School of Accounting

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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  
Xiaochuan (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.

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)

<table>
<thead>
<tr>
<th>Course Name</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lower-Division/Business Pre-Core</td>
<td>60</td>
</tr>
<tr>
<td>Upper-Division/Business Core</td>
<td>27</td>
</tr>
<tr>
<td>Upper-Division Business Electives</td>
<td>12</td>
</tr>
<tr>
<td>Accounting Core</td>
<td>15</td>
</tr>
<tr>
<td>Accounting Electives</td>
<td>6</td>
</tr>
</tbody>
</table>

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 three 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.

Upper Division Business Electives (12 credits)

Accounting majors may take any 3000 level or higher course offered by the COB to satisfy their Upper Division Business Elective requirement. A list of approved courses outside COB is available from COB Advising.

Accounting Core Requirements (15 credits)

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACG 4101</td>
<td>Financial Accounting I</td>
</tr>
<tr>
<td>ACG 4111</td>
<td>Financial Accounting II</td>
</tr>
<tr>
<td>ACG 4341</td>
<td>Management Accounting</td>
</tr>
<tr>
<td>TAX 4001</td>
<td>Income Tax Accounting</td>
</tr>
<tr>
<td>ACG 4651</td>
<td>Auditing</td>
</tr>
</tbody>
</table>

Accounting Electives (6 credits) may include

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>TAX 4011</td>
<td>Taxation of Corporations and</td>
</tr>
<tr>
<td></td>
<td>Partnerships</td>
</tr>
<tr>
<td>ACG 4501</td>
<td>Governmental and Institutional</td>
</tr>
<tr>
<td></td>
<td>Accounting</td>
</tr>
</tbody>
</table>

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.

Minor in Accounting

The minor in accounting offers non-accounting business majors additional coursework in financial accounting, managerial accounting, taxation, and internal auditing. With the increasingly interdisciplinary model used by business, completion of the minor broadens career opportunities and increases the student's marketability. The minor meets the interests of those students who understand the related importance of accounting in other career tracks such as finance, marketing, real estate,
international management, operations, entrepreneurship and general management. The minor does not meet the curricular requirements to sit for the examination to become a Certificate in Public Accounting (CPA).

**Required Coursework**

The minor in accounting is open for application to all non-accounting business students who have upper-division standing (successful completion of 60 credits) and have completed ACG 2021 and ACG 3301 with grades no lower than “B” (3.0).

**Required Courses** (4 courses, 12 credit-hours)

- **ACG 3081**  Applied Accounting Principles  3
- **ACG 3343**  Cost Accounting I  3
- **ACG 4672**  Internal Auditing  3
- **TAX 4001**  Income Tax Accounting  3

**Additional Requirements**

1. All of the minor course work must be completed at FIU.
2. A minimum grade of “C” is required for each course in the minor.
3. A minor in accounting must be earned concurrently with a bachelor’s degree in Business (BBA).
4. Accounting minor courses cannot be used to fill any other business major or college requirements except as business electives.

**Academic Standards and Policies**

1. Students may not take accounting and/or tax courses and are not considered admitted into the School of Accounting until they have successfully completed the entrance exam.
   a. In order to register for the entrance exam, students must have an overall GPA of 2.50.
   b. Students may take the entrance exam no more than three times.
   c. Students who fail to pass the exam after three attempts will be required to seek another major outside the School of Accounting.
   d. A passing entry exam score is valid for one year.
   e. Students who cannot pass ACG 4101 with a ‘C’ or better within one year must retake the exam.
2. To enroll in ACG 4101, students must meet the requirements of the COB and must have earned an overall GPA of 2.50.
3. Students must earn a grade of ‘C’ or higher in all 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.