

School of Accounting

Ruth Ann McEwen, *Professor and Director*
Elio Alfonso, *Assistant Professor*
David Barman, *Clinical Professor*
Abhijit Barua, *Associate Professor and Morrison Brown, Argiz, and Farra LLP Professor*
Teresita Brunken, *Clinical Professor*
Jimmy Carmenate, *Clinical Professor*
Lucia Chang, *Professor Emeritus*
Mort Dittenhoffer, *Professor Emeritus*
Wendy Gelman, *Senior Instructor*
C. Delano Gray, *Instructor*
Elizabeth Guterrez, *Assistant Professor*
Kenneth Henry, *Clinical Assistant Professor*
Xiaochuan (Kelly) Huang, *Visiting Professor*
Jung Hoon Kim, *Assistant Professor*
Brent Lao, *Assistant Professor*
Stephen W. Lin, *Professor and Ryder Eminent Scholar*
Adam Maiga, *Assistant Professor*
Gregory McPhee, *Assistant Professor*
Jonathan Milian, *Assistant Professor*
Kenneth S. Most, *Professor Emeritus*
Frederick Perry, *Clinical Professor*
Felix Pomeranz, *Professor Emeritus*
Kannan Raghunandan, *Professor and Ryder Eminent Scholar Chair in Business Leadership*
Dasaratha V. Rama, *Professor and Knight Ridder Center Research Fellow*
Brett Rixom, *Assistant Professor*
Leonardo Rodriguez, *Professor Emeritus*
Andrew Sbaraglia, *Assistant Professor*
Antoinette Smith, *Assistant Professor*
Krishnamurthy Surysekar, *Associate Professor*
Thomas J. Tarangelo, *Lecturer*
Maria Vulcheva, *Assistant Professor*
Changjiang (John) Wang, *Assistant Professor*
Kim Westermann, *Assistant Professor*
Clark Wheatley, *Associate Professor*

Participating Adjunct Faculty

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 Graduate Record Exam (GRE). Applicants submitting GRE scores will be considered on an individual basis. The GMAT requirement will be waived if the student has a
 - a. graduate degree from an AACSB accredited university;
 - b. passed all parts of the CPA exam or;
 - c. obtained an undergraduate accounting degree from FIU with 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 (IELTS);
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

Accounting undergraduate equivalents

Alternately, students may complete accelerated prerequisites, which offer graduate level coursework equivalent to the undergraduate courses listed above. In order to be considered for the accelerated prerequisites, an applicant must be admitted to the MACC/EMST. Required courses include:

ACG 6105	Accelerated Financial Accounting I	4
ACG 6115	Accelerated Financial Accounting II	4
ACG 6345	Management Accounting and Control	3
ACG 6655	Auditing and Accounting Systems	4
TAX 6005	Income Tax	3
BUL 6830	Survey of Business Law	3

An applicant with a non-business degree will be required to complete, in addition to the courses listed above, the core courses for the 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	Internal accountant or corporate officer

Accounting

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:

1. 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

2. 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
----------	--

And one of the following:

ACG 6657	Environment of Accounting and Auditing or
TAX 6877	Seminar In Taxation

Electives

Eight 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 6026	Value-Added Tax Strategies for Business Decisions
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) 348-3501.

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. 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 examination.

Five required three (3) credit hour courses:

TAX 6065	Tax Research, Practice & Procedures
TAX 6105	Taxation of Corporations I
TAX 6115	Taxation of Corporations II
TAX 6205	Partnership Taxation
TAX 6876	Transactions in Property

An additional fifteen (15) credit hours consisting of the following:

A. Four of the following three (3) credit hour courses, subject to availability.

TAX 6026	Value-Added Tax Strategies for Business Decisions
TAX 6305	State & 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

B. An additional three 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) 348-3501.

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) 348-3501.

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