

School of Accounting

Sharon Lassar, *Associate Professor and Director*

Abhijit Barua, *Assistant Professor*

Rolf Auster, *Professor Emeritus*

Lucia Chang, *Professor Emeritus*

Lewis F. Davidson, *Professor and Faculty Director*,
MACC

Manuel Dieguez, *Lecturer and Associate Director*

Mort Dittenhoffer, *Professor Emeritus*

Donald W. Fair, *Lecturer and Associate Dean*

Georgina Garcia, *Lecturer*

Wendy Gelman, *Lecturer*

C. Delano Gray, *Lecturer*

Cherie J. Henning, *Professor and Faculty Director*,
EMST

Kenneth Henry, *Visiting Lecturer*

Kathryn Jervis, *Assistant Professor*

Sharon Lassar, *Assistant Professor*

Stephen W. Lin, *Associate Professor*

Myron Lubell, *Associate Professor*

Antoinette Lynch, *Assistant Professor*

Peter Manheimer, *Lecturer*

Kenneth S. Most, *Professor Emeritus*

Felix Pomeranz, *Professor Emeritus*

Kannan Raghunandan, *Professor*

Dasaratha V. Rama, *Professor*

Leonardo Rodriguez, *Professor Emeritus*

Krishnamurthy Surysekar, *Associate Professor*

Clark Wheatley, *Associate Professor*

John Wrieden, *Distinguished Senior Lecturer*

Participating Faculty

Charles Goldman

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, Master of Science in Taxation, and Executive Master of Science in Taxation. 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.

Special Program Requirements

A student with a degree in business who is admitted into the Master of Accounting (MACC) program 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

A student with a non-business degree who is admitted to this program will be required to complete, in addition to the pre-core courses listed above, the core courses for the Evening MBA program or equivalent undergraduate courses. MAN 6726 (Strategic Management) must be taken under either option.

Master of Accounting (MACC)

The Master of Accounting degree program prepares students for a career in accounting. For those already pursuing such a career or who are seeking to change careers to one in accounting, the program offers excellent preparation as well. The program satisfies the 30 semester hours beyond a Bachelor's degree required for the CPA examination.

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

Students interested in sitting for the CPA examination must include law and 36 hours of accounting as required by the Florida Statute.

Degree Requirements

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

Accounting Core

ACG 6135	Seminar in Financial Accounting Theory I
ACG 6657	Environment of Accounting and Auditing
ACG 6437	Advanced Accounting Information Systems

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

Electives

Electives (seven 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-month, 10-course program tailored to address the needs of working professionals who wish to obtain the degree in an accelerated time span. The program, which is a tuition-plus-fee offering, is also designed to satisfy the additional 30 semester hours beyond the bachelor's degree for the CPA examination. For additional information about the program, contact the program manager at (305) 348-7662.

ACG 6176	Evaluation of Financial Reports, Business Analysis and Valuation
ACG 6437	Advanced Accounting Information Systems
TAX 6026	Value-Added Tax Strategies for Business Decisions
ACG 6466	Accounting Enterprise Resource Planning
ACG 6406	Accounting Data Warehousing and Analysis
ACG 6625	Information Technology Auditing
ACG 6257	Global Accounting, Auditing and Financial Strategy
ACG 6686	Fraud Examination
ACG 6657	Environment of Accounting and Auditing
ACG 6225	Value Added Accounting Practices in Strategic Business Decisions

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://chapman.fiu.edu> or by contacting the program office at (305) 348-7662.

Graduate Certificate in Accounting (GCA)

Admission

Students will be admitted to the Graduate Certificate program only in the Fall and Spring. The applicant must have an undergraduate GPA 2.75 or better. If the undergraduate major is not accounting, the students would have to first complete any accounting prerequisites necessary to allow them to take the courses listed below. If the undergraduate major is not business, the students would have to complete the common body prerequisites for general business as well. If students wish to sit for the CPA exam, they will need a total of 36 semester hours of accounting and 39 hours of general business including six hours of business law.

If a student has completed 12 hours in the certificate with a 3.25 or better GPA he/she may be admitted to the MACC degree program without taking the GRE or GMAT examination as long as the undergraduate GPA was between 2.75 and 3.0. Eligible students would have to apply and be admitted to the MACC before taking any additional courses in order to have the additional courses be counted to both the certificate and the MACC. The decision on the acceptability of the Graduate Certificate credits would be made by the Graduate Program Director.

Courses

ACG 6176	Evaluation of Financial Reports, Business Analysis and Valuation
ACG 6437	Advanced Accounting Information Systems
TAX 6026	Value-Added Tax Strategies for Business Decisions
ACG 6466	Accounting Enterprise Resource Planning
ACG 6406	Accounting Data Warehousing and Analysis
ACG 6625	Information Technology Auditing

These courses are currently part of the MACC degree and students eligible to shift to the Masters program would do so with no loss of credits. Because of the manner in which the MACC is scheduled, potentially eligible students would have to apply for the MACC after the first two courses, with the decision to admit or not coming after grades are turned in for the second pair of courses. For additional information about the program, contact the program manager at (305) 348-7662.

Master of Science in Taxation (MST)

The Master of Science in Taxation program prepares students for entry and advancement in the specialized area of taxation. The program satisfies the 30 semester hours beyond a Bachelor's degree required for the CPA examination.

The Director of the School of Accounting must approve students' programs of study.

Degree Requirements

Tax Core	12 hours
Electives	18 hours

Tax Core

TAX 6065	Tax Research Practice and Procedure
TAX 6105	Taxation of Corporations I
TAX 6405	Estate and Gift Taxation

TAX 6875 Current Developments in Taxation

Electives

Six additional 6000-level courses approved by the Director, School of Accounting, three of which must be tax courses (excluding TAX 6005, and TAX 6935).

Note: Students admitted to the MST program who wish to sit for the CPA exam and who are required to complete deficiencies in undergraduate accounting by completing the accounting pre-core courses are not required to take TAX 4001, Income Tax, as part of the Accounting Pre-Core.

Florida CPA Requirement

Completing a Bachelor of Business Administration with a concentration in Accounting does not alone meet the Florida State Board of Accountancy requirements for the CPA exam. With a carefully-planned program of study, a student who earns either a MACC or an MST will be qualified to sit for the CPA exam and, upon completing it successfully, will be certified in the State of Florida. There is no additional experience requirement.

Executive Master of Science in Taxation (EMST)

The Executive Master of Science in Taxation (EMST) degree program is a special, 10-course, 12 month program tailored to address the needs of working professionals who wish to obtain the degree in an accelerated time span. The program, which is a tuition-plus-fee offering, is also designed to satisfy the additional 30 semester hours beyond the Bachelor's degree for the CPA examination.

TAX 6065	Tax Research, Practice & Procedures
TAX 6446	Wealth Transfers
TAX 6206	Taxation for Pass-Through Entities
TAX 6107	Federal Corporate Taxation
TAX 6305	State & Local Taxation
TAX 6026	Value-Added Tax Strategies for Business Decisions
TAX 6507	Principles of International Taxation
TAX 6876	Transactions in Property
TAX 6805	Tax Policy
TAX 6875	Current Developments in Taxation

For additional information about this program, contact the program manager, at (305) 348-7662.

Graduate Certificate in Taxation (GCT)

Admission

Students will be admitted to the Graduate Certificate program only in the Fall and Spring. The applicant must have an undergraduate GPA 2.75 or better. If the undergraduate major is not accounting and the student wishes to sit for the CPA examination, the student would have to first complete any accounting prerequisites necessary to allow him/her to take the courses listed below. If the undergraduate major is not business, the students would have to complete the common body prerequisites for general business as well. If students wish to sit for the CPA exam, they will need a total of 36 semester hours of accounting and 39 hours of general business including six hours of business law.

If the student with an undergraduate business degree does not plan to take the CPA examination, he/she would have to take ACG 4101 Financial Accounting I and TAX

4001 Income Tax Accounting prior to starting the Certificate classes. If the student with the non business undergraduate degree does not plan to take the CPA examination she/he would have to complete the courses in the Business minor.

If a student has completed 12 hours in the certificate with a 3.25 or better GPA he/she may be admitted to the EMST degree program without taking the GRE or GMAT examination as long as the undergraduate GPA was between 2.75 and 3.0. Eligible students would have to apply and be admitted to the EMST before taking any additional courses in order to have the additional courses be counted to both the certificate and the EMST. The decision on the acceptability of the Graduate Certificate credits would be made by the Graduate Program Director.

Courses

TAX 6065	Tax Research, Practice and Procedures
TAX 6446	Wealth Transfers
TAX 6206	Taxation of Pass-Through Entities
TAX 6107	Federal Corporate Taxation
TAX 6305	State and Local Taxation
TAX 6026	Value-Added Tax Strategies for Business Decisions

These courses are currently part of the EMST degree and students eligible to shift to the Masters program would do so with no loss of credits. Because of the manner in which the EMST is scheduled, potentially eligible students would have to apply for the EMST after the first three courses, with the decision to admit or not coming after grades are turned in for the fourth course.

For additional information about the program, contact the program manager at (305) 348-7662.