

## School of Accounting

**Mark Myring**, *Professor, School Director*  
**Jose Aldrich**, *Clinical Professor*  
**David Barman**, *Associate Teaching Professor*  
**Abhijit Barua**, *Professor*  
**Pietro Bianchi**, *Assistant Professor*  
**Teresita Brunken**, *Clinical Assistant Professor*  
**Jimmy Carmenate**, *Clinical Assistant Professor*  
**Lucia Chang**, *Professor Emeritus*  
**Silver Chung**, *Assistant Professor*  
**Mort Dittenhoffer**, *Professor Emeritus*  
**Desiree Elias**, *Assistant Teaching Professor*  
**Wendy Gelman**, *Teaching Professor*  
**Erica Harris**, *Assistant Professor*  
**Kenneth Henry**, *Clinical Professor*  
**Xiaochuan (Kelly) Huang**, *Associate Professor*  
**Stan Jansta**, *Teaching Professor*  
**Ruth Ann McEwen**, *Professor Emeritus*  
**Jonathan Milian**, *Associate 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*  
**Leonardo Rodriguez**, *Professor Emeritus*  
**Pablo Simon**, *Assistant Teaching Professor*  
**Antoinette Smith**, *Professor*  
**Krishnamurthy Surysekar**, *Professor and Director,  
Master of Accounting Program*  
**Michael M. Tang**, *Assistant Professor*  
**Thomas J. Tarangelo**, *Assistant Teaching Professor*  
**Maria Vulcheva**, *Associate Professor*  
**Miriam Weismann**, *Clinical Professor*  
**Clark Wheatley**, *Professor and Morris, Brown, Argiz, and  
Farra Professor in Accounting*

### 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)

Lower-Division/Business Pre-Core	60 credits
Upper-Division/Business Core	27 credits
Electives	12 credits
Accounting Core	21 credits

### 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 have an overall GPA of 3.00, including all FIU and transfer coursework fulfilling degree requirements. Students must also pass an entrance examination before being admitted to, or continue within, the Bachelor of Accounting (BAcc) program.

### Upper Division/Business Core (27 credits)

The College's Business Core Requirements are listed in the first section of this "College of Business" chapter. Students pursuing the BAcc will complete ACG 4401, Accounting Information Systems in lieu of ISM 3011

### Electives (12 credits)

Accounting majors may take any coursework to satisfy their Elective requirement.

### Accounting Core Requirements (21 credits)

ACG 4101	Financial Accounting I
ACG 4111	Financial Accounting II
ACG 4341	Management Accounting
ACG 4651	Auditing
BUL 4321	Business Law II
TAX 4001	Income Tax Accounting
TAX 4011	Taxation of Corporations and Partnerships

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.

### 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.

### Academic Standards and Policies

1. Students may enroll in any upper division, 4000-level accounting (ACG), business law (BUL) and/or tax (TAX) major courses until they have successfully completed the School of Accounting must achieve a qualifying Bachelor of Accounting (BAcc) entrance exam result to be admitted to, or continue within, the BAcc.
  - a. In order to register for the entrance exam, students must have an overall GPA of 3.00, including all FIU and transfer coursework fulfilling degree requirements
  - b. Continuing FIU students, including lower-division transfer students, should complete their initial attempt at the exam either (a) prior to earning 60 credit hours or (b) in the first term immediately following the term they earned 60 credit hours.
  - c. AA Transfer students with Common Prerequisite (Pre-core) Coursework complete, must complete their initial attempt at the exam either (a) prior to starting classes at FIU or (b) during the first term of classes at FIU.
  - d. No student may register to take the entrance exam for the first time if the

student has earned and/or actively enrolled in 75 or more credit hours, as reflected on their FIU transcript.

- e. Students may take the entrance exam no more than two times.
  - f. Second attempts may only occur with the next regularly scheduled offering of the exam. Students failing to attempt the exam a second time with the next regularly scheduled offering, forfeit their right to a second attempt at the entrance exam.
  - g. Students who fail to pass the exam after two attempts must complete a Change of Program Plan form to pursue an alternate degree program.
2. Students must earn a grade of 'C' or higher in all accounting major courses, including accounting, business law, and tax courses.
  3. No student may register for upper-level accounting or tax courses after receiving five (5) grades of "D", "DR", or "F" in upper-level accounting major courses including accounting, business law, and tax courses.
  4. Students who do not maintain an overall GPA of 2.5 will be removed from the Accounting program.
  5. 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.
  6. Once students have been removed from the Accounting program, they will not be readmitted to the School of Accounting.
  7. 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.
  8. School of Accounting policy does not permit overrides into closed classes. Accounting and tax professors are not authorized to assist students with registration issues.