirements for graduation.

Courses

The CFAA is a lock-step program consisting of 21 credit hours for completion as follows:

Semester I

ACG 6105 Accelerated Financial Accounting I 4
Any one of the 3-credit classes below, depending of staff availability

Semester II

ACG 6115 Accelerated Financial Accounting II 4
Any one of the 3-credit classes below, depending of staff availability

Semester III

ACG 6655 Auditing and Accounting Information Systems 4
Any one of the 3-credit classes below, depending of staff availability

3-Credit Classes

TAX 6005	Income Tax	3
ACG 6345	Management Accounting and Control	3
BUL 6830	Survey of Business Law	3

With prior approval of the Director of the School, another 6000-level course may be substituted for one of the above 3-credit courses.

Master of Science in Taxation (MST)

The Master of Science in Taxation program prepares students for entry and advancement in the specialized area of taxation. The program satisfies the 30 semester hours beyond a Bachelor's degree required for the CPA examination.

The Director of the School of Accounting must approve students' programs of study.

Degree Requirements

Tax Core 12 hours
Electives 18 hours

Tax Core

TAX 6065	Tax Research Practice and Procedure
TAX 6105	Taxation of Corporations I
TAX 6405	Estate and Gift Taxation
TAX 6875	Current Developments in Taxation

Electives

Six additional 6000-level courses approved by the Director, School of Accounting, three of which must be tax courses (excluding TAX 6005, and TAX 6935).

Executive Master of Science in Taxation (EMST)

The Executive Master of Science in Taxation (EMST) degree program is a special thirty (30) credit, twelve (12) month program tailored to the needs of working professionals desiring a graduate degree in an accelerated time span. Embedded in the schedule is a break for the month of March to accommodate the busy tax season. The program, which is a tuition-plus-fee offering, is also designed to satisfy the additional thirty semester hours beyond the Bachelor's degree for the CPA licensure.

Six Required Three (3) Credit Courses:

TAX 6065	Tax Research, Practice & Procedures
TAX 6876	Transactions in Property
TAX 6107	Federal Corporate Taxation
TAX 6026	Value-Added Tax Strategies for Business Decisions
TAX 6206	Taxation for Pass-Through Entities
TAX 6446	Wealth Transfers

Three Required Three (3) Credit Courses:

Select any three of the following courses, subject to availability.

TAX 6115	Taxation of Corporations II
TAX 6305	State & Local Taxation
TAX 6507	Principles of International Taxation
TAX 6515	International Taxation II
TAX 6805	Tax Policy
TAX 6835	Taxation of Deferred Compensation
TAX 6875	Current Developments in Taxation
TAX 6877	Seminar in Taxation
TAX 6905	Independent Study in Taxation
TAX 6935	Special Topics in Taxation

Three additional credit hours of ACG or TAX at the 6000 level

With prior approval of the Faculty Director of the program and the Director of the School of Accounting, one course may be substituted with another 6000-level course.

For additional information about this program, contact the program manager, at (305) 348-7662.

Computer Requirements

All EMST students are expected to own a laptop computer with wireless capability. You must have a laptop computer in order to begin your studies. A list of minimum requirements is available at <http://business.fiu.edu> or by contacting the program office at (305) 348-7662.

Graduate Certificate in Taxation (GCT)**Admission Requirements**

Students will be admitted to the Graduate Certificate program only in the Fall and Spring.

To be eligible for admission to the Graduate Certificate in Taxation program in the Chapman School, students must:

1. Hold a Bachelor's degree or equivalent from an accredited college or university.
2. Have a minimum upper division grade point average (GPA) of 2.75
3. Graduate student applicants whose studies were completed outside of the US must demonstrate proficiency in the English language by presenting a minimum score of 80 on the iBT TOEFL (equivalent to 550 on paper-based version) or 6.5 overall of the International English Language Testing System (IELTS).
4. Be in good standing with all previously-attended colleges and universities.

Admissions at the graduate level are competitive and meeting minimum program requirements does not guarantee admission.

If the undergraduate major is not accounting and the student wishes to pursue Florida CPA designation, the

student would have to first complete the Graduate Certificate in the Foundations of Accounting and Auditing or the equivalent. If the undergraduate major is not business, the students would have to complete the common body prerequisites for general business as well.

If the student with an undergraduate business degree does not plan to take the CPA examination, he/she would have to take ACG 4101 Financial Accounting I and TAX 4001 Income Tax Accounting prior to starting the Certificate classes. If the student with the non business undergraduate degree does not plan to take the CPA examination she/he would have to complete the courses in the Business minor.

If a student has completed TAX 6065, two other 6000-level TAX courses and at least a one-credit hour ACG or TAX 6935 special topics course offered in the semester in which the student began the certificate program with a 3.25 or better GPA, he/she may be admitted to the EMST degree program without taking the GRE or GMAT examination as long as the undergraduate GPA was at least 2.75. Eligible students must apply and be admitted to the EMST before taking additional courses in order to have the additional courses be counted to both the certificate and the EMST. The decision on the acceptability of the Graduate Certificate credits will be made by the Graduate Program Director.

Required Three Courses: (9 credits)

TAX 6065 Tax Research, Practice and Procedures 3

and, TWO courses (three credits each) from the following three credit courses, subject to availability:

TAX 6026 Value-Added Tax Strategies for Business Decisions
 TAX 6206 Taxation of Pass-Through Entities
 TAX 6305 State and Local Taxation
 TAX 6446 Wealth Transfers
 TAX 6507 Principles of International Taxation
 TAX 6876 Transactions in Property

Plus, TWO courses (three credits each) from the following three credit courses, subject to availability:

TAX 6026 Value-Added Tax Strategies for Business Decisions
 TAX 6206 Taxation of Pass-Through Entities
 TAX 6305 State and Local Taxation
 TAX 6446 Wealth Transfers
 TAX 6507 Principles of International Taxation
 TAX 6515 International Taxation II
 TAX 6805 Tax Policy
 TAX 6835 Taxation of Deferred Compensation
 TAX 6875 Current Developments in Taxation
 TAX 6877 Seminar in Taxation
 TAX 6905 Independent Study in Taxation
 TAX 6935 Special Topics in Taxation

Plus, three additional credit hours of ACG or TAX at the 6000 level

With prior approval of the Faculty Director of the program and the Director of the School of Accounting, one course may be substituted with another 6000-level TAX or ACG course.

These courses are currently part of the EMST degree and students eligible to shift to the Masters program would do so with no loss of credits. Because of the manner in which the EMST is scheduled, potentially eligible students would have to apply for the EMST after the first three

courses, with the decision to admit or not coming after grades are turned in for the fourth course.

For additional information about the program, contact the program manager at (305) 348-7662.

Accounting Concentration in the Ph.D. Program

The School of Accounting offers an Accounting concentration in the doctoral program in Business Administration.

The first two years of the PhD program are typically spent in coursework distributed as follows:

18-24 credit hours in doctoral level Accounting seminars and courses.

12-18 credit hours in Research Method and/or Statistics courses.

Students will take 18-24 credit hours of doctoral level Accounting courses from among the following:

ACG 7157 Seminar: Theory and Contemporary Research in Financial Accounting
 ACG 7177 Seminar: Accounting Information and Security Prices
 ACG 7436 Seminar: Information Value and Agency Research Accounting.
 ACG 7695 Seminar: Contemporary Research in Management Accounting and Auditing
 ACG 7836 Seminar: Behavioral Research in Accounting-Individual Behavior
 ACG 7837 Seminar: Behavioral Research in Accounting-Human Groups and Systems
 ACG 7886 Seminar: Empirical Research Methodology and Paradigms in Accounting
 ACG 7888 Seminar: The Philosophy of Science, Theory Construction, and Verification in Accounting
 ACG 7889 Seminar: Positive Theory Research in Accounting
 ACG 7896 Accounting Research Methods on Capital Markets
 ACG 7938 Seminar: Special Topics in Accounting Research