

## School of Accounting

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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 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 career. Potential careers include, accounting systems, consultant, auditor, corporate officer, or public accountant; corporate management accounting; financial accounting and auditing systems; independent accountant in public accounting; internal auditing; internal auditor, industry or government; and internal accountant or corporate officer.

The School of Accounting offers a Master of Accounting (MACC) with tracks in Analytics, Assurance, Forensic Accounting, and Taxation. The program is designed for students who have completed an undergraduate degree in accounting, or the equivalent, from an 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
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

Consistent with the current Florida CPA credentialing educational requirements, admission to the graduate accounting program requires an applicant with a nonaccounting degree to complete business prerequisite courses and up to eight undergraduate upper-division accounting courses (24 credit hours) from among the following: three credit hours of auditing, three credit hours of cost accounting, six credit hours of financial accounting, three credit hours of accounting information systems, six credit hours of taxation, three credit hours of business law, and three additional credit hours of accounting/business law/taxation coursework

Alternately, students may complete accelerated graduate-level prerequisite coursework equivalent to the undergraduate courses noted.

### 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 for a total of 150 credit hours, 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.

### Core Courses

**All tracks in the MACC are comprised of 18 credits of core courses and 12 credits of specialized track courses.**

#### MACC Core Courses:

ACG 6176	Evaluation of Financial Reports, Business Analysis and Valuation
ACG 6225	Advanced Accounting
ACG 6257	Global Accounting, Auditing and Financial Strategy
ACG 6385	Managerial Control and Controllershship
ACG 6455	AIS Systems Control (Analytics)
ACG 6505	Governmental and Non-profit Accounting

#### Elective Courses

Elective courses for all tracks are selected from the following listing:

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 6685	Introduction to Forensic Accounting
ACG 6686	Fraud Examination

ACG 6687	Financial Investigation
ACG 6692	Business Analytics for Forensic Accounting
ACG 6696	Current Issues in Auditing
ACG 6838	Fraud Investigation
ACG 6867	Seminar in Medicare Regulation
ACG 6885	Accounting Research and Reporting
ACG 6935	Special Topics in Accounting
ACG 6845	Accounting and Quantitative Methods
ISM 6136	Business Analytics Applications
ISM 6404	Business Data Visualization and Reporting
QMB 6357	Business Analysis for Decision Making
TAX 6026	Value-Added Tax Strategies for Business Decisions
TAX 6065	Tax Research, Practice and Procedure
TAX 6105	Taxation of Corporations I
TAX 6107	Federal Corporate Taxation
TAX 6115	Taxation of Corporations II
TAX 6205	Partnership Taxation
TAX 6206	Taxation of Pass-Through Entities
TAX 6305	State and Local Taxation
TAX 6405	Estate and Gift Taxation
TAX 6415	Fiduciary Accounting and Taxation
TAX 6445	Estate Planning
TAX 6446	Wealth Transfers
TAX 6505	International Taxation I
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 6876	Transactions in Property
TAX 6877	Seminar in Taxation
TAX 6905	Independent Study in Taxation
TAX 6935	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.

### Analytics Track

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.

The Analytics track also requires students complete one additional required ACG course (3 credits),  
ACG 6456 Accounting Information Systems Technology, Control and Audit II (capstone)

In addition to 9 credits from among the group of elective courses.

The Faculty Director of the Master of Accounting program and Director of the School of Accounting determines the schedule and track specific elective courses for each cohort.

### Assurance Track

The Assurance Track of the Masters of Accounting (MACC-Assurance) requires students to complete a minimum of 12 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.

The Faculty Director of the Master of Accounting program and Director of the School of Accounting determines the schedule and track specific elective courses for each cohort.

### Forensic Accounting Track

The Forensic Accounting Track of the Masters of Accounting (MACC-Forensic Accounting) requires students to complete a minimum of 12 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.

The Faculty Director of the Master of Accounting program and Director of the School of Accounting determines the schedule and track specific elective courses for each cohort

### Taxation Track

The Taxation Track of the Master of Accounting (MACC-Tax) requires students to complete a minimum of 12 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.

The Faculty Director of the Master of Accounting program and Director of the School of Accounting determines the schedule and track specific elective courses for each cohort.

### 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.

## Combined Bachelor of Accounting/Master of Accounting (BAcc/MAcc)

The Combined Bachelor of Accounting/Master of Accounting (BAcc/MAcc) degree pathway is designed for outstanding undergraduate students interested in continuing studies beyond their baccalaureate degree. The pathway provides a strong base of knowledge and skills in accounting, and at the same time accelerates completion of the Master of Accounting degree. Students may take advantage of the overlap of courses in the Bachelor of Accounting and Master of Accounting programs to receive their Master of Accounting degree in a shorter period than might otherwise be possible.

A student admitted to the combined degree pathway will be considered to have undergraduate status until conferral of their Bachelor of Accounting degree. Upon conferral of their undergraduate degree, the student will be granted graduate status.

### Admission Requirements

1. Students must be enrolled in the Bachelor of Accounting (BAcc) degree program.
2. Students must have completed at least 75, but no more than 90, credits of coursework.
3. Students must have completed ACG 4101 or equivalents with a B+ or better.
4. Students must have an overall (transfer and FIU) GPA of 3.34 or higher.
5. Students must have two letters of recommendation, with at least one from a faculty member of the FIU School of Accounting.

### General Requirements

1. Students must maintain a GPA of 3.0 or greater to remain in the pathway.
2. Bachelor of Accounting (BAcc) degree must be awarded before the Master of Accounting degree.
3. No grade below "C" will be accepted in any course taken to satisfy graduate program requirements.
4. Grade requirements for the Master of Accounting (MAcc) apply to courses counted toward the MAcc degree.
5. Up to 4 courses (12 credits) may be used in satisfying both the Bachelor of Accounting and Master of Accounting degree requirements.
6. Students must fulfill the degree requirements of both the Bachelor of Accounting and Master of Accounting programs, with all overlapping courses approved by both graduate program director and undergraduate advisors before students enroll in such courses.

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

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 pathway culminating in both a Master of Accounting (MACC) and a Master of Business Administration. Under the joint degree pathway, a student can obtain both degrees in significantly less time than it would take to obtain both degrees if pursued consecutively. The joint degree pathway will use existing faculty, courses, and resources. Important criteria relating to the joint degree pathway are as follows:

1. Candidates to the joint degree pathway 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 pathway 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 pathway 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 Pathway

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 pathway, a student can obtain both degrees in significantly less time than it would take to obtain both degrees if pursued consecutively. The joint degree pathway will use existing faculty, courses, and resources. Important criteria relating to the joint degree pathway are as follows:

1. Candidates to the joint degree pathway 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 pathway 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 Ph.D. program is a 75-credit hour program.

The first two years of the PhD program are typically spent in coursework and the last two years are spent working on the dissertation.

Students will also take courses with other departments (e.g. Finance, Economics, and Statistics) offering courses relevant to individual doctoral student's research needs.

#### Sample Course Study

##### Year I

##### Fall

ACG 7886	Seminar: Empirical Research Methodology and Paradigms in Accounting	3
FIN 7845	Statistical Methods in Finance I	3
ECO 7405	Mathematical Methods in Economic Analysis I	3
ACG 7906	Independent Study in Accounting	1

##### Spring

ACG 7888	Seminar: The Philosophy of Science, Theory Construction, and Verification in Accounting	3
ACG 7157	Seminar: Theory and Contemporary Research in Financial Accounting	3

#### ***\*Please refer to research course tools listed below***

ECO 6XXX*	Research Tools	3
	<b>OR</b>	
ECO 7XXX*	Research Tools	3
	<b>OR</b>	
STA 6XXX*	Research Tools	3
	<b>OR</b>	
STA 7XXX*	Research Tools	3
ACG 7906	Independent Study in Accounting	1

##### Summer

ACG 7906	Independent Study in Accounting	6
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##### Year II

##### Fall

ACG 7938	Seminar: Special Topics in Accounting Research	3
ACG 7896	Accounting Research Methods on Capital Markets	3

#### ***\*Please refer to research course tools listed below***

ECO 6XXX*	Research Tools	3
	<b>OR</b>	
ECO 7XXX*	Research Tools	3
	<b>OR</b>	
STA 6XXX*	Research Tools	3
	<b>OR</b>	
STA 7XXX*	Research Tools	3
ACG 7906	Independent Study in Accounting	1

##### Spring

ACG 7177	Seminar: Accounting Information and Security Prices	3
ACG 7906	Independent Study in Accounting	3-6
	<b>OR</b>	

#### ***\*Please refer to research course tools listed below***

ECO 6XXX*	Research Tools <b>OR</b>	3
ECO 7XXX*	Research Tools <b>OR</b>	3
STA 6XXX*	Research Tools <b>OR</b>	3
STA 7XXX*	Research Tools	3
ACG 7906	Independent Study in Accounting	1
<b>Summer</b>		
ACG 7906	Independent Study in Accounting	6
<b>Year III</b>		
<b>Fall</b>		
ACG 7981	Ph.D Dissertation Prep	9
<b>Spring</b>		
ACG 7980	Ph.D Dissertation	3
<b>Summer</b>		
ACG 7980	Ph.D Dissertation	3
<b>Year IV</b>		
<b>Fall</b>		
ACG 7980	Ph.D Dissertation	3
<b>Spring</b>		
ACG 7980	Ph.D Dissertation	3
<b>Summer</b>		
ACG 7980	Ph.D Dissertation	3

Research tools courses: Specific research tool courses to be taken by Ph.D. students depend on their prior academic background and should be approved by the Accounting Doctoral Director.

#### ECO Courses

ECO 6112	Fundamentals of Microeconomic Theory
ECO 7405	Mathematical Methods in Economic Analysis I
ECO 7424	Econometric Methods I
ECO 7425	Econometric Methods II

#### STA Courses

STA 6166	Statistical Methods in Research I
STA 6167	Statistical Methods in Research II
STA 6244	Data Analysis I
STA 6247	Data Analysis II
STA 6505	Analysis of Categorical Data
STA 6746	Multivariate Statistical Analysis

#### Notes:

1. This Accounting Ph.D. program of study is a sample guideline that can be adjusted depending on the availability of classes and students' needs.
2. Students can take additional seminar courses from other departments with the approval of the Accounting Doctoral Director. For example, the students pursuing financial accounting research may be interested in Investment seminar or Corporate Finance Seminar offered by the Finance Department.
3. All Ph.D. students must register one credit hour for research colloquium in every semester until they have advanced to candidacy.
4. Every Ph.D. student must present at least one summer paper in the SOA research colloquium before their proposal defense.

## Graduate Professional Accountancy Certificate

The Graduate Professional Accountancy Certificate provides students; who have completed a 120-credit hour undergraduate degree in accounting, or the equivalent, from an accredited college or university as well as an additional 12 to 15 credit hours; with advanced skills needed to pursue an accounting career.

Completing this graduate certificate allows students to earn 15 to 18 semester hours beyond an undergraduate degree in accounting, or the equivalent, required for CPA licensure, consistent with the Florida State Board of Accountancy educational requirements. Requirements include earning 30 credit hours beyond a 120-credit hour undergraduate degree for a total of 150 credit hours, 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.

### Admission Requirements

To be eligible for admission to a Graduate Professional Accountancy Certificate from the School of Accounting in the Chapman Graduate School, students must:

1. Hold a Business Bachelor's degree from an accredited college or university in the field of accounting.
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
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.

### Prerequisite:

Baccalaureate degree in accounting.

### Program of Study (15-18):

ACG 6176	Evaluation of Financial Reports, Business Analysis and Valuation	3
ACG 6225	Value Added Accounting Practices in Strategic Business Decisions	3

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ACG 6257	Global Accounting, Auditing and Financial Strategy	3
ACG 6385	Managerial Control and Controllership	3
<b>And one or two of the following:</b>		
ACG 6455	AIS Systems Control (Analytics)	3
ACG 6506	Governmental and Non-profit Accounting	3
TAX 6026	Value-Added Tax Strategies for Business Decisions	3