

## 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 Guiterrez**, *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.

## 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 credits)

Lower-Division/Business Pre-Core	60 credits
Upper-Division/Business Core	27 credits
Upper-Division Business Electives	12 credits
Accounting Core	15 credits
Accounting Electives	6 credits

### Lower Division/Business Pre-Core (60 credits)

The "General Information" section in this catalog describes the lower and business pre-core division requirements.

### Admissions Requirements

Students must pass an entrance examination before being admitted to the School of Accounting. Students may take the entrance examination no more than three times.

### Upper Division/Business Core (27 credits)

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

### Upper Division Business Electives (12 credits)

Accounting majors may take any 3000 level or higher course offered by the COB to satisfy their Upper Division Business Elective requirement. A list of approved courses outside COB is available from COB Advising.

### Accounting Core Requirements (15 credits)

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

### Accounting Electives (6 credits) may include

TAX 4011	Taxation of Corporations and Partnerships
ACG 4501	Governmental and Institutional Accounting

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.

## Minor in Accounting

The minor in accounting offers non-accounting business majors additional coursework in financial accounting, managerial accounting, taxation, and internal auditing. With the increasingly interdisciplinary model used by business, completion of the minor broadens career opportunities and increases the student's marketability. The minor meets the interests of those students who understand the related importance of accounting in other career tracks such as finance, marketing, real estate,

international management, operations, entrepreneurship and general management. The minor does not meet the curricular requirements to sit for the examination to become a Certificate in Public Accounting (CPA).

### Required Coursework

The minor in accounting is open for application to all non-accounting business students who have upper-division standing (successful completion of 60 credits) and have completed ACG 2021 and ACG 3301 with grades no lower than "B" (3.0).

### Required Courses (4 courses, 12 credit-hours)

ACG 3081	Applied Accounting Principles	3
ACG 3343	Cost Accounting I	3
ACG 4672	Internal Auditing	3
TAX 4001	Income Tax Accounting	3

### Additional Requirements

- All of the minor course work must be completed at FIU.
- A minimum grade of "C" is required for each course in the minor.
- A minor in accounting must be earned concurrently with a bachelor's degree in Business (BBA).
- Accounting minor courses cannot be used to fill any other business major or college requirements except as business electives.

### Academic Standards and Policies

- Students may not take accounting and/or tax courses and are not considered admitted into the School of Accounting until they have successfully completed the entrance exam.
  - In order to register for the entrance exam, students must have an overall GPA of 2.50.
  - Students may take the entrance exam no more than three times.
  - Students who fail to pass the exam after three attempts will be required to seek another major outside the School of Accounting.
  - A passing entry exam score is valid for one year.
  - Students who cannot pass ACG 4101 with a 'C' or better within one year must retake the exam.
- To enroll in ACG 4101, students must meet the requirements of the COB and must have earned an overall GPA of 2.50.
- Students must earn a grade of 'C' or higher in all accounting major courses, including accounting, business law, and tax courses.
- No student may register for upper-level accounting or tax courses after receiving five (5) grades of "C-", "D+", "D", "D-", "DR", or "F" in upper-level accounting major courses including accounting, business law, and tax courses.
- Students who do not maintain an overall GPA of 2.5 will be removed from the Accounting program.
- Students not achieving a grade of 'C' or higher in two enrollments in any course will be dropped automatically from the Accounting program. Drops after the add/drop period which result in a DR grade are considered an attempt in the course and count as an unsuccessful enrollment.

- Once students have been removed from the Accounting program, they will not be readmitted to the School of Accounting.
- 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 School of Accounting.
- Prerequisites for all accounting and tax courses are strictly enforced. Students who have not met the prerequisites for a course may be administratively withdrawn from the course at any time during the semester that such deficiency is determined to exist.
- Students taking accounting and tax courses are expected to seek counsel from an academic advisor before registering.
- 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 academic advisor before registering.
- FIU email is the primary mechanism for corresponding with students outside of the classroom.
- School of Accounting policy does not permit overrides into closed classes. Accounting and tax professors are not authorized to assist students with registration issues.