

## School of Accounting

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**Erica Harris**, *Assistant Professor*  
**Kenneth Henry**, *Clinical Associate Professor*  
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**Stephen W. Lin**, *Professor and Ryder Eminent Scholar*  
**Ruth Ann McEwen**, *Professor*  
**Jonathan Milian**, *Associate Professor*  
**Kenneth S. Most**, *Professor Emeritus*  
**Sue Ganske**, *Clinical Professor*  
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### 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 a Master of Accounting (MACC) with tracks in Assurance, Forensic Accounting, and Taxation. The program is 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 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 the graduate accounting program 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 Business 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) or the equivalent on the 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, or;
  - b. passed all parts of the CPA exam or;
  - c. obtained an undergraduate accounting degree from FIU or an AACSB accredited school or university with an upper division GPA of at least 3.25 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 English language proficiency 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 graduate program, an applicant with a non-accounting degree may be required to complete business prerequisites and up to 8 undergraduate accounting courses (24 credit hours), from the following three credit-hour courses:

ACG 4101	Financial Accounting I
ACG 4111	Financial Accounting II

ACG 4651	Auditing
ACG 4401	Accounting Information Systems
ACG 4341	Management Accounting and Control
BUL 4320	Business Law I
TAX 4001	Income Tax Accounting
TAX 4011	Taxation of Corporations and Partnerships

Alternately, students may complete accelerated prerequisites, that offer graduate level coursework equivalent to the undergraduate courses listed above.

### 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 three hours of business law. One year of work experience in an accounting-related field is also required for licensure.

FIU's graduate accounting program satisfies 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

#### Core Courses

**All tracks in the MACC are comprised of 15 credits of core courses and 15 credits of specialty courses.**

#### MACC Core Courses:

ACG 6176	Evaluation of Financial Reports, Business Analysis and Valuation
ACG 6225	Value Added Accounting Practices in Strategic Business Decisions
ACG 6257	Global Accounting, Auditing and Financial Strategy
ACG 6385	Managerial Control and Controllershship
ACG 6455	AIS Systems Control (Analytics)

The Director of the School of Accounting determines the schedule and may substitute up to two of these 6000 level courses with other 6000 level accounting courses.

### Master of Accounting – Analytics

The Analytics track of the Masters of Accounting (MACC-Analytics) requires students to complete a minimum of 12 credits of statistics and Analytics as part of the 30-credit Masters of Accounting program (MACC). The track provides our students a clear designation of their concentration in the field.

#### Core MACC Courses:

ACG 6225	Value Added Accounting Practices in Strategic Business Decisions
ACG 6176	Evaluation of Financial Reports, Business Analysis and Valuation
ACG 6257	Global Accounting, Auditing and Financial Strategy
ACG 6385	Managerial Control and Controllershship
ACG 6455	Accounting Information Systems Technology, Control and Audit I

The Analytics track consists of one ACG capstone course (3 credits), and an additional 12 credits from among a group of additional courses:

ACG 6456	Accounting Information Systems Technology, Control and Audit II (capstone)
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Four from the following designated by the School of Accounting:

QMB 6357	Business Analysis for Decision Making
ACG 6845	Accounting and Quantitative Methods
ACG 6625	Information Technology Auditing
ACG 6692	Business Analytics for Forensic Accounting
ACG 6838	Fraud Investigation
ISM 6136	Business Analytics Applications
ISM 6404	Business Data Visualization and Reporting

With prior approval of the Director of the School of Accounting, two courses may be substituted for other 6000 level business courses. The Director of the School of Accounting determines the schedule and may substitute up to two of these 6000 level courses with other 6000 level accounting courses.

### MACC – Assurance Track

The Assurance Track of the Masters of Accounting (MACC-Assurance) requires students to complete a minimum of 15 elective credits in the field of assurance within the 30-credit Masters of Accounting program (MACC). The Assurance Track provides students a clear designation of their concentration in the field.

#### Electives

These courses are from the following:

ACG 6135	Seminar in Financial Accounting Theory I
ACG 6295	Financial Accounting IV
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 6657	Environment of Accounting and 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

The Director of the School of Accounting determines the schedule and may substitute up to two of these 6000 level courses with other 6000 level accounting courses.

## Master of Accounting – Forensic Accounting Track

The Forensic Accounting Track of the Masters of Accounting (MACC-Forensic Accounting) requires students to complete a minimum of 15 elective credits in the field of forensic accounting within the 30-credit Masters of Accounting program (MACC). The track provides our students a clear designation of their concentration field, which is particularly attractive in a metropolitan area where identity theft, money laundering, estate settlements, healthcare fraud, and valuation disputes are prolific.

### Electives

These courses are from the following:

ACG 6685	Introduction to Forensic Accounting
ACG 6675	Internal Auditing
ACG 6687	Financial Investigation
ACG 6838	Fraud Investigation
ACG 6686	Fraud Examination
ACG 6692	Business Analytics for Forensic Accountants
ACG 6XXX	Business Valuation for Forensic Accountants
ACG 6XXX	Advanced Accounting Applications in Business Valuation
ACG 6XXX	Valuation Advanced Theory Concepts and Methodologies
ACG 6XXX	Advanced Digital Forensic in Forensic Accounting
ACG 6XXX	Graduate Auditing
ACG 6XXX	Forensic Accounting and the Legal Environment
ACG 6XXX	Graduate Topics in Auditing
ACG 6XXX	Advanced Accounting and Fraud Examination Concepts for Healthcare
ACG 6867	Seminar in Medicare Regulation
ACG 6XXX	Advanced Healthcare Industry Overview for Forensic Accounting

The Director of the School of Accounting determines the schedule and may substitute up to two of these 6000 level courses with other 6000 level accounting courses.

## Master of Accounting – Taxation Track

The Taxation Track of the Master of Accounting (MACC-Tax) requires students to complete a minimum of 15 elective credits in the field of taxation within the 30-credit Master of Accounting program (MACC). The Taxation Track provides students a clear designation of their concentration in the taxation field.

### Required Courses

#### Electives

These courses are from the following:

TAX 6026	Value-Added Tax Strategies for
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TAX 6065	Business Decisions
TAX 6105	Tax Research, Practice and Procedure
TAX 6107	Taxation of Corporations I
TAX 6115	Federal Corporate Taxation
TAX 6205	Taxation of Corporations II
TAX 6206	Partnership Taxation
TAX 6305	Taxation of Pass-Through Entities
TAX 6405	State and Local Taxation
TAX 6415	Estate and Gift Taxation
TAX 6445	Fiduciary Accounting and Taxation
TAX 6446	Estate Planning
TAX 6505	Wealth Transfers
TAX 6507	International Taxation I
TAX 6515	Principles of International Taxation
TAX 6805	International Taxation II
TAX 6835	Tax Policy
TAX 6875	Taxation of Deferred Compensation
TAX 6876	Current Developments in Taxation
TAX 6877	Transactions in Property
TAX 6905	Seminar in Taxation
TAX 6935	Independent Study in Taxation
	Special Topics in Taxation

The Director of the School of Accounting determines the schedule and may substitute up to two of these 6000 level courses with other 6000 level accounting courses.

### 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.

## Master of Accounting/Master of Business Administration Joint Degree Program

The School of Accounting and the IMBA program in the Alvah H. Chapman Jr. Graduate School of Business at Florida International University offer a joint degree program culminating in both a Master of Accounting (MACC) and a Master of Business Administration. Under the joint degree program, a student can obtain both degrees in significantly less time than it would take to obtain both degrees if pursued consecutively. The joint degree program will use existing faculty, courses, and resources. Important criteria relating to the joint degree program are as follows:

1. Candidates to the joint degree program must meet the entrance requirements established by each individual program. Candidates must indicate on the application their intention to pursue the joint degree option.
2. Applications for a joint degree will not be accepted from candidates who have already completed either degree.
3. Domestic undergraduate non-accounting degree holders; and international degree holders, regardless of major, will take the following courses, for a saving of 15 credits:
  - 34 credits at the 6000-level from the IMBA
  - 15 credits at the 5000-level from the MACC
  - 30 credits at the 6000-level from the MACC
4. Domestic undergraduate accounting degree holders from AACSB accredited universities, may petition to

waive the 5000-level MACC courses, for a saving of an additional 15 credits.

5. All courses transferred between degrees must be completed with a grade point average of 3.0 or higher. Directors of the MACC and MBA degree programs may adjust these exact course requirements as a result of future changes to the MACC or MBA curriculums.
6. Joint degree candidates will not receive either degree until all requirements for both programs have been satisfied. Students deciding against completing a second degree must satisfy all first degree program requirements as if the student had never been a joint degree candidate.

With prior approval of the Director of the School of Accounting, two courses may be substituted for other 6000 level business courses.

### **Master of Accounting/Master of Science in Information Systems Joint Degree Program**

The School of Accounting and the MSIS program in the Alvah H. Chapman Jr. Graduate School of Business at Florida International University are proposing a joint degree program culminating in both a Master in Accounting (MACC) and a Master of Information Systems (MSIS). Under the joint degree program, a student can obtain both degrees in significantly less time than it would take to obtain both degrees if pursued consecutively. The joint degree program will use existing faculty, courses, and resources. Important criteria relating to the joint degree program are as follows:

1. Candidates to the joint degree program must meet the entrance requirements established by each individual program. Candidates must indicate on their initial application their intention to pursue the joint degree option.
2. Applications for a joint degree will not be accepted from candidates who have already completed either degree.
3. Domestic undergraduate non-accounting degree holders; and international degree holders, regardless of major, will take the following courses, for a saving of 15 credits:
  - 24 credits at the 6000-level from the MSIS
  - 15 credits at the 5000-level from the MACC
  - 30 credits at the 6000-level from the MACC
4. Domestic undergraduate accounting degree holders from AACSB accredited universities may petition to waive the 5000-level MACC courses, saving an additional 15 credits.
5. All courses transferred between degrees must be completed with a grade point average of 3.0 or higher. Directors of the MACC and MSIS degree programs may adjust these exact course requirements as a result of future changes to the MACC or MSIS programs.
6. Joint degree candidates will not receive either degree until all requirements for both programs have been satisfied. Students deciding against completing a second degree must satisfy all first-degree program

requirements as if the student had never been a joint degree candidate.

### **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