School of Accounting

Ruth Ann McEwan, Professor and Director  
Abhijit Barua, Assistant Professor  
Lucia Chang, Professor Emeritus  
Yunhao Chen, Assistant Professor  
Lewis F. Davidson, Professor  
Renu Desai, Assistant Professor  
Mort Dittenhoffer, Professor Emeritus  
Wendy Gelman, Lecturer  
C. Delano Gray, Instructor  
Kenneth Henry, Clinical Assistant Professor  
Sharon Lassar, Associate Professor and Faculty Director, EMST and MACC Mexico Programs, and Director, Center for Accounting Auditing and Tax Studies  
Stephen W. Lin, Associate Professor and Knight Ridder Center Research Fellow  
Antoinette Lynch, Assistant Professor  
Adam Maiga, Assistant Professor  
Robert McGee, Associate Professor  
Kenneth S. Most, Professor Emeritus  
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  
Leonardo Rodriguez, Professor Emeritus  
Andrew Sbaraglia, Assistant Professor  
Divesh Sharma, Associate Professor and Knight Ridder Center Research Fellow  
Vineeta Sharma, Lecturer  
Blaise M. Sonnier, Assistant Professor  
Krishnamurthy Surysekar, Associate Professor and Morrison, Brown, Argiz, and Farra LLP Professor  
Thomas J. Tarangelo, Lecturer  
Changjiang (John) Wang, Assistant Professor  
Clark Wheatley, Associate Professor and Sun-Trust Bank Professor, Faculty Director, Professional MBA and Corporate Online MBA Program  
John Wrieden, Distinguished Senior Lecturer  

Participating Adjunct Faculty  
Teresita Brunken  
Jimmy Carmenate  
John Cox  
Desiree Elias  
Victor Lorenzo

Purpose

Our mission as a School of Accounting in an internationally-focused public research university is to:

- 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 credit-hours)

- Lower-Division/Business Pre-Core 60 hours
- Upper-Division/Business Core 30 hours
- Accounting Major 27 hours
- Electives 6 hours

Lower Division/Pre-Core

The “General Information” section in this catalog describes the lower division requirements. The Business Pre-Core requirements are listed in the first section of this “College of Business Administration” chapter. Students must complete all lower division and Business Pre-core requirements no later than the first semester of their third year of undergraduate study.

Upper Division/Business Core

The College’s Business Core Requirements are listed in the first section of this “College of Business Administration” chapter.

Accounting Major Requirements

- ACG 4101 Financial Accounting I
- ACG 4111 Financial Accounting II
- ACG 4201 Financial Accounting III
- ACG 4341 Management Accounting
- TAX 4001 Income Tax Accounting
- ACG 4651 Auditing and

Accounting Electives (6 hours) and upper division electives (6 hours)

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 must earn a minimum grade of 'C' in all 4000 level accounting, business law, and tax courses.
2. Students not achieving a grade of 'C' or better in two enrollments in any course will be dropped automatically from the Accounting program. In extenuating circumstances, students may be able to continue in the program after filing a written appeal to the Continuation and Retention Committee. Appeals should be addressed to the Director, School of Accounting. A student may have no more than three re-enrollments.
3. 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 Continuation and Retention Committee.

4. Prerequisites for all accounting and tax courses are strictly enforced.

5. The course, ACG 4101 Financial Accounting, requires successful completion of an entrance exam as a prerequisite: Students may take the entrance exam no more than three times. If a student fails to pass the exam after three attempts, they will be required to seek another major outside the School of Accounting.

6. Students taking accounting and tax courses are expected to seek counsel from Accounting advisors before registering.

7. 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 Accounting advisor before registering.