

School of Accounting

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Morrison, Brown, Argiz, and Farra LLP Professor
Thomas J. Tarangelo, *Lecturer*
Changjiang (John) Wang, *Assistant Professor*
Clark Wheatley, *Associate Professor and Sun-Trust*
Bank Professor; Faculty Director, Professional MBA and
Corporate Online MBA Program
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.

Bachelor of Accounting (BACC)

The objective of the BACC program is to prepare students for positions in public, private sector, corporate, and governmental accounting. To qualify for positions in public accounting, students must take the CPA examination, which, in Florida, requires an additional 30 credit-hours beyond the BACC degree.

The Bachelor of Accounting program also prepares students to pursue advanced degrees in accounting, business, or law.

Degree Program Requirements (120 credit-hours)

Lower-Division/Business Pre-Core	60 hours
Upper-Division/Business Core	30 hours
Accounting Major	27 hours
Electives	6 hours

Lower Division/Pre-Core

The "General Information" section in this catalog describes the lower division requirements. The Business Pre-Core requirements are listed in the first section of this "College of Business Administration" chapter. Students must complete all lower division and Business Pre-core requirements no later than the first semester of their third year of undergraduate study.

Upper Division/Business Core

The College's Business Core Requirements are listed in the first section of this "College of Business Administration" chapter.

Accounting Major Requirements

ACG 4101	Financial Accounting I
ACG 4111	Financial Accounting II
ACG 4201	Financial Accounting III
ACG 4341	Management Accounting
TAX 4001	Income Tax Accounting
ACG 4651	Auditing
	and

Accounting Electives (6 hours) and upper division electives (6 hours)

All accounting courses must be taken at Florida International University. Courses from other universities are not transferable unless approved in advance by the Director of the School of Accounting.

Academic Standards and Policies

1. Students must earn a minimum grade of 'C' in all 4000 level accounting, business law, and tax courses.
2. Students not achieving a grade of 'C' or better in two enrollments in any course will be dropped automatically from the Accounting program. In extenuating circumstances, students may be able to continue in the program after filing a written appeal to the Continuation and Retention Committee. Appeals should be addressed to the Director, School of Accounting. A student may have no more than three re-enrollments.

3. Students who wish to take more than two accounting and tax courses in one semester must file a formal request to do so with the Continuation and Retention Committee.
4. Prerequisites for all accounting and tax courses are strictly enforced.
5. The course, ACG 4101 Financial Accounting, requires successful completion of an entrance exam as a prerequisite: Students may take the entrance exam no more than three times. If a student fails to pass the exam after three attempts, they will be required to seek another major outside the School of Accounting.
6. Students taking accounting and tax courses are expected to seek counsel from Accounting advisors before registering.
7. Students who work more than 20 hours per week are urged to discuss the composition of their schedule and number of courses they should take with an Accounting advisor before registering.