

School of Accounting

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Kenneth S. Most, *Professor Emeritus*

Sue Ganske, *Clinical Professor*

Frederick Perry, *Clinical Professor*

Felix Pomeranz, *Professor Emeritus*

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Master of Accounting Program

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Miriam Weismann, *Clinical Professor*

Clark Wheatley, *Professor and Morris, Brown, Argiz, and Farra Professor in Accounting*

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
Electives	12 credits
Accounting Core	21 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 two 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. Students pursuing the BAcc will complete (a) ACG 4401, Accounting Information Systems in lieu of ISM 3011 and (b) BUL 4320, Business Law, in lieu of BUL 4310.

Electives (12 credits)

Accounting majors may take any coursework to satisfy their Elective requirement.

Accounting Core Requirements (21 credits)

ACG 4101	Financial Accounting I
ACG 4111	Financial Accounting II
ACG 4341	Management Accounting
ACG 4651	Auditing
BUL 4321	Business Law II
TAX 4001	Income Tax Accounting
TAX 4011	Taxation of Corporations and Partnerships

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 may enroll in any upper division, 4000-level accounting (ACG), business law (BUL) and/or tax (TAX) major courses until they have successfully completed the School of Accounting entrance exam.
 - a. In order to register for the entrance exam, students must have an overall GPA of 3.00.
 - b. Students may take the entrance exam no more than two times.
 - c. Second attempts may only occur with the next regularly scheduled offering of the exam. Students failing to attempt the exam a second time with the next regularly scheduled offering,

- forfeit their right to a second attempt at the entrance exam.
- d. Students who fail to pass the exam after two attempts must complete a Change of Program Plan form to pursue an alternate degree program.
 - e. Continuing FIU students, including lower-division transfer students, should complete their initial attempt at the exam (a) prior to earning 60 credit hours, or (b) in the first term immediately following the term they earned 60 credit hours.
 - f. AA Transfer students with Common Prerequisite (Pre-core) Coursework complete, must complete their initial attempt at the exam (a) prior to starting classes at FIU, or (b) during the first term of classes at FIU.
 - g. No student may register to take the entrance exam for the first time if the student has earned and/or actively enrolled in 75 or more credit hours, as reflected on their FIU transcript.
2. To enroll in ACG 4101, students must meet the requirements of the COB and must have earned an overall GPA of 3.0.
 3. Students must earn a grade of 'C' or higher in all accounting major courses, including accounting, business law, and tax courses.
 4. 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.
 5. Students who do not maintain an overall GPA of 2.5 will be removed from the Accounting program.
 6. 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.
 7. Once students have been removed from the Accounting program, they will not be readmitted to the School of Accounting.
 8. 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.
 9. 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.
 10. Students taking accounting and tax courses are expected to seek counsel from an academic advisor before registering.
 11. 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.
 12. FIU email is the primary mechanism for corresponding with students outside of the classroom.
 13. School of Accounting policy does not permit overrides into closed classes. Accounting and tax professors are not authorized to assist students with registration issues.