

Florida Atlantic University School of Accounting

Undergraduate Student Handbook

2017-2018



Table of Contents

Academic Programs & Professional Certification	1
BBA/BS - Accounting Degree Requirements.....	1
Study Tips	1
Accounting Scholars Program	2
Graduate Programs	2
Certified Public Accountant Educational Requirements (Florida).....	3
Code of Academic Integrity Policy Statement.....	4
Advising.....	5
General Advising and Registration Issues	5
Undergraduate Accounting Electives & CPA Advising	5
Graduate Accounting Programs & Graduate Student CPA Advising.....	5
Registration Tips for ACG, TAX, and BUL Courses.....	5
Wait List Policies and Procedures	5
Helpful Links.....	6
SOA Website (soa.fau.edu).....	6
MyFAU.....	6
Canvas	6
Textbooks.....	6
SPOTs.....	6
Be Informed and Get Involved	7
Beta Alpha Psi.....	7
Accounting Students Association.....	7
School of Accounting Calendar.....	7
School of Accounting Newsletter	7
School of Accounting Facebook Page.....	7
Internships and Employment Opportunities	8



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Dear Accounting Student:

Welcome to the School of Accounting (SOA) at Florida Atlantic University. We are pleased you chose to pursue your higher educational goals with us. Your success is important to the SOA. This handbook contains information that will enhance your learning experience and assist you in reaching your aspirations. Specifically, the 2017-2018 *Undergraduate Student Handbook* includes program requirements, study tips, useful links, instructions on how to access information on demand, and much more.

The purpose of this handbook is to provide a compact, comprehensive source of information about the SOA and resources available to students. However, the handbook is not the sole source of information on the SOA. For example, students are responsible for understanding and complying with the policies described within the Florida Atlantic University catalog. In the event of a discrepancy between the handbook and the catalog or any other authoritative source, the catalog or other authoritative source will prevail.

This handbook is intended to supplement the counseling provided within the College of Business and SOA. Students planning specific study programs and looking for answers not covered by the handbook are encouraged to seek the help of advisors.

The faculty and staff sincerely hope the time you spend as part of the SOA will be enriching and enjoyable. This handbook can help achieve those objectives. Please take the time to review all of the material and contact us at soa@fau.edu if you have any comments, questions or concerns.

Sincerely,

Dr. George R. Young,
Director School of
Accounting

Academic Programs & Professional Certification

BBA/BS - Accounting Degree Requirements

Undergraduate accounting majors are required to complete eight (8) upper-division (3000-level or above) courses in accounting/taxation and two (2) upper-division courses in business law. The ACG/BUL/TAX course requirements are as follows:

- Intermediate Theory 1 - ACG 3131
- Intermediate Theory 2 – ACG 3141
- Cost Accounting - ACG 3341
- Accounting Information Systems 1 - ACG 4401
- Federal Taxation 1 - TAX 4001
- Auditing and Assurance Services 1 – ACG 4651
- Business Law 1 - BUL4421
- Business Law 2 - BUL4422
- ACG/TAX Elective (3000-level or above)
- ACG/TAX Elective (3000-level or above)

The available ACG/TAX electives are limited to the following:

- Government & Not-for Profit Accounting – ACG 4501
- Federal Taxation 2 – TAX 4011

A projected schedule of ACG, BUL and TAX course offerings is provided in Student Resources on the SOA website (soa.fau.edu).

For assistance with ACG/BUL/TAX course selection and offerings, visit the [College of Business website](#) to learn more and to schedule an appointment with your advisor.

Study Tips

- Read the assigned chapter(s) *prior* to attending class. Being prepared for each class in advance increases comprehension of material presented during lectures.
- Read the examples and illustrations included in the textbook and/or notes. Understanding how the information was used in obtaining the solution is essential.
- Work through the problems and examples since the method in finding the correct solution is frequently more important than obtaining the correct solution. *Practice* (i.e., homework) is crucial to success.
- Work with a study group as discussion and problem solving often enhances understanding. However, be cognizant of the Code of Academic Integrity on individual assignments.
- Meet with instructors during office hours for extra assistance.

- Read the syllabus; it contains relevant and important information.
- Do the assignments (exercises, problems, etc.). This may be THE MOST IMPORTANT aspect of the course. Being dedicated to actively DOING the work – not passively watching or listening in class – is frequently the best way to learn the material.
- Plan to spend at least 2 – 3 hours preparing for each hour of class time.

Accounting Scholars Program

The Accounting Scholars Program (ASP) is an honors program designed to prepare highly-motivated students for graduate school and careers as professional accountants. Students complete a rigorous curriculum with honors compacts and a capstone case competition. ASP students are exposed to networking through the peer mentoring program and professional events. The ASP boasts a 100% job placement rate.

To be considered for the ASP, students must have a cumulative GPA of at least 3.3, score at least 80% on the accounting competency exam, and have no more than 6 upper-division accounting credits completed. Students who have completed one or two upper-level accounting courses must also have at least a B+ in all upper-level accounting courses.

For more information, visit the Accounting Scholars Program website (<http://business.fau.edu/undergraduate/majors/accounting/scholars-program/index.aspx>).

Graduate Programs

The School of Accounting offers various graduate accounting programs:

- Master of Accounting (minimum of 30 credits)
- Master of Taxation (minimum of 30 credits)
- Master of Business Administration - Accounting Track (minimum of 43 credits)

The goal of all graduate programs in the SOA is to assist students in becoming successful professionals. These programs aid students in developing technical, analytical, communication, interpersonal and lifelong learning skills.

The **Master of Accounting** (MAC) degree program is designed to meet the general educational goals established by the American Institute of Certified Public Accountants and may be used to meet many of the educational requirements for the Florida CPA license. The program prepares students for careers in all areas of accounting, including coursework to prepare for professional examinations like the CPA, CMA and CIA. Students may elect to pursue a concentration in Accounting Information Systems or Taxation. For more information on this traditional masters program, please visit the MAC program website (<https://business.fau.edu/masters-phd/master-of-accounting/master-of-accounting/>).

The School of Accounting Executive Programs (SOAEP) also offers a **Master of Accounting** (MAC) with concentrations in forensic accounting, business valuation, digital accounting forensics and data analytics, and professional accounting. These degree programs are

offered live on Saturday mornings and students may attend in person, live via online, or view the lectures later at their convenience. For more information on these programs, visit the SOAEP website (<https://accounting.fau.edu/online-master-of-accounting-in-forensic-accounting/>).

The **Master of Taxation** (MTX) degree program is designed to meet the demand for tax specialists in public accounting, private industry and government accounting. Its objectives include the rigorous development of technical competence, an appreciation of tax policy, a conceptual understanding of taxation, and an awareness of the responsibilities of tax professionals. MTX courses may satisfy the educational requirements of the CPA and other professional licenses. For more information, please visit the MTX program website (<https://business.fau.edu/masters-phd/master-of-tax/master-of-tax/>).

The School of Accounting Executive Programs (SOAEP) also offers a **Master of Taxation** (MTX) degree program. This degree program is offered live on Saturday mornings and students may attend in person, live via online, or view the lectures later at their convenience. For more information on these programs, visit the SOAEP website (<https://accounting.fau.edu/online-master-of-taxation/tax/>).

The **Master of Business Administration - Accounting** (MBA-Accounting) degree program is designed to advance the quality of business management. The program provides advanced management education in an environment that encourages students to extend their leadership capabilities. The MBA program enables students to gain broad managerial skills and to develop specialized expertise in accounting. MBA-Accounting courses may satisfy the educational requirements of the CPA and other professional licenses. For more information, please visit the MBA program website (<https://business.fau.edu/masters-phd/mba-program/mba/accounting/>).

Certified Public Accountant Educational Requirements (Florida)

To take the CPA exam in Florida, the following are required:

- Bachelor's degree (at least 120 credits)
- Twenty-four (24) upper-division accounting (ACG/TAX) credits including at least three credits in the following areas:
 - Financial (e.g. ACG 3131)
 - Cost (e.g. ACG 3341)
 - Tax (e.g. TAX 4001)
 - Accounting Information Systems (e.g. ACG 4401)
 - Auditing (e.g. ACG 4651)
- Thirty-three (33) general business credits
- Three (3) credits of business law (e.g., BUL 4421)*

*Although only 3 credits of business law are required, an additional 3 credits (BUL 4422) are strongly recommended so that CPA exam candidates are adequately prepared.

Florida educational requirements to take the CPA exam:

<http://www.myfloridalicense.com/dbpr/cpa/CPA-examlink1.html>

In addition to the requirements necessary to take the CPA exam, the following are required for licensure in Florida:

- Twelve (12) additional upper-division accounting credits (total of 36 accounting credits)
- A grand total of 150 credits (including those mentioned above)

Florida CPA licensure requirements:

<http://www.myfloridalicense.com/dbpr/cpa/licensure.html>

Code of Academic Integrity Policy Statement

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards because it interferes with the university mission to provide a high quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Examples of violations of the Code of Academic Integrity include, but are not limited to the following:

- Cheating
 - The unauthorized use of notes, books, electronic devices, or other study aids while taking an examination or working on an assignment.
 - Providing unauthorized assistance to or receiving assistance from another student during an examination or while working on an assignment.
 - Having someone take an exam or complete an assignment in one's place.
 - Securing an exam, receiving an unauthorized copy of an exam, or sharing a copy of an exam.
- Plagiarism
 - The presentation of words from any other source or another person as one's own without proper quotation and citation.
 - Putting someone else's ideas or facts into your own words (paraphrasing) without proper citation.
 - Turning in someone else's work as one's own, including the buying and selling of term papers or assignments.
- Other Forms of Dishonesty
 - Falsifying or inventing information, data, or citations.
 - Failing to comply with examination regulations or failing to obey the

- instructions of an examination proctor.
- Submitting the same paper or assignment, or part thereof, in more than one class without the written consent of both instructors.
- Any other form of academic cheating, plagiarism, or dishonesty.

Penalties associated with violating the Code of Academic Integrity may include the following:

- Notation on the student's transcript and permanent record
- Failing grade for the course
- Suspension and/or expulsion

For more information, see University Regulation 4.001 (http://www.fau.edu/ctl/4.001_Code_of_Academic_Integrity.pdf).

Advising

General Advising and Registration Issues

College of Business Student Academic Services

Boca Campus: Fleming West 102, (561) 297-3688

Davie Campus: LA 444, (954) 236-1290 Davie

Email: cobadvising@fau.edu

Web: <https://business.fau.edu/undergraduate/current-students/>

Undergraduate Accounting Electives & CPA Advising

Mr. Larry Brown (brownl@fau.edu) and Dr. Richard Gendler (rgendler@fau.edu)

Graduate Accounting Programs & Graduate Student CPA Advising

Ms. Oksana Weaver-Donnelly, oweaver@fau.edu

Registration Tips for ACG, TAX, and BUL Courses

- Prior to the opening of registration, students should ensure that any registration holds are cleared. The department that placed the hold is the only department that can remove the hold. Failure to address holds will delay registration and may result in being closed out of a course.
- Always include your Z number in FAU correspondence. Omitting vital information such as course number, CRN, and applicable error message(s) will delay registration and may result in being closed out of a course.
- For more detailed information about a course (e.g. prerequisites, instructor email, departmental permission (DP) conditions, etc.) click on its CRN on the schedule.

Wait List Policies and Procedures

If a class has reached its maximum enrollment limit, students may choose to be placed on the Wait List (WL). Once a class has reached its maximum enrollment limit, [MyFAU Self-Service](#) will present the waitlist option. Just click on the Action box and choose "Wait Listed" then click on the Submit Changes button. Visit Student Resources on the SOA website (soa.fau.edu) for more information.

Helpful Links

SOA Website (soa.fau.edu)

The SOA website includes information on the following:

- SOA Academic Programs
- Projected Course Schedule
- Calendar of Events
- Featured News
- Course Syllabi
- CPA Information
- Sample Resume
- Student Organizations/Workshops
 - Beta Alpha Psi
 - Accounting Students Association
 - Professional Development Workshops

MyFAU

MyFAU (<https://myfau.fau.edu/>) is a portal which provides access to student resources like registration, records, payment, parking, email, etc.

Canvas

Canvas is an online educational platform used to provide students with course information, assignments, help, etc. Canvas can be accessed through MyFAU. Students are encouraged to explore this portal and become familiar with Canvas. It will be used in most courses as the main communication source between the instructor and students.

Textbooks

A list of textbooks required and/or recommended for courses is located under the registration tab of Student Services at MyFAU. Once under the registration tab, click the "My Schedule" link, and then the "order books" link at the bottom of the page.

SPOTs

Student Perceptions of Teaching evaluations are available for review at:

<http://www.fau.edu/spot/search/spotindexv2.html>.

Be Informed and Get Involved

Beta Alpha Psi

Beta Alpha Psi's (BAP) mission is to provide students with professional development and service opportunities. Visitors and BAP candidates are always welcome to attend weekly meetings to network with professionals and recruiters from the most prestigious public accounting firms. For more information about BAP including a calendar of events, please visit <https://business.fau.edu/departments/accounting/student-resources/student-organizations/beta-alpha-psi/>.

Accounting Students Association

The Accounting Students Association (ASA) comprises students, alumni, faculty, and honorary members who are actively involved in the accounting profession. The ASA promotes interaction among professional accounting organizations, students, faculty, and the business community. Members participate in professional, academic, and social activities. For more information about ASA, please visit <https://business.fau.edu/departments/accounting/student-resources/student-organizations/accounting-students-association-boca/>.

Professional Development Workshops

The SOA Professional Development Workshops (PDW) promote interaction among professional accounting organizations, students, faculty, and the business community. The purpose of the PDW is to assist students as they prepare to enter the accounting profession by providing guidance on various topics such as interviewing, resume writing, and inter-personal skills. The workshops are also designed to foster a sense of community and facilitate the networking process among students. Connections formed lead to lasting bonds and friendships that are part of the college-life experience. For more information on the PDW and its schedule of events, visit <https://business.fau.edu/departments/accounting/professional-development-workshops/>.

School of Accounting Calendar

The School of Accounting Calendar includes all events hosted by the School of Accounting, Accounting Students Association, Beta Alpha Psi, and the Professional Development Workshops. To subscribe to the SOA Calendar, click on the link below and follow the instructions. <https://business.fau.edu/departments/accounting/calendar/>

School of Accounting Newsletter

Accounting majors automatically receive the weekly e-newsletter through FAU email. The newsletter will provide important information from advising, Accounting Students Association, Beta Alpha Psi, Professional Development Workshops, upcoming events, employment opportunities from the FAU Career Development Center, and much more. If you are not currently enrolled as an accounting major, but would like to receive the newsletter, please send an email request to soa@fau.edu.

School of Accounting Facebook Page

The School of Accounting Facebook page is continually updated with important information from advising, Accounting Students Association, Beta Alpha Psi, Professional Development Workshops, upcoming events, employment opportunities from the FAU Career Development Center, and much more. If you are interested in receiving these updates, simply “like” the page: <http://www.facebook.com/FAUSOA>

Internships and Employment Opportunities

Accounting students are strongly encouraged to register with FAU’s Career Development Center (fau.edu/career) and participate in the Center’s workshops. To register with the CDC, students should complete a profile and upload a resume in the OWL Careerlink job portal. Students may search for internships and full-time employment, schedule on-campus interviews, and create job search agents that automatically send emails about openings meeting students’ individual criteria. Accounting students should begin internship and employment search strategies during their junior year.

Students entering their junior, senior or graduate year should attend the Accounting Career Fair hosted each fall and spring semester by the CDC. Career Day is an outstanding opportunity to meet and network with prospective employers. Get your business attire and resume ready!

Many companies offer summer leadership and internship opportunities between junior and senior years. It is typical for seniors to receive permanent, full-time employment offers that begin after graduation.

Students are encouraged to review FAU’s School of Accounting Job Search Best Practices for recruiting. Visit Student Resources on the SOA website (soa.fau.edu) for more information.