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
Desiree Elias, Visiting Instructor
Wendy Gelman, Senior Instructor
C. Delano Gray, Instructor
Kenneth Henry, Clinical Assistant Professor
Xiaochuan (Kelly) Huang, Assistant Professor
Stan Jansta, Visiting Instructor
Jung Hoon Kim, Assistant Professor
Brent Lao, Assistant Professor
Stephen W. Lin, Professor and Ryder Eminent Scholar
Yuebing Liu, Visiting Professor
Gregory McPhee, Assistant Professor
Jonathan Milian, Assistant Professor
Kenneth S. Most, Professor Emeritus
Sue Ganske, Clinical Professor
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
Antoinette Smith, Associate Professor
Krishnamurthy Surysekar, Associate Professor
Thomas J. Tarangelo, Lecturer
Maria Vulcheva, Assistant Professor
Changjiang (John) Wang, Assistant Professor
Miriam Weismann, Clinical Professor
Clark Wheatley, Associate Professor

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 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
   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 graduate program, an applicant with a non-accounting business degree may be required to complete up to 8 accounting
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 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

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 accounting graduate program.

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.

FIU’s graduate accounting 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: Independent accountant in public accounting
- Systems: Accounting systems, consultant, auditor, corporate officer, or public accountant
- Internal Auditing: Internal auditor, industry or government
- Corporate Management Accounting: Internal accountant or corporate officer

Master of Accounting – Assurance Track

The Assurance Track of the Masters of Accounting (MACC-Assurance) requires students to complete a minimum of 15 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.

**Required Courses**

MACC-Assurance requires the following core courses:

- ACG 6176 Evaluation of Financial Reports, Business Analysis and Valuation
- BUL 6890 Special Topics in Business Law
- ACG 6225 Value Added Accounting Practices in Strategic Business Decisions
- ACG 6257 Global Accounting, Auditing and Financial Strategy
- ACG 6385 Managerial Control and Controllership

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

**Electives**

An additional 15 credits are required with an ACG prefix in order to earn the MACC-Assurance. These courses are chosen 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

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 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. This track serves the accounting profession and community in areas such as fraud, business valuation, Ponzi schemes, and financial dispute resolution services. It serves to distinguish those students whose electives include five courses in forensic accounting.

**Required Courses**

MACC-Forensic Accounting track requires the following core MACC courses (15 credits):

- BUL 6890 Special Topics in Business Law
- ACG 6225 Value Added Accounting Practices in Strategic Business Decisions
6000 level business courses.

Accounting, two courses may be substituted for other courses with prior approval of the Director of the School of Accounting.

The Forensic core (3 credits) consists of:
- ACG 6685 Introduction to Forensic Accounting
- ACG 6XXX Graduate Topics in Auditing
- ACG 6XXX Forensic Accounting and the Legal Environment
- ACG 6XXX Graduate Topics in Auditing
- ACG 6XXX Advanced Accounting Applications in Forensic Accounting
- ACG 6XXX Business Valuation for Forensic Accountants
- ACG 6XXX Advanced Digital Forensic in Forensic Accounting
- ACG 6XXX Managerial Control and Controllership
- ACG 6XXX Seminar in Medicare Regulation
- ACG 6XXX Advanced Healthcare Industry Overview for Forensic Accountants

An additional 12 credits are required with an ACG prefix in order to earn the MACC-Forensic Accounting track. These courses are chosen from the following:
- ACG 6687 Financial Investigation
- ACG 6835 Taxation of Deferred Compensation
- ACG 6866 Fraud Examination
- ACG 6846 Wealth Transfers
- ACG 6865 Introduction to Forensic Accounting
- ACG 6876 Transfers in Property
- ACG 6892 Business Analytics for Forensic Accountants
- ACG 6880 Independent Study in Taxation
- ACG 6890 Seminar in Taxation
- ACG 6685 Introduction to Forensic Accounting
- ACG 6XXX Graduate Topics in Auditing
- ACG 6XXX Advanced Accounting Applications in Forensic Accounting
- ACG 6XXX Business Valuation for Forensic Accountants
- ACG 6XXX Advanced Digital Forensic in Forensic Accounting
- ACG 6XXX Managerial Control and Controllership
- ACG 6XXX Seminar in Medicare Regulation
- ACG 6XXX Advanced Healthcare Industry Overview for Forensic Accountants

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 – Taxation Track**

The Taxation Track of the Master of Accounting (MACC-Tax) requires students to complete a minimum of 15 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**

MACC-Tax requires the following core courses:
- ACG 6176 Evaluation of Financial Reports, Business Analysis and Valuation
- BUL 6890 Special Topics in Business Law
- ACG 6225 Value Added Accounting Practices in Strategic Business Decisions
- ACG 6257 Global Accounting, Auditing and Financial Strategy
- ACG 6385 Managerial Control and Controllership

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

**Electives**

An additional 15 credits are required with a TAX prefix in order to earn the MACC-Tax. These courses are chosen from the following:
- TAX 6026 Value-Added Tax Strategies for Business Accountants
- TAX 6050 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

**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.

**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.

**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