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
Xiaoqian (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.

Master's Degree Programs

The School of Accounting offers three graduate degree programs: Master of Accounting (MACC), Master of Science in Taxation (MST), and Executive Master of Science in Taxation (EMST). The programs are 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 any 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 one of the graduate accounting programs 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 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) score or 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. graduate degree from an AACSB accredited university;
   b. passed all parts of the CPA exam or;
   c. obtained an undergraduate accounting degree from FIU with a GPA of at least 3.25 in their upper-level undergraduate coursework 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 proficiency of the English language 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 MACC, MST, or EMST programs, an applicant with a non-accounting
business degree may be required to complete up to 8 accounting pre-core courses (24 credit hours), to be selected from the following three credit-hour courses:

ACG 4101  Financial Accounting I  
ACG 4111  Financial Accounting II  
ACG 4201  Financial Accounting III  
ACG 4651  Auditing  
ACG 4401  Accounting Information Systems  
ACG 4341  Management Accounting and Control  
BUL 4320  Business Law I  
BUL 4321  Business Law II  
TAX 4001  Income Tax Accounting  
TAX 4011  Taxation of Corporations and Partnerships

Accounting undergraduate equivalents

Alternately, students may complete accelerated prerequisites, which offer graduate level coursework equivalent to the undergraduate courses listed above. In order to be considered for the accelerated prerequisites, an applicant must be admitted to the MACC/EMST. Required courses include:

ACG 6105  Accelerated Financial Accounting I  
ACG 6115  Accelerated Financial Accounting II  
ACG 6345  Management Accounting and Control  
ACG 6655  Auditing and Accounting Systems  
TAX 6005  Income Tax  
BUL 6830  Survey of Business Law

An applicant with a non-business degree will be required to complete, in addition to the courses listed above, the core courses for the MBA program or equivalent undergraduate courses.

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

The MACC, MST, and EMST programs satisfy 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
- **Internal Auditing**
  - Internal auditor, industry or government
- **Corporate Management**
  - Internal accountant or corporate officer

**Accounting**

**Degree Requirements**

Students pursuing a MACC with any of the concentrations listed above must complete the following requirements:

**Accounting Core**

- ACG 6176  Evaluation of Financial Reports, Business Analysis and Valuation
- ACG 6437  Advanced Accounting Information Systems

Unless approved in advance by the Director of the School, these required courses cannot be transferred.

**Electives**

Electives (eight courses) must be selected from the following two groups of courses:

1. No more than two courses from this list:
   - TAX 6065  Tax Research Practice and Procedure
   - TAX 6105  Taxation of Corporations I
   - TAX 6205  Partnership Taxation
2. Additional 6000-level courses, approved by the Director, School of Accounting, with a minimum of four courses (12 credit hours) in a single concentration selected from a) financial accounting/auditing; b) systems; c) internal auditing; or d) corporate/management accounting

**Master of Accounting (MACC), value-added track**

The Master of Accounting (MACC), value-added track, is a 10-course 30 credit program tailored to address the needs of working professionals who wish to obtain the degree in an accelerated time span. The program is a tuition-plus-fee offering that can be completed in 10 months.

**Core Courses**

- ACG 6176  Evaluation of Financial Reports, Business Analysis and Valuation

And one of the following:

- ACG 6657  Environment of Accounting and Auditing
- TAX 6877  Seminar In Taxation

**Electives**

Eight 6000-level courses must be selected from the following list of courses. Each candidate must receive prior approval of the Faculty Director of the program and the Director of the School of Accounting for his or her course selections.

- ACG 6135  Seminar in Financial Accounting Theory I
- ACG 6225  Value Added Accounting Practices in Strategic Business Decisions
- ACG 6257  Global Accounting, Auditing and Financial Strategy
- ACG 6295  Financial Accounting IV
- ACG 6346  Seminar in Management Accounting I
- ACG 6406  Accounting Data Warehousing and Analysis
- ACG 6437  Advanced Accounting Information Systems
- ACG 6466  Accounting Enterprise Resource Planning
With prior approval of the Director of the School of Accounting, one course may be substituted for another 6000 level course.

**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](http://business.fiu.edu) or by contacting the program office at (305) 348-3501.

**Executive Master of Science in Taxation (EMST)**

The Executive Master of Science in Taxation (EMST) degree program is a special thirty (30) credit, twelve (12) month program tailored to the needs of working professionals desiring a graduate degree in an accelerated time span. The program, which is a tuition-plus-fee offering, is also designed to satisfy the additional thirty semester hours beyond the Bachelor’s degree for the CPA examination.

**Five required three (3) credit hour courses:**

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
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</thead>
<tbody>
<tr>
<td>TAX 6065</td>
<td>Tax Research, Practice &amp; Procedures</td>
</tr>
<tr>
<td>TAX 6105</td>
<td>Taxation of Corporations I</td>
</tr>
<tr>
<td>TAX 6115</td>
<td>Taxation of Corporations II</td>
</tr>
<tr>
<td>TAX 6205</td>
<td>Partnership Taxation</td>
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<tr>
<td>TAX 6876</td>
<td>Transactions in Property</td>
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</tbody>
</table>

An additional fifteen (15) credit hours consisting of the following:

- Four of the following three (3) credit hour courses, subject to availability.

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
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</thead>
<tbody>
<tr>
<td>TAX 6026</td>
<td>Value-Added Tax Strategies for Business Decisions</td>
</tr>
<tr>
<td>TAX 6305</td>
<td>State &amp; Local Taxation</td>
</tr>
<tr>
<td>TAX 6446</td>
<td>Wealth Transfers</td>
</tr>
<tr>
<td>TAX 6507</td>
<td>Principles of International Taxation</td>
</tr>
<tr>
<td>TAX 6515</td>
<td>International Taxation II</td>
</tr>
<tr>
<td>TAX 6805</td>
<td>Tax Policy</td>
</tr>
<tr>
<td>TAX 6835</td>
<td>Taxation of Deferred Compensation</td>
</tr>
<tr>
<td>TAX 6875</td>
<td>Current Developments in Taxation</td>
</tr>
<tr>
<td>TAX 6877</td>
<td>Seminar in Taxation</td>
</tr>
<tr>
<td>TAX 6905</td>
<td>Independent Study in Taxation</td>
</tr>
<tr>
<td>TAX 6935</td>
<td>Special Topics in Taxation</td>
</tr>
</tbody>
</table>

A. An additional three credit hours of ACG or TAX at the 6000 level

With prior approval of the Faculty Director of the program and the Director of the School of Accounting, one course may be substituted with another 6000-level course.

For additional information about this program, contact the program manager, at (305) 348-3501.

**Computer Requirements**

All EMST 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](http://business.fiu.edu) or by contacting the program office at (305) 348-3501.

**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:

<table>
<thead>
<tr>
<th>Course Code</th>
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</tr>
</thead>
<tbody>
<tr>
<td>ACG 7157</td>
<td>Seminar: Theory and Contemporary Research in Financial Accounting</td>
</tr>
<tr>
<td>ACG 7177</td>
<td>Seminar: Accounting Information and Security Prices</td>
</tr>
<tr>
<td>ACG 7436</td>
<td>Seminar: Information Value and Agency Research Accounting.</td>
</tr>
<tr>
<td>ACG 7695</td>
<td>Seminar: Contemporary Research in Management Accounting and Auditing</td>
</tr>
<tr>
<td>ACG 7836</td>
<td>Seminar: Behavioral Research in Accounting-Individual Behavior</td>
</tr>
<tr>
<td>ACG 7837</td>
<td>Seminar: Behavioral Research in Accounting-Human Groups and Systems</td>
</tr>
<tr>
<td>ACG 7886</td>
<td>Seminar: Empirical Research Methodology and Paradigms in Accounting</td>
</tr>
<tr>
<td>ACG 7888</td>
<td>Seminar: The Philosophy of Science, Theory Construction, and Verification in Accounting</td>
</tr>
<tr>
<td>ACG 7889</td>
<td>Seminar: Positive Theory Research in Accounting</td>
</tr>
<tr>
<td>ACG 7896</td>
<td>Accounting Research Methods on Capital Markets</td>
</tr>
<tr>
<td>ACG 7938</td>
<td>Seminar: Special Topics in Accounting Research</td>
</tr>
</tbody>
</table>

Students may be substituted with another 6000 level course.