

LEDGER

SCHOOL OF ACCOUNTING

2014/2015

School of Accounting Faculty Fall 2015

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From the School of Accounting Director

Ruth Ann McEwen

*Senior Associate Dean,
College of Business
Director, School of Accounting
Florida International University*

This year, as the School of Accounting moved into its state-of-the-art MANGO building, we brought faculty and staff offices under one roof for the first time in many years. With new spaces to collaborate, we took the opportunity to reflect on some of our accomplishments in the past year, and make exciting plans for the future.

Thanks to our dedicated faculty and staff and funding from the State of Florida's TEAm grant, we are proud to announce that our multi-faceted effort to improve student success in our field has yielded impressive results, including a Boot Camp that helped raise the passage rate of our school's challenging entrance exam by 20 percent.

Our accounting students are known for their ability to prioritize their tasks and work harder and smarter than the majority of their peers. Most of them hold down jobs to help support their families while earning excellent grades in our challenging curriculum. They also participate in co-curricular honor societies, ALPFA and Beta Alpha Psi, that prepare them to succeed in the professional world. We are grateful for the scholarship support that enables them to focus on their studies.


We are proud of working relationships with the top accounting firms of our region and our nation. PwC, which supports the College of Business through its generous grant for our Welcome to the BizLife orientation, stepped forward with a \$100,000 gift that will allow us to grant additional scholarships, and name one of our high-tech classrooms in its honor. EY also continued its legacy of scholarship endowment.

Our upcoming offerings in forensics and analytics, as well as a well-received specialty in tax and new joint offerings for international students on the graduate level, will bring expanded opportunities to students, enable students to achieve new certifications, and bring new skills to service the needs of the business community.

We hope you'll take the opportunity to become more involved with our school and our students. Engage with us as we help build the professionals of tomorrow.

Enjoy this issue of Ledger!

Ruth Ann McEwen



From the Chair of the School of Accounting Advisory Board

Alfredo N. Cepero
Assurance Partner
BDO USA, LLP

I would like to welcome all of you to the Fall 2015 edition of Ledger.

The School of Accounting has completed another successful academic year (2014-2015), with a growing number of undergraduate and graduate students ready to begin or continue their professional careers. Throughout the year, the School of Accounting hired additional faculty to support the growth and demand of the accounting curricula at FIU. The school also moved into the state-of-the-art MANGO building, with faculty and students using the latest technology to enhance the educational experience.

As the School of Accounting continues to grow, the leadership, led by its director, Dr. Ruth Ann McEwen, continues to find innovative ways to expand the learning environment for the student population. A new forensic track will soon be a part of the accounting curricula in order to meet the increased demand for this type of professional education.

Thanks to a million dollar plus State of Florida TEAm grant, during the 2014-2015 school year, the school enhanced student advising and tutoring, and established a Bridge Program with Miami Dade County Public Schools. We are also working closely with Miami Dade College (MDC), via semester-long review courses and career advising, to ensure their students are prepared to take the FIU accounting program entrance exam.

The 2015-2016 academic year is shaping up as a busy one for the School of Accounting. We will begin our strategic planning cycle, which occurs once every five years, and will solicit input from its stakeholders as to the “Vision, Mission and Objectives” for the Strategic Plan. Additionally, the State of Florida has changed its funding process whereby incremental funding for state universities will be based on performance criteria. It will be critical for the School of Accounting and the College of Business to meet these criteria in order to ensure we receive the funding required to administer our programs.

For the College of Business and the School of Accounting to continue to support the growing demand for its programs, it is imperative that all of us, as stakeholders, become involved in this process, in order to ensure that future generations are afforded the same opportunities we have had. Through our participation, we are making an impact by helping FIU to create the future business leaders of the global community.

Yours truly,

Alfredo N. Cepero



THE 107,971-SQUARE-FOOT BUILDING HAS OVER 12,000 SQUARE FEET OF POTENTIAL STUDY SPACE, OVER 7,000 SQUARE FEET OF CLASSROOMS AND LABS, AND MORE THAN 340 OFFICE SPACES.



MANGO opens up new technology, collaboration, and dining choices

Amidst a fast-changing educational landscape driven by digital technology and students' evolving needs, FIU officially inaugurated its six-story, state-of-the-art Management and New Growth Opportunities (MANGO) building in January 2015.

MANGO is a key component of FIU's strategy of growth and entrepreneurship designed to expand classroom space, add laboratories and support innovation.

As the new home to the School of Accounting, MANGO has brought faculty and staff into the same office, increasing collegiality and collaboration.

"MANGO fosters working together on research projects. We've also added a layer of new technology to our classrooms," said Ruth Ann McEwen, director of School of Accounting

MANGO also delivers two additional benefits: more dining options – Panda Express, Starbucks and Taco Bell – plus a place to study on the west side of FIU's campus. Dynamic spaces use technology to enhance face-to-face, online and hybrid learning. The building's second floor offers state-of-the-art classrooms outfitted with the latest technology, including sophisticated projectors, document cameras, and touch whiteboards.

Advanced course capture technology digitally records all lectures, allowing students to listen to classes they may have missed and to review concepts they didn't understand the first time in class. Plus, MANGO's four break-out rooms have TVs with a built-in computer plus a webcam, making it easier for students to work in groups and with peers in other locations.

The 107,971-square-foot building has over 12,000 square feet of potential study space, over 7,000 square feet of classroom and labs, and more than 340 office spaces.

MANGO is a center for education and collaboration that creates new opportunities for students, faculty and staff.

MANGO technology helps faculty cross geographical borders

Antoinette Smith, associate professor in the School of Accounting, uses MANGO's technology to add a new dimension to classroom learning.

Using Skype and three large projector screens in the classroom, she arranged for six speakers from major accounting firms to interact with the students, without the speakers entering the classroom. MANGO's technology setup gave the class the opportunity to participate in interactive discussions with professionals knowledgeable on the subject at hand, including School of Accounting alumni O'Dell M. Grill of Ernst & Young, LLP and Leo Gonzalez of Crowe Horwath, who remotely interacted from their location of choice.

When she had to travel to Texas on the last day of class, a cloud-based video collaboration system called Blue Jeans allowed her to proctor the final exam, view the students' presentations, and fully engage in discussions with students, all in real-time.

"Advanced technology fosters and enhances the classroom experience for everyone, including guest speakers, professors, and their students," she said. "I continuously think of ways to think outside the box, as we progress more and more with digital content and instructional technology."





Antoinette Smith,
Associate Professor
School of Accounting

TEAm Grant

The state of Florida awarded FIU's School of Accounting (SOA) \$1.2 million as part of its TEAm grant. These funds are earmarked for increasing the number of accounting practitioners in Florida's urban areas.

SOA used its TEAm funds to help more students enter the school, and navigate the rigorous challenges of accounting coursework. Six initiatives were designed to give students the help they need, when and where they need it.



Faculty Hiring. Summer accounting courses help more students move through the curriculum, which facilitates timely graduation. To help accomplish this, the school hired three visiting faculty members, and used grant funds to offer two additional sections of each accounting major course in the summer of 2015.



Boot Camp. The two-day Boot Camp provides an engaging, in-person review of material for students who are preparing for the school's entrance exam. In its first year, students who attended Boot Camp had a 20 percent higher pass rate than those who did not participate.



Videos. Faculty members recorded more than 40 videos, available on demand, that explain challenging facets of the accounting curriculum.



Scholarships. Students who demonstrate financial need and academic achievement with a 3.0 GPA or higher received scholarships of \$2,500 per semester.



Assistantships. Graduate assistants help undergraduate faculty with grading so teachers can spend more time with their undergraduate students. A total of 12 assistantships of \$5,000 each have been awarded.



Advising. A full-time advisor was hired to coordinate with Career Management Services, ALPFA and Beta Alpha Psi on internships and career events.

Boot Camp Boom

South Florida's humid July days would seem like a bad time to conduct a strenuous boot camp. Yet the FIU School of Accounting's Boot Camp, held in air-conditioned comfort, has grown into an increasingly popular option for ambitious students.

The three-day intensive accounting review is designed to give students a running start in gearing up for the School of Accounting entrance exam, which they must pass in order to enroll in the College of Business program. The exam is given in late July.

In its second summer, the program had more than 200 students participate, a 33 percent increase over 2014.

And in spite of the rigor, participants are happy to be there.

"I wanted to make sure I was prepared for the exam," said Jessica Parker, a 22-year-old transfer student from Broward College. "I'm good in math and enjoy math, so I decided on a career in accounting."

Topics include accounting basics, as well as key concepts such as fixed assets, investments, fraud and internal controls, and accounting math.

FIU faculty say they are pleased and encouraged by the difference Boot Camp has made in preparing students for the demanding program.

"There has been a higher passing rate on the entrance exam, and the majority of those who passed the exam attended Boot Camp," said Jimmy Carmenate, an FIU accounting professor who helps design and run Boot Camp, funded by the Florida Board of Governors' TEAm grant.

The academic workout gets students limbered not only for the exam, but also for the classes that are waiting just around the corner at summer's end.

Yet Boot Camp is more than hitting the books. There are networking and social opportunities, and an introduction to student organizations ALPFA and Beta Alpha Psi, whose members help out during camp.

"Of all the things we've done," said Ruth Ann McEwen, director of the School of Accounting, "this is the most successful."





Forensic MAcc adds important new expertise for accounting community

In South Florida, identify theft, money laundering, healthcare fraud and other economic crimes are all too rampant. In these scenarios, trained forensic accountants are asked to step in, investigate, and get to the root of issues. In fact, forensic accounting is a growing profession nationwide, with the U.S. Bureau of Labor Statistics projecting a 13 percent increase in the employment of forensic accountants between 2012 and 2022.

To help meet the need for these trained professionals, starting in the Fall of 2016, FIU's School of Accounting will offer a new Forensic Accounting track as part of its Master of Accounting program. The track requires students to complete a minimum of half their coursework in classes that focus on forensic accounting topics. Special courses for the track include fraud investigation, Medicare regulations and digital forensics. At the same time, students enrolled in the FIU Forensics program will be CPA-eligible, as are all MAcc graduates.

The 10-month MAcc program is scheduled for the convenience of working professionals, with all classes offered outside the working day.



Publications

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Geiger, M., Raghunandan, Kannan & Riccardi, W. (2014). The Global Financial Crisis: U.S. Bankruptcies and Going-Concern Audit Opinions. *Accounting Horizons*. 28 (1), 59-75.

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ALPFA FIU board members (l. to r.): Kyle Cook, Adam Zohoran, Natalie Von Ciemensi, Daniel Riley, Mari Rodriguez, Jesus Candal, Carol Sousa, Jevon Howell, Miguel Angel Mesa, Alejandro Porras, Adriana Elroa.

**“OUR YEAR WAS
PACKED WITH MEMBER
EVENTS, DEVELOPMENT
OPPORTUNITIES AND
COMMUNITY OUTREACH”**

Tessie Brunken (MS '86, BBA '81).
Chapter Advisor



ALPFA FIU

After being named the ALPFA Southern Region Student Chapter of the Year for 2014–2015 at the national convention in Atlanta in August 2014, ALPFA FIU demonstrated how they deserved the title by offering terrific opportunities for the members and for the community.

“Our year was packed with member events, development opportunities and community outreach,” says chapter advisor Tessie Brunken (MS ’86, BBA ’81). The Association of Latino Professionals in Finance and Accounting is the largest business student organization on FIU’s campus, and part of one of the largest professional organizations for Latinos in the nation.

HIGHLIGHTS OF THE 2014-2015 YEAR:

1

At its Friday evening leadership series, ALPFA FIU welcomed executives from top firms to share insights with members. This year’s firms included Aon Hewitt, Bank of America, Deloitte, EY, Geico, Grainger, Grant Thornton, KPMG, Lennar, McGladrey, MBAF, Northwestern Mutual, PwC, SEO Org, and the Securities and Exchange Commission.

2

Tech Group, a branch of ALPFA FIU formed in 2013 to delve further into MIS, offered expert software training to its members at regular Wednesday meetings. Attendees received instruction from software professionals on subjects such as Microsoft Excel, QuickBooks and Bloomberg Terminal.

3

Tech Group co-hosted the Entrepreneurs in Tech Speakers Series that included local tech rockstars such as Brian Brackeen, Heather Schwarz Lopes, Paula and Pia Celestino and Will Winraub.

4

A “Women of ALPFA” event featured ALPFA National Chairwoman Yvonne Garcia (Senior Vice President and Global Head of Client Solutions and PMO of the Investment Manager Services Group for State Street Corporation). National Board Treasurer Nerelys Ortiz (Senior Finance Manager – WW Sales, Marketing & Services Group, Microsoft Corporation) was the guest speaker at another Women of ALPFA event.

5

ALPFA once again organized a National Stock Trading Competition for ALPFA chapters.

6

The ALPHA FIU chapter co-hosted two Ahead of the Game Accounting and Business Expos.

7

ALPFA members participated in community service events: Martin Luther King Service Day, Relay for Life, Miami Children’s Museum, Miami Children’s Hospital and Habitat for Humanity.

BETA ALPHA PSI

Gold again! For the second straight year, the Beta Alpha Psi chapter at FIU received the Gold chapter designation at the organization's Annual Conference in Milwaukee, Wisconsin, in August, 2015. This recognition, awarded by KPMG, goes to only the top 12 BAP chapters in the world, which puts the FIU chapter in the top 4 percent globally.

"Since 1986, FIU's Beta Alpha Psi has been relentless in providing outstanding opportunities to the top accounting, finance and MIS students," says chapter advisor Jimmy Carmenate (MACC '09). "Receiving the Gold designation once again is a wonderful accolade for the student leadership and strong members in this organization."

HIGHLIGHTS OF THE 2014-2015 YEAR:

1

Beta Alpha Psi initiated a partnership with Wells Fargo to conduct a workshop on the subject of credit, presented for international students at FIU as well as for chapter members.

2

Over half the volunteers in the Volunteer Income Tax Assistance (VITA) program in the Miami-Dade and Miramar area this past spring were Beta Alpha Psi members from FIU.

3

Along with Junior Achievement of South Florida, FIU's Beta Alpha Psi chapter launched a new financial literacy initiative for kids.

4

Also new this year was a partnership with Ernst & Young that enabled the chapter to conduct written business communication workshops on campus.

5

Beta Alpha Psi conducted two Networking 101 events this year. Representatives from some of the world's biggest firms helped members perfect their elevator pitches, prepping for upcoming career expos.

6

In collaboration with Career Management Services, BAP members participated in mock interviews by employers such as the Big Four, major banks and consulting firms. Employers noted that BAP members who participated in this training significantly outperformed the general population.

7

Community service participation opportunities included Adopt-a-Road Days, Walk Now for Autism Speaks, The Leukemia & Lymphoma Society's Light The Night Walk, Toys for Tots and Zoo Miami Clean-Up event.

8

Members provided free tutoring to dozens of students preparing for the School of Accounting entrance exam.



Beta Alpha Psi board members (l. to r.): Erick Morales, Sughey Ramirez, Lazare Jean, Adeel Sobani, Azmat Aziz, Maria Pelaez, John Cuadra.

***"SINCE 1986, FIU'S BETA ALPHA PSI HAS BEEN
RELENTLESS IN PROVIDING OUTSTANDING
OPPORTUNITIES TO THE TOP ACCOUNTING,
FINANCE AND MIS STUDENTS,"***

Jimmy Carmenate, MAcc '09
Chapter Advisor



Maidelys Ruiz

MAIDELYS RUIZ: PCAOB SCHOLARSHIP RECIPIENT

When she came from Cuba to the United States in 2008, Maidelys Ruiz knew English mainly from books. Coming to Miami marked the first plane ride for Ruiz, who emigrated with her parents and younger sister.

Six years later, Ruiz not only graduated summa cum laude from the School of Accounting, but also won a prestigious \$10,000 scholarship from the Public Company Accounting Oversight Board (PCAOB), a nonprofit established by Congress to oversee public company audits.

“It is a blessing, truly a blessing,” said Ruiz, who turned 25 in July. She plans to attend FIU to earn her Master’s of Accounting, and already has a deferred job offer from PricewaterhouseCoopers, where she interned.

Still, while her accomplishments are impressive, it’s her motivation that is most inspiring. Her dad, who never had a chance to complete his own education, was jailed in Cuba for political views. “He said, ‘I’m taking you to this country because it is a great country. The only thing I ask is for you to have a future – go to school and study,’” Ruiz said

She chose accounting because she remembers being fascinated as a child by the spread sheets used by two aunts in Cuba, who were themselves accountants. But what’s more, it’s a fascination with the economic language of a functioning democracy.

“I want to do something that gives me a broader view of what it means to be in a capital market,” she said. “To me, accounting is like learning another language.”

Becoming fluent in English was itself an uphill climb. In Miami, she couldn’t understand people’s speech – or even TV. Little by little, she made herself think in English rather than Spanish.

She put more time into studying, took more class notes, and began reviewing with her peers – after reviewing on her own.

Ruiz's perseverance and commitment was noticed by her professors and by Ruth Ann McEwen, director of the School of Accounting.

Ruiz, McEwen said, stands out for her "determination and commitment, and being willing to put forth whatever effort was required to do an excellent job."

Ruiz, who has been an active Beta Alpha Psi member since coming to FIU, got her internship through that organization. She also volunteers helping do income taxes and working with foster kids.

Still, her focus remains on her studies, and the work ahead. "When I came to this country, I wanted to do something with myself – and show I could really do it. If my parents say 'do your best,' I put in my all, for my future as a professional, a person, a role model and for my parents."



EY Scholars honored at the School of Accounting's offices in MANGO

SCHOLARSHIP RECIPIENTS

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Oriana Corrales
Alexander Quinones
Karla Bojorge
Ashley Mulet

Randy Greene Accounting Scholarship Endowment Winner

Javier Alfonso

M Dieguez Accounting Scholarship Endowment

Jesica Deich
Albert Morrison Jr, Memorial
Svetlana Castillo
Elizabet Hernandez
Angelie Rodriguez
Abigail Bowes
Dilnoza Sidikova

Deloitte & Touche Accounting Scholarship Endowment Winners

Kevonte Bailey
Hemiose Dornevil

Ernst & Young Scholars Program Winners

Jessica Garcia
Szabina Tallarom
Maria Blaschke
Maria Chirinos
Erik Hernandez
Victoria Gonzalez
Lucky Sanchez
Mykhaylo Pescov
Amelia Estrada
Janeth Martinez



Mario de Armas, BACC '85

Generous gift from PwC to FIU's accounting and business students expands partnership

For years, the College of Business has delivered high-quality employees and interns to PricewaterhouseCoopers (PwC). The global accounting firm expects to hire at least 60 full-time employees and interns from the college by the end of 2015.

In 2014-2015, PwC took on several generous initiatives designed to give back to the college and its School of Accounting.

The first: sponsorship of "Welcome to the BizLife," a start-of-semester College of Business tradition that shines the spotlight on a celebration of education and showcases a broad range of co-curricular and academic offerings.

At the carnival-themed event in Fall 2014, PwC's team, represented by College of Business alumni, focused its efforts on connecting with students about the internship and career opportunities the global accounting firm offers. They also highlighted the College of Business' accounting and professional business programs. The fair offered new and returning students the opportunity to learn more about in-school services including career management, international studies, and over a dozen student organizations. Students also sampled treats, engaged in games, and got to know each other as colleagues and friends at the start of the academic season.

The second PwC initiative: a \$100,000 donation to support the School of Accounting.

The firm's contribution will be used, among other things to cover graduate students' participation in research conferences across the U.S. and send undergraduate students to case competitions.

In recognition of PwC's gift, Classroom 222 in the College of Business' state-of-the-art Management and New Growth Opportunities (MANGO) building, home to the School of Accounting, will be named the PwC Classroom. It will serve as a symbol of the firm's long-standing relationship with the School of Accounting and the College of Business.

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