

School of Accounting

Mark Myring, *Professor, School Director*
Jose Aldrich, *Clinical Professor*
David Barman, *Associate Teaching Professor*
Abhijit Barua, *Professor*
Pietro Bianchi, *Assistant Professor*
Jimmy Carmentate, *Clinical Assistant Professor*
Lucia Chang, *Professor Emeritus*
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 and Morris, Brown, Argiz,
and Farra Professor in Accounting*
Krishnamurthy Surysekar, *Professor and Director,
Master of Accounting Program*
Minye (Michael) Tang, *Assistant Professor*
Thomas J. Tarangelo, *Assistant Teaching Professor*
Maria Vulcheva, *Associate Professor*
Miriam Weismann, *Clinical Professor*
Clark Wheatley, *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.

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.

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.

Academic Standards and Policies

1. Students may not enroll in any upper division, 4000-level accounting (ACG), business law (BUL) and/or tax (TAX) major courses until they are successfully declared as a major (prior to completing 75 credits) in the Bachelor of Accounting (BACC) degree.
2. Students must complete initial attempt in ACG 4101 as soon as all prerequisites for the course have been met in order to ensure timely progression in the BAAC major, but no later than enrollment of 80th credits.
3. Students must earn a grade of 'C' or higher in all accounting major courses, including accounting, business law, and tax courses.
4. 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.
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. School of Accounting policy does not permit overrides into closed classes. Accounting and tax professors are not authorized to assist students with registration issues.

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.