

School of Accounting

Christos Koulamas, *Interim Director*

Abhijit Barua, *Assistant Professor*

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*

Dana A. Forgione, *Professor and Director, CAATS*

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

The mission of the School of Accounting is:

- To provide students with an up-to-date education in professional accounting with due attention to its quality and timeliness in light of a market and regulatory environment continually being affected by rapid changes in technology.
- To provide the professional community in government, industry, and public accounting with graduates who are exceptionally well-qualified professionals at various levels and who will have mastered the techniques necessary to manage in a climate of dynamic change.
- To create a positive climate for students to develop their ethical value system and life long learning.
- To promote pure, applied, and instructional research which expands the boundaries of knowledge, supports the work of practitioners, and welds the latest research results to the latest teaching techniques.
- To support and recognize the development of the faculty regarding their teaching, research, and service responsibilities.
- To support the accounting and other professions in South Florida and elsewhere with life-long learning via short courses, conferences, and published materials designed to hone practitioners' skills in the latest technical and professional developments and in recognizing environmental trends that may affect future practices.

- To provide meaningful knowledge of professional accounting concepts and information to other academic and professional disciplines.
- To support the mission and objectives established by the College of Business Administration and to foster the design and implementation of the University's strategic and tactical plans.

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 credit-hours)

Lower-Division/Business Pre-Core	60 hours
Upper-Division/Business Core	30 hours
Accounting Major	27 hours
Electives	3 hours

Lower Division/Pre-Core

The "General Information" section in this catalog describes the lower division requirements. The Business Pre-Core requirements are listed in the first section of this "College of Business Administration" chapter. Students must complete all lower division and Business Pre-core requirements no later than the first semester of their third year of undergraduate study.

Upper Division/Business Core

The College's Business Core Requirements are listed in the first section of this "College of Business Administration" chapter.

Accounting Major Requirements

ACG 4101	Financial Accounting I
ACG 4111	Financial Accounting II
ACG 4201	Financial Accounting III
ACG 4341	Management Accounting
TAX 4001	Income Tax Accounting

Specializations: (6 hours)

Public Accounting:

ACG 4501 Governmental and Institutional Accounting

ACG 4651 Auditing

or

Non-Public Accounting

ACG 4501 Governmental and Institutional Accounting

ACG 4353 Advanced Management Accounting

or

ACG 4353 Advanced Management Accounting

ACG 4311 Applied Accounting Concepts

and

Accounting Electives (6 hours) and upper division elective (3 hours)

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 must earn a minimum grade of 'C' in all 4000-level accounting, business law, and tax courses.
2. Students not achieving a grade of 'C' or better in two enrollments in any course will be dropped automatically from the Accounting program. In extenuating circumstances, students may be able to continue in the program after filing a written appeal to the Continuation and Retention Committee. Appeals should be addressed to the Director, School of Accounting. A student may have no more than three re-enrollments.
3. 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 Continuation and Retention Committee.
4. Prerequisites for all accounting and tax courses are strictly enforced.
5. The course, ACG 4101 Financial Accounting I, requires successful completion of an entrance exam as a prerequisite: Students may take the entrance exam no more than three times. If a student fails to pass the exam after three attempts, they will be required to seek another major outside of the School of Accounting.
6. Students taking accounting and tax courses are expected to seek counsel from Accounting advisors before registering.
7. 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 Accounting advisor before registering.