

# MASTER OF ACCOUNTING

Eller College of Management  
Dhaliwal-Reidy School of Accountancy  
Student Handbook

(Revised April 2022)

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# Program Introduction

The Master of Accounting program is designed to prepare students for careers in professional accounting and consulting with advanced training in financial, managerial accounting, taxation, ethics and communication.

The Master of Accounting program offers:

- ▶ Curriculum to accommodate diverse student backgrounds and interests, including two tracks of study:
  - Audit
  - Tax
- ▶ Faculty with outstanding scholarly achievements and professional experience
- ▶ Technical competency training essential to becoming a licensed CPA
- ▶ Summer internship opportunities with top firms
- ▶ Post-graduate career assistance, including placement of graduates with top firms

## Important Contacts

**Shyam Sunder**, Director, School of Accountancy  
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Tucson AZ 85721

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GradAcctPrograms@email.arizona.edu  
1130 E. Helen St., McClelland Hall 301  
Tucson AZ 85721

# Accounting Facilities

Below you will find a list of important locations in McClelland Hall to make note of during your time in the program:

- ▶ School of Accountancy
  - Located on the third floor, room 301
  
- ▶ Graduate Lounge
  - Located on third floor near Grad Lab
  - Places for group meetings
  - Omni lock code to enter: **See School of Accountancy**
  
- ▶ Graduate Lab
  - Located in room 335
  - Remember to bring CatCard

# Learning Objectives

**Within the MAcc program, both Audit and Tax students should achieve the following:**

- ▶ **Critical Thinking:** Demonstrates the ability to portray an understanding of a complex technical topic by processing information to form an objective analysis.
- ▶ **Written Communication:** Expresses written information accurately and in an audience appropriate manner with conciseness and clarity.
- ▶ **Technical Knowledge:** Demonstrates the ability to apply graduate level core discipline subject matter.
- ▶ **Ethics/Social Responsibility:** Identifies ethical dilemmas and develops appropriate courses of action that consider the well-being of others and society. Evaluates the role of legal and social responsibility in business decisions.
- ▶ **Career & Placement:** Leverages skills and experiences for career success.

# Program Requirements

The MAcc Program is offered in two track formats: Tax and Audit. MAcc students generally have already satisfied all prerequisites before beginning the program. Therefore, the program is typically completed in two full time semesters. Per Graduate College policy, all coursework must be completed within 6 years maximum.

While each track has its own set of required coursework that must be completed to fulfill the program, both must meet the required prerequisites and unit count below:

- ▶ 30 Units Total
  - 24 Required Accounting Units
  - 6 Elective Units
  
- ▶ Course-based Program
  - Tax track
  - Audit track

## Grade Requirements

**Prerequisite Courses:** You must obtain a B or better in any prerequisite courses that you are required to take as part of their program. We reserve the right to remove a student from the program should they fail to meet these requirements.

**Overall:** In order to receive credit for a course you must obtain a grade of C or higher. However, a grade below a C will still impact your GPA. A 3.0 GPA is required for graduation. Students who have a cumulative GPA of less than 3.0 at any time during the program will be placed on academic probation and given one semester to improve their GPA to a 3.0. Students whose GPA is below 3.0 for two consecutive semesters will be disqualified from the program. For more details see the Remediation section.

## Courses:

### *Prerequisites*

- ▶ ACCT 200 Introduction to Financial Accounting
- ▶ ACCT 210 Introduction to Managerial Accounting
- ▶ ACCT 310 Cost Accounting
- ▶ ACCT 500A Intermediate Financial Accounting I
- ▶ ACCT 500B Intermediate Financial Accounting II
- ▶ ACCT 520 Principles of Federal Taxation



- ▶ ACCT 530 Forensic & Investigative Accounting SPRING ONLY
- ▶ ACCT 562A Excel – 1 unit FALL OR SPRING
- ▶ ACCT 562B QuickBooks – 1 unit FALL OR SPRING
- ▶ ACCT 562C Int’l Financial Reporting Standards – 1 unit FALL OR SPRING
- ▶ ACCT 572A Governmental and Non Profit FALL ONLY
- ▶ LAW 619 Estates and Trusts VARIES
- ▶ LAW 646 Federal Income Tax VARIES
- ▶ LAW 649G Federal Tax Policy VARIES
- ▶ LAW 648 Estate and Gift Taxation VARIES
- ▶ LAW 655J International Taxation VARIES
- ▶ LAW 652A Formation & Taxation of NFP VARIES
- ▶ LAW/ACCT 657 LLC, LLP, Partnership Tax FALL ONLY

Please note some of the Law classes are sometimes offered as 2 unit courses

## Transfer Credit Policy

All Graduate College policies on transfer credits must be followed:

<https://grad.arizona.edu/gsas/degree-requirements/masters-degrees#Transfer%20Credit>

A maximum of 6 units of transfer credit can be counted towards the elective requirements of the program. Transfer credits will not be counted towards the ACCT course requirements of the program.

# Graduation Requirements

In addition to meeting all of the program requirements, there are several items you will need to complete in order to be eligible for your program completion and graduation.

## GradPath Forms

To access your GradPath forms you will need to log on to your UAccess account. From your drop down menu select GradPath Forms. Here you will need to fill out the following four (4) forms in sequential order.

### 1. Responsible Conduct of Research Statement

This form is an acknowledgement and acceptance of the University's Academic Code of Integrity. ***This form should be completed in the first month of your last semester. Completing this form allows you to access the next form in the GradPath.***

For more step by step information on this form:

<https://www.youtube.com/watch?v=OROLVBHAcZQ&feature=youtu.be>

### 2. Plan of Study (PoS)

This form documents your entire program coursework and academics. ***This form should also be completed in the first month of your last semester.*** Please do not include your prerequisite courses as these do not count towards the units for your Master's completion. Please include all course titles (i.e. ACCT 531 – Principles of Auditing). Please list Janee Johnson/James Brushwood as your Faculty Advisor. Once you have completed this form, there are four (4) approvals that need to be received in order to finalize and approve your Plan of Study: Program Coordinator, Program Director, School of Accountancy Director, and the Graduate College (Multiple Approvers). The system will inform each of these individuals that their approval is needed. If your Plan of Study gets declined, you will receive an automated message making you aware. Once you log into Uaccess and view your GradPath forms, you will be provided with a reason for the denial. The most common denial is due to listing your pre-requisite courses.

For more step by step information on this form:

<https://www.youtube.com/watch?v=nr0boB3Bbfk>

### 3. Master's Committee Appointment Form

This form will not be available until the PoS has been approved. Pending the submission and approval of your PoS, this form must be completed by the third month in your final semester. When asked whether or not you have a committee say no, and list Janee Johnson/James Brushwood as your faculty advisor.



For more step by step information on this form:  
<https://www.youtube.com/watch?v=ybWgz2W2LrU&feature=youtu.be>

#### 4. Master's Completion Form

This form requires no action on your part. The School of Accountancy will report completion for a master's student to notify the Graduate College that the student has satisfied all requirements for the degree. Your Master's Program Coordinator will complete this form.

## The MAcc Exam

The MAcc exam is required to be taken and passed by every student in order to graduate. It is a comprehensive exam covering materials learned throughout the program. This exam is typically held in the last semester of the program.

The test consists of 2 components:

- ▶ Written essay assignment
  - Graded on pass/fail scale
  - Must be submitted to D2L by the start time of the multiple-choice exam
- ▶ Multiple choice exam
  - Students choose 3 of the 6 sections available. Students may only select sections for courses they took during the MAcc program. Students do not need to select their sections in advance. On the day of the exam, all students can preview the questions for each course they took and then select three of the exams to take. The exam is closed note/book.
    - 501 (Advanced Acct.)
    - 521 (Business Law)
    - 522 (Advanced Fed. Tax)
    - 531 (Principles of Auditing)
    - 551 (Accounting Analysis of F.S.)
    - 647A (Corporate Tax)
  - 10 questions per section with 3 hours to complete
  - A score of at least 70% is considered passing

\*Students who do not pass the exam on the first try will be given one retake opportunity.

# Student Conduct Policies

## School of Accountancy Academic Integrity Policy

The accounting profession is built on a foundation of integrity and ethics. As such, we strive to prepare Accounting professionals who will succeed in demanding and competitive business environments with skill and integrity. The School of Accountancy's Academic Integrity Policy exists to provide faculty and students a guide to our standards of ethical conduct and to the penalties associated with their violation. Our success in promoting a culture of honesty and respect will depend on the extent to which all members of the Eller community embrace these standards, holding themselves and those with whom they work accountable to them in their daily actions and words.

All members of the School of Accountancy are expected to know the University of Arizona Academic Integrity Policy's content and implications. Lack of familiarity with the policy will not excuse integrity violations. Complete information about the Code of Academic Integrity can be reviewed at <https://deanofstudents.arizona.edu/policies/code-academic-integrity>.

**The School of Accountancy has a zero tolerance policy related to academic integrity violations. Students found to have violated this policy will be removed from the undergraduate accounting major or accounting graduate program.** In addition to being removed from the School of Accountancy program, students could receive a failing grade, notation on their transcript, and could face removal from the Eller College. Faculty members are responsible for describing rules specific to their classes beyond the general policy and will determine the additional penalties for violations.

### **Examples of Integrity Violations in Academic Conduct:**

- Direct use of the words or ideas of another without giving proper credit, including material drawn from prior assignments, print, televised, or electronic sources.
- Submitting an item of academic work that has previously been submitted or simultaneously submitted without fair citation of the original work or authorization by the faculty member.
- Use of another person's work, in part or in whole, on assignments or projects (including work done in conjunction with another student), and in exams.
- Receiving or giving unauthorized assistance on exams, quizzes, or assignments.
- Using unauthorized materials during an exam or on assignments.

### **Examples of Integrity Violations in Personal Conduct:**

- Taking or attempting to take the property of another without permission.
- Misrepresenting the truth or furnishing false information, with the intent of gaining unfair personal advantage, or causing harm to another.
- Verbal or physical harassment of any kind, aimed at any individual or group.
- Inappropriate use of another student's personal information.
- Inappropriate use of D2L or other UA information systems.

It is **every student's responsibility** to seek clarification from faculty on class rules before an assignment is turned in. It is unacceptable to submit an assignment and then claim lack of knowledge of the rules by which it was governed.

Students may submit known or expected violations of the Code of Academic Integrity at <https://goodcat.esms.arizona.edu>.

Policy updated December 2018

# University of Arizona

## School of Accountancy

### Copy of MAcc Academic Integrity Acknowledgement

Integrity and ethical behavior are expected of every student in all academic work. These expectations, as well as the rights and obligations of both the student and faculty are defined in the University of Arizona Code of Academic Integrity (“Code of Academic Integrity”) (<http://deanofstudents.arizona.edu/policies-and-codes/code-academic-integrity>) and in the School of Accountancy Academic Integrity Policy (“Academic Integrity Policy”) ([https://eller.arizona.edu/sites/default/files/dept\\_of\\_acct\\_academic\\_integrity\\_policy.pdf](https://eller.arizona.edu/sites/default/files/dept_of_acct_academic_integrity_policy.pdf)). All Master of Accounting (“MAcc”) and Master of Science Accounting (“MSA”) students are expected to have read and understood these policies in their totality. Lack of understanding of the policy will not excuse integrity violations; therefore, any MAcc or MSA students who have a question regarding the University of Arizona Code of Academic Integrity or the School of Accountancy Academic Integrity Policy should discuss them with the Director of Masters Programs for the School of Accountancy. In addition, students are subject to other rules for academic conduct specific to an individual course or for a specific academic exercise (homework assignment, project, presentation, test, etc.), as defined by the instructor.

The following information and recommendations are designed to supplement the information included in the Code of Academic Integrity and the Academic Integrity Policy. It is not intended to, nor does it revise, replace or amend any of the information found in those two documents.

With the amount of information now available on the internet, the opportunities for academic integrity violations have greatly expanded. In addition to the explanation of violations included in the Code of Academic Integrity and Academic Integrity Policy, consider the following specific examples of violations:

- ▶ Direct use of the words or ideas of another without giving proper credit, including material drawn from print, televised, or electronic sources. This includes finding material, such as solution manuals or instructor guides, on the internet or through other channels. Simply rewriting in your own words does not constitute original work;
- ▶ Unauthorized use of another person's work, in part or in whole, on assignments (including work done in conjunction with another student) and in exams; and
- ▶ Receiving or giving unauthorized assistance on exams, quizzes, or assignments. This includes hiring tutors that complete assignments or parts of assignments for you. Tutors should only provide help and suggestions; the student is responsible for completing the assignment independently.

The consequences of violating the Code of Academic Integrity and/or the Academic Integrity Policy can be significant. It is always better to receive a low grade on a question or assignment than to commit an integrity violation. If you are struggling in a class or with an assignment,

rather than resorting to an action that can lead to an integrity violation, there are numerous options available to you for help:

1. Meet with your instructor or Teaching Assistant during office hours;
2. Request an extension from your instructor; or
3. Meet with your MAcc or MSA Coordinator to explore options for alternative courses or a change in course load.

By signing below, you acknowledge that you have read and understand the Code of Academic Integrity and the Academic Integrity Policy, as defined above. You further agree to abide by the conduct as defined in those documents.

Print Name: \_\_\_\_\_ Date: \_\_\_\_\_

Signature: \_\_\_\_\_

## **Professional Conduct Expectations**

To foster a positive learning environment, students and instructors have a shared responsibility. We want a safe, welcoming, and inclusive environment where all of us feel comfortable with each other and where we can challenge ourselves to succeed. To that end, our focus is on the tasks at hand and not on extraneous activities. Please refrain from any distracting behavior.

We will follow the University's policy regarding threatening behavior by students as well as policies against discrimination and harassment. These policies can be found at: <http://policy.web.arizona.edu/education-and-student-affairs/threatening-behavior-students> and <http://policy.web.arizona.edu/human-resources/nondiscrimination-and-anti-harassment-policy>.

### **Students are Responsible for Knowing Policies:**

Graduate Students within the School of Accountancy are responsible for being aware of and upholding all School of Accountancy and Graduate College policies as they pertain to the completion of their programs.

# Remediation Policies & Procedures

The School of Accountancy has policies and procedures in place to make sure that all student concerns are heard and addressed.

## Student Role in Departmental Governance:

Each year three incoming graduate students are hired to serve as Student Staff within the School of Accountancy. During orientation each semester, the student staff are introduced to the student body as people that they can go to with any concerns about the program. As student staff, these students serve as official liaisons between the students and faculty/staff of the Program. If their peers come to any of the student staff with concerns about the program, the student staff are responsible for escalating the concerns to the Director of Masters Programs. The student staff have weekly meetings with the Assistant Director of the School of Accountancy and the Director of Masters Programs where they can report any problems or concerns they have heard from the student body.

## Student Appeals Process:

If a student wishes to appeal a program policy, a professor's policies or a grade in a course, they should make their appeal in writing to the Director of Masters Programs. The Director will then meet with the Professor and may also have a collective meeting with the student. Based on this meeting, the Director will decide whether to accept the appeal. If the student is not satisfied with the result, or if the problem occurs in a course that the Director of Masters Programs teaches, then the student can request a meeting with the Director of the School of Accountancy. The Director of the School of Accountancy will have the final say on any appeals process decisions.

We will also follow the outlined procedures for various petitions and grievances as stipulated on the University's Graduate College website: <https://grad.arizona.edu/policies/academic-policies/summary-grievance-types-and-responsible-parties>

## Incomplete Policy:

Students who have completed all but a minor portion of the requirements in a course may request an Incomplete from the instructor. Incomplete grade requests must be made in a timely manner (i.e. before the class ends) and are submitted at the instructor's discretion.

The student and instructor must complete a Report of Incomplete Grade form and provide it to the Director of Masters Programs for inclusion in their academic record. The form can be found here: <https://registrar.arizona.edu/faculty-staff-resources/grading/grading-policies/incomplete>. Incomplete courses must be completed timely, in accordance with the agreement in the form.

## Academic Probation Process:

Students on probation are required to meet with the Director of Masters Programs to discuss the steps to be taken to remediate the problems that led to the probationary status, and devise a written plan of action. The Graduate College has specific guidelines that departments must follow to dismiss a student from their programs. Students should be aware of the process, so they know their rights, responsibilities, and remedies for this situation. Students who do not follow the remediation process by the deadlines the Graduate College established may be dismissed from their program.



# Career Development Opportunities

## Resume Review & Resume Book

All students seeking employment will meet with a Peer Advisor to have their resume and cover letter reviewed. The Peer Advisor helps the student identify adjustments that could strengthen their resumes, and cover letters. Prior to a networking event called “Meet the Firms”, students’ resumes which have been reviewed by their peer advisor and submitted with final adjustments, will be placed in a Resume Book. This book is then sent out to all of the firms who participate in the Meet the Firms event.

## Meet the Firms

This event brings together approximately 30 employers. Each employer is assigned a table to display information about their employment opportunities and/or provide “give-aways” to students. The School of Accountancy provides a book of student resumes for participating employers. Information about employers participating in this event will be presented and sent to students in advance. This event is free for participants and open only to accounting students.

## Handshake

Handshake is University of Arizona’s official job board and campus interviewing system. These postings can relate to jobs located at the University of Arizona, Tucson metropolitan area, or across the nation. Many recruiters will not review an application unless the student applies via Handshake. Handshake gives students access to job postings that may not be available on other websites. [https://career.arizona.edu/jobs/handshake?utm\\_medium=home-page&utm\\_source=button&utm\\_campaign=handshake](https://career.arizona.edu/jobs/handshake?utm_medium=home-page&utm_source=button&utm_campaign=handshake)

## Career Advising

At orientation, the Director of Masters Programs asks new students if they would like to participate in the School of Accountancy’s Faculty Mentor Program. Interested students are paired up with a faculty member who reaches out to them at least twice per semester. The primary discussion topics in these meetings are academics and career opportunities.

In addition to the optional Faculty Mentor Program, all students can reach out to the Peer Advisor, who serves as a main connection point between the student body and the School of Accountancy Administrative team. The Peer Advisor is a great resource for students who want assistance with their career search or have questions about registering for courses for the following semester.

The Master’s Program Coordinator helps students plan their program course schedule. The Director of Masters Programs is also always available to meet with students for either academic or career advising.

# Scholarship & Funding

## Master of Accounting Tuition and Fees

For information about cost and tuition for the current Academic Year:

<http://bursar.arizona.edu/students/fees>

## Scholarships & Financial Aid: <https://financialaid.arizona.edu/>

## Scholarship: School of Accountancy

Scholarships for in-person MAcc and MSA students are available on a limited basis.

Please go to the link below and follow the steps in their entirety and in the order listed.

<https://eller.arizona.edu/programs/masters/accounting/master-of-accounting/roi/funding#scholarship>

## Teaching Assistantships

Teaching assistantships are offered on a semester by semester basis to students enrolled in the Master of Accounting program at the University of Arizona. These positions involve working with professors teaching undergraduate accounting courses and providing overall support to School of Accountancy programs. Positions are limited and will be provided to applicants who are most qualified. Qualifications include GPA, GMAT score, recommendations from professors, demonstration of skill in the courses for which you are seeking a TA position, and other qualitative factors.

### Requirements

Students must have a minimum GPA of 3.0. If at any time the GPA drops, they lose their assistantship. Students will be required to work 10 hours per week (at .25 FTE) and if they need any time off they should clear it with their assigned professor. Most faculty are very understanding (especially during exam weeks).

Accepting a TA position indicates that you agree to not hold an outside job during the regular semester without the Director's permission. You are allowed to work during breaks (summer, winter, spring). Working an outside job during the regular semester will make you ineligible to receive TA benefits. All TA's must attend a mandatory training session before classes start.

### Benefits

Benefits for TAs include the following:

- ▶ Out-of-state tuition waiver (i.e. only pay in-state tuition)
- ▶ Up to 50% in-state tuition reduction (depending on part-time or full-time status)
- ▶ Insurance (single, family is extra)
- ▶ In addition to tuition reductions, TAs receive a stipend each semester

# Important Links

## School of Accountancy Home

- ▶ <https://eller.arizona.edu/departments-research/schools-departments/accountancy>

## UAccess

- ▶ <http://uaccess.arizona.edu/>

## D2L

- ▶ <https://d2l.arizona.edu/>

## UA Information Technology

- ▶ <https://it.arizona.edu>

## Graduate College (policies, contacts, resources, deadlines, & other useful information)

- ▶ <http://grad.arizona.edu/>

## Resources for New and Current Students (resources for parents, professional development, health & wellness, funding, etc)

- ▶ <http://grad.arizona.edu/new-and-current-students>

## General Course Catalog:

- ▶ <http://catalog.arizona.edu/>

## University of Arizona's Code of Academic Integrity

- ▶ <http://deanofstudents.arizona.edu/codeofacademicintegrity>

## Policies on Conducting Research (not generally applicable to students in this program)

- ▶ <http://www.orcr.arizona.edu/>

## Parking and Transportation

- ▶ <https://parking.arizona.edu>

## Recreation Center

- ▶ <https://rec.arizona.edu>

## Campus Health

- ▶ <http://www.health.arizona.edu/>

## CatCard Office

- ▶ <https://catcard.arizona.edu>

## Student Engagement & Career Development

- ▶ <https://career.arizona.edu>

# IN-PERSON MASTER OF SCIENCE IN ACCOUNTING

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(Revised April 2022)

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# Program Introduction

The Master of Science in Accounting (MSA) is a program similar to the Master of Accounting (MAcc), but with an emphasis on flexibility.

It is designed to prepare students for careers in professional accounting and consulting with advanced training in financial and/or managerial accounting. It will also aid students in obtaining licensing as a Certified Public Accountant (CPA).

The Master of Science in Accounting program offers:

- ▶ Curriculum to accommodate diverse student backgrounds and interests
- ▶ Faculty with outstanding scholarly achievements and professional experience
- ▶ Technical competency training essential to becoming a licensed CPA
- ▶ Summer internship opportunities with top firms
- ▶ Post-graduate career assistance, including placement of graduates with top firms

## Important Contacts

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**Stephanie Amado**, Master's Program Coordinator

GradAcctPrograms@email.arizona.edu

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Tucson AZ 85721

# Accounting Facilities

Below you will find a list of important locations in McClelland Hall to make note of during your time in the program:

- ▶ School of Accountancy
  - Located on the third floor, room 301
  
- ▶ Graduate Lounge
  - Located on third floor near Grad Lab
  - Places for group meetings
  - Omni lock code to enter: **See School of Accountancy**
  
- ▶ Graduate Lab
  - Located in room 335
  - Remember to bring CatCard

# Learning Objectives

**Within the MSA program students should achieve the following:**

- ▶ **Critical Thinking:** Demonstrates the ability to portray an understanding of a complex technical topic by processing information to form an objective analysis.
- ▶ **Verbal Communication:** Demonstrates the ability to effectively prepare and deliver a professional presentation.
- ▶ **Written Communication:** Expresses written information accurately and in an audience appropriate manner with conciseness and clarity.
- ▶ **Technical Knowledge:** Demonstrates the ability to apply graduate level core discipline subject matter.
- ▶ **Ethics/Social Responsibility:** Identifies ethical dilemmas and develops appropriate courses of action that consider the well-being of others and society. Evaluates the role of legal and social responsibility in business decisions.

# Program Requirements

If prerequisite courses have not been completed prior to admission, these courses may be taken during the program, either in the summer or the regular Fall and Spring semesters. In addition to meeting these prerequisites, the program requires 30 units of graduate coursework. These courses include a minimum of six (6) graduate accounting classes (18 credits). The other four (4) courses (12 credits) required for the MSA Program can be a combination of graduate accounting and other graduate business courses that are suited to your particular career plans.

For students that have already satisfied all prerequisites before beginning the program, the program is typically completed in two full time semesters. Students that need to complete prerequisites during their program typically take three or four semesters to do so. Per Graduate College policy, all coursework must be completed within 6 years maximum.

- ▶ 30 Units Total
  - 18 Required Accounting Units
  - 12 Elective Units

## Grade Requirements

**Prerequisite Courses:** You must obtain a B or better in any prerequisite courses that you are required to take as part of their program. We reserve the right to remove a student from the program should they fail to meet these requirements.

**Overall:** In order to receive credit for a course you must obtain a grade of C or higher. However, a grade below a C will still impact your GPA. A 3.0 GPA is required for graduation. Students who have a cumulative GPA of less than 3.0 at any time during the program will be placed on academic probation and given one semester to improve their GPA to a 3.0. Students whose GPA is below 3.0 for two consecutive semesters will be disqualified from the program. For more details see the Remediation section.

## Courses:

### *Prerequisites*

- ▶ ACCT 200 Introduction to Financial Accounting
- ▶ ACCT 210 Introduction to Managerial Accounting
- ▶ ACCT 310 Cost Accounting
- ▶ ACCT 500A Intermediate Financial Accounting I
- ▶ ACCT 500B Intermediate Financial Accounting II
- ▶ ACCT 520 Principles of Federal Taxation



## Program Course Requirements

**Choose a minimum of 9 units from the following core courses:**

- ▶ ACCT 501      Advanced Accounting SPRING ONLY
- ▶ ACCT 521      Business Law FALL or SPRING
- ▶ ACCT 522      Advanced Federal Taxation FALL ONLY
- ▶ ACCT 531      Principles of Auditing FALL ONLY
- ▶ ACCT 551\*     Financial Statement Analysis FALL ONLY

**Choose an additional 9 units from the courses above or below:**

- ▶ ACCT 515      Ethics for Professional Accountants SPRING ONLY
- ▶ ACCT 529      Multijurisdictional Taxation SPRING ONLY
- ▶ ACCT 530      Forensic & Investigative Accounting SPRING ONLY
- ▶ ACCT 532      Innovations & Simulations in Accounting & Auditing SPRING ONLY
- ▶ ACCT 553      Tax Research & Communications FALL ONLY
- ▶ ACCT 557A     Partnership Taxation FALL ONLY
- ▶ ACCT 561\*     Accounting Information Systems FALL or SPRING
- ▶ ACCT 562ABC   Technology for Accountants and IFRS FALL or SPRING
- ▶ ACCT 572A\*   Accounting for Not-for-Profit Entities FALL ONLY
- ▶ ACCT 580      Communication Skills for Accountants FALL ONLY

\*Classes may only be taken if not previously taken in undergraduate studies

**Choose 12 units of electives:**

- ▶ Any additional graduate ACCT course from the lists above
- ▶ Any approved alternative business elective
- ▶ See your Program Coordinator for a list of pre-approved electives

## Transfer Credit Policy

All Graduate College policies on transfer credits must be followed:

<https://grad.arizona.edu/gsas/degree-requirements/masters-degrees#Transfer%20Credit>

A maximum of 6 units of transfer credit can be counted towards the elective requirements of the program. Transfer credits will not be counted towards the ACCT course requirements of the program.

## Dual Degrees

The Master of Science in Accounting program is the ideal choice for students who want to expand their graduate studies beyond accounting. An approved dual degree plan with the MSA program allows for up to 15 double-counted credits. The MSA offers the opportunity for students to complete a dual degree in the Masters of Business Administration (MBA), Masters of Science in MIS, Masters of Science in Finance, Master of Science in Business Analytics, or Juris Doctorate (JD). Students must apply to and be admitted into both programs. After successful admissions into both programs, the student must coordinate with both programs to determine their program plan.

# Graduation Requirements

In addition to meeting all of the program requirements, there are several items you will need to complete in order to be eligible for your program completion and graduation.

## GradPath Forms

To access your GradPath forms you will need to log on to your UAccess account. From your drop down menu select GradPath Forms. Here you will need to fill out the following four (4) forms in sequential order.

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This form is an acknowledgement and acceptance of the University's Academic Code of Integrity. ***This form should be completed in the first month of your last semester. Completing this form allows you to access the next form in the GradPath.***

For more step by step information on this form:

<https://www.youtube.com/watch?v=OROLVBHAcZQ&feature=youtu.be>

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This form documents your entire program coursework and academics. ***This form should also be completed in the first month of your last semester.*** Please do not include your prerequisite courses as these do not count towards the units for your Master's completion. Please include all course titles (i.e. ACCT 531 – Principles of Auditing). Please list Janee Johnson/James Brushwood as your Faculty Advisor. Once you have completed this form, there are four (4) approvals that need to be received in order to finalize and approve your Plan of Study: Program Coordinator, Program Director, School of Accountancy Director, and the Graduate College (Multiple Approvers). The system will inform each of these individuals that their approval is needed. If your Plan of Study gets declined, you will receive an automated message making you aware. Once you log into Uaccess and view your GradPath forms, you will be provided with a reason for the denial. The most common denial is due to listing your pre-requisite courses.

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This form requires no action on your part. The School of Accountancy will report completion for a master's student to notify the Graduate College that the student has satisfied all requirements for the degree. Your Master's Program Coordinator will complete this form.

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The MSA exam is required to be taken and passed by every student in order to graduate. It is a comprehensive exam covering materials learned throughout the program. This exam is typically held in the last semester of the program.

The test consists of 2 components:

- ▶ Written essay assignment
  - Graded on pass/fail scale
  - Must be submitted to D2L by the start time of the multiple-choice exam
- ▶ Multiple choice exam
  - Students choose 3 of the 6 sections available. Students may only select sections for courses they took during the MSA program. Students do not need to select their sections in advance. On the day of the exam, all students can preview the questions for each course they took and then select three of the exams to take. The exam is closed note/book.
    - 501 (Advanced Acct.)
    - 521 (Business Law)
    - 522 (Advanced Fed. Tax)
    - 531 (Principles of Auditing)
    - 551 (Accounting Analysis of F.S.)
    - 647A (Corporate Tax)
  - 10 questions per section with 3 hours to complete
  - A score of at least 70% is considered passing

\*Students who do not pass the exam on the first try will be given one retake opportunity.

# Student Conduct Policies

## School of Accountancy Academic Integrity Policy

The accounting profession is built on a foundation of integrity and ethics. As such, we strive to prepare Accounting professionals who will succeed in demanding and competitive business environments with skill and integrity. The School of Accountancy's Academic Integrity Policy exists to provide faculty and students a guide to our standards of ethical conduct and to the penalties associated with their violation. Our success in promoting a culture of honesty and respect will depend on the extent to which all members of the Eller community embrace these standards, holding themselves and those with whom they work accountable to them in their daily actions and words.

All members of the School of Accountancy are expected to know the University of Arizona Academic Integrity Policy's content and implications. Lack of familiarity with the policy will not excuse integrity violations. Complete information about the Code of Academic Integrity can be reviewed at <https://deanofstudents.arizona.edu/policies/code-academic-integrity>.

**The School of Accountancy has a zero tolerance policy related to academic integrity violations. Students found to have violated this policy will be removed from the undergraduate accounting major or accounting graduate program.** In addition to being removed from the School of Accountancy program, students could receive a failing grade, notation on their transcript, and could face removal from the Eller College. Faculty members are responsible for describing rules specific to their classes beyond the general policy and will determine the additional penalties for violations.

### **Examples of Integrity Violations in Academic Conduct:**

- Direct use of the words or ideas of another without giving proper credit, including material drawn from prior assignments, print, televised, or electronic sources.
- Submitting an item of academic work that has previously been submitted or simultaneously submitted without fair citation of the original work or authorization by the faculty member.
- Use of another person's work, in part or in whole, on assignments or projects (including work done in conjunction with another student), and in exams.
- Receiving or giving unauthorized assistance on exams, quizzes, or assignments.
- Using unauthorized materials during an exam or on assignments.

### **Examples of Integrity Violations in Personal Conduct:**

- Taking or attempting to take the property of another without permission.
- Misrepresenting the truth or furnishing false information, with the intent of gaining unfair personal advantage, or causing harm to another.
- Verbal or physical harassment of any kind, aimed at any individual or group.
- Inappropriate use of another student's personal information.
- Inappropriate use of D2L or other UA information systems.

It is **every student's responsibility** to seek clarification from faculty on class rules before an assignment is turned in. It is unacceptable to submit an assignment and then claim lack of knowledge of the rules by which it was governed.

Students may submit known or expected violations of the Code of Academic Integrity at <https://goodcat.esms.arizona.edu>.

Policy updated December 2018

# University of Arizona

## School of Accountancy

### Copy of MSA Academic Integrity Acknowledgement

Integrity and ethical behavior are expected of every student in all academic work. These expectations, as well as the rights and obligations of both the student and faculty are defined in the University of Arizona Code of Academic Integrity (“Code of Academic Integrity”) (<http://deanofstudents.arizona.edu/policies-and-codes/code-academic-integrity>) and in the School of Accountancy Academic Integrity Policy (“Academic Integrity Policy”) ([https://eller.arizona.edu/sites/default/files/dept\\_of\\_acct\\_academic\\_integrity\\_policy.pdf](https://eller.arizona.edu/sites/default/files/dept_of_acct_academic_integrity_policy.pdf)). All Master of Accounting (“MAcc”) and Master of Science Accounting (“MSA”) students are expected to have read and understood these policies in their totality. Lack of understanding of the policy will not excuse integrity violations; therefore, any MAcc or MSA students who have a question regarding the University of Arizona Code of Academic Integrity or the School of Accountancy Academic Integrity Policy should discuss them with the Director of Masters Programs for the School of Accountancy. In addition, students are subject to other rules for academic conduct specific to an individual course or for a specific academic exercise (homework assignment, project, presentation, test, etc.), as defined by the instructor.

The following information and recommendations are designed to supplement the information included in the Code of Academic Integrity and the Academic Integrity Policy. It is not intended to, nor does it revise, replace or amend any of the information found in those two documents.

With the amount of information now available on the internet, the opportunities for academic integrity violations have greatly expanded. In addition to the explanation of violations included in the Code of Academic Integrity and Academic Integrity Policy, consider the following specific examples of violations:

- ▶ Direct use of the words or ideas of another without giving proper credit, including material drawn from print, televised, or electronic sources. This includes finding material, such as solution manuals or instructor guides, on the internet or through other channels. Simply rewriting in your own words does not constitute original work;
- ▶ Unauthorized use of another person's work, in part or in whole, on assignments (including work done in conjunction with another student) and in exams; and
- ▶ Receiving or giving unauthorized assistance on exams, quizzes, or assignments. This includes hiring tutors that complete assignments or parts of assignments for you. Tutors should only provide help and suggestions; the student is responsible for completing the assignment independently.

The consequences of violating the Code of Academic Integrity and/or the Academic Integrity Policy can be significant. It is always better to receive a low grade on a question or assignment than to commit an integrity violation. If you are struggling in a class or with an assignment,

rather than resorting to an action that can lead to an integrity violation, there are numerous options available to you for help:

1. Meet with your instructor or Teaching Assistant during office hours;
2. Request an extension from your instructor; or
3. Meet with your MAcc or MSA Coordinator to explore options for alternative courses or a change in course load.

By signing below, you acknowledge that you have read and understand the Code of Academic Integrity and the Academic Integrity Policy, as defined above. You further agree to abide by the conduct as defined in those documents.

Print Name: \_\_\_\_\_ Date: \_\_\_\_\_

Signature: \_\_\_\_\_

## **Professional Conduct Expectations**

To foster a positive learning environment, students and instructors have a shared responsibility. We want a safe, welcoming, and inclusive environment where all of us feel comfortable with each other and where we can challenge ourselves to succeed. To that end, our focus is on the tasks at hand and not on extraneous activities. Please refrain from any distracting behavior.

We will follow the University's policy regarding threatening behavior by students as well as policies against discrimination and harassment. These policies can be found at: <http://policy.web.arizona.edu/education-and-student-affairs/threatening-behavior-students> and <http://policy.web.arizona.edu/human-resources/nondiscrimination-and-anti-harassment-policy>.

### **Students are Responsible for Knowing Policies:**

Graduate Students within the School of Accountancy are responsible for being aware of and upholding all School of Accountancy and Graduate College policies as they pertain to the completion of their programs.



# Remediation Policies & Procedures

The School of Accountancy has policies and procedures in place to make sure that all student concerns are heard and addressed.

## Student Role in Departmental Governance:

Each year three incoming graduate students are hired to serve as Student Staff within the School of Accountancy. During orientation each semester, the student staff are introduced to the student body as people that they can go to with any concerns about the program. As student staff, these students serve as official liaisons between the students and faculty/staff of the Program. If their peers come to any of the student staff with concerns about the program, the student staff are responsible for escalating the concerns to the Director of Masters Programs. The student staff have weekly meetings with the Assistant Director of the School of Accountancy and the Director of Masters Programs where they can report any problems or concerns they have heard from the student body.

## Student Appeals Process:

If a student wishes to appeal a program policy, a professor's policies or a grade in a course, they should make their appeal in writing to the Director of Masters Programs. The Director will then meet with the Professor and may also have a collective meeting with the student. Based on this meeting, the Director will decide whether to accept the appeal. If the student is not satisfied with the result, or if the problem occurs in a course that the Director of Masters Programs teaches, then the student can request a meeting with the Director of the School of Accountancy. The Director of the School of Accountancy will have the final say on any appeals process decisions.

We will also follow the outlined procedures for various petitions and grievances as stipulated on the University's Graduate College website: <https://grad.arizona.edu/policies/academic-policies/summary-grievance-types-and-responsible-parties>

## Incomplete Policy:

Students who have completed all but a minor portion of the requirements in a course may request an Incomplete from the instructor. Incomplete grade requests must be made in a timely manner (i.e. before the class ends) and are submitted at the instructor's discretion.

The student and instructor must complete a Report of Incomplete Grade form and provide it to the Director of Masters Programs for inclusion in their academic record. The form can be found here: <https://registrar.arizona.edu/faculty-staff-resources/grading/grading-policies/incomplete>. Incomplete courses must be completed timely, in accordance with the agreement in the form.

## Academic Probation Process:

Students on probation are required to meet with the Director of Masters Programs to discuss the steps to be taken to remediate the problems that led to the probationary status, and devise a written plan of action. The Graduate College has specific guidelines that departments must follow to dismiss a student from their programs. Students should be aware of the process, so they know their rights, responsibilities, and remedies for this situation. Students who do not follow the remediation process by the deadlines the Graduate College established may be dismissed from their program.

# Career Development Opportunities

## Resume Review & Resume Book

All students seeking employment will meet with a Peer Advisor to have their resume and cover letter reviewed. The Peer Advisor helps the student identify adjustments that could strengthen their resumes, and cover letters. Prior to a networking event called “Meet the Firms”, students’ resumes which have been reviewed by their peer advisor and submitted with final adjustments, will be placed in a Resume Book. This book is then sent out to all of the firms who participate in the Meet the Firms event.

## Meet the Firms

This event brings together approximately 30 employers. Each employer is assigned a table to display information about their employment opportunities and/or provide “give-aways” to students. The School of Accountancy provides a book of student resumes for participating employers. Information about employers participating in this event will be presented and sent to students in advance. This event is free for participants and open only to accounting students.

## Career Panel/Immersion Day

This event brings together employers from the Big 4 accounting firms, large national firms, local firms, as well as employers from several different industries. Employers are split up into different classrooms where they speak to the students about their careers and answer any questions. This event allows students the opportunity to meet and network with a vast range of employers. Students obtain valuable knowledge from the employers that will help them with their future employment decisions.

## Handshake

Handshake is University of Arizona’s official job board and campus interviewing system. These postings can relate to jobs located at the University of Arizona, Tucson metropolitan area, or across the nation. Many recruiters will not review an application unless the student applies via Handshake. Handshake gives students access to job postings that may not be available on other websites. [https://career.arizona.edu/jobs/handshake?utm\\_medium=home-page&utm\\_source=button&utm\\_campaign=handshake](https://career.arizona.edu/jobs/handshake?utm_medium=home-page&utm_source=button&utm_campaign=handshake)

## Career Advising

At orientation, the Director of Masters Programs asks new students if they would like to participate in the School of Accountancy’s Faculty Mentor Program. Interested students are paired up with a faculty member who reaches out to them at least twice per semester. The primary discussion topics in these meetings are academics and career opportunities.

In addition to the optional Faculty Mentor Program, all students can reach out to the Peer Advisor, who serves as a main connection point between the student body and the School of Accountancy Administrative team. The Peer Advisor is a great resource for students who want assistance with their career search or have questions about registering for courses for the following semester.

The Master's Program Coordinator helps students plan their program course schedule. The Director of Masters Programs is also always available to meet with students for either academic or career advising.

# Scholarship & Funding

## Master of Accounting Tuition and Fees

For information about cost and tuition for the current Academic Year:

<http://bursar.arizona.edu/students/fees>

## Scholarships & Financial Aid: <https://financialaid.arizona.edu/>

## Scholarship: School of Accountancy

Scholarships for in-person MAcc and MSA students are available on a limited basis.

Please go to the link below and follow the steps in their entirety and in the order listed.

<https://eller.arizona.edu/programs/masters/accounting/master-of-accounting/roi/funding#scholarship>

## Teaching Assistantships

Teaching assistantships are offered on a semester by semester basis to students enrolled in the Master of Accounting program at the University of Arizona. These positions involve working with professors teaching undergraduate accounting courses and providing overall support to School of Accountancy programs. Positions are limited and will be provided to applicants who are most qualified. Qualifications include GPA, GMAT score, recommendations from professors, demonstration of skill in the courses for which you are seeking a TA position, and other qualitative factors.

### Requirements

Students must have a minimum GPA of 3.0. If at any time the GPA drops, they lose their assistantship. Students will be required to work 10 hours per week (at .25 FTE) and if they need any time off they should clear it with their assigned professor. Most faculty are very understanding (especially during exam weeks).

Accepting a TA position indicates that you agree to not hold an outside job during the regular semester without the Director's permission. You are allowed to work during breaks (summer, winter, spring). Working an outside job during the regular semester will make you ineligible to receive TA benefits. All TA's must attend a mandatory training session before classes start.

### Benefits

Benefits for TAs include the following:

- ▶ Out-of-state tuition waiver (i.e. only pay in-state tuition)
- ▶ Up to 50% in-state tuition reduction (depending on part-time or full-time status)
- ▶ Insurance (single, family is extra)
- ▶ In addition to tuition reductions, TAs receive a stipend each semester

# Important Links

## School of Accountancy Home

- ▶ <https://eller.arizona.edu/departments-research/schools-departments/accountancy>

## UAccess

- ▶ <http://uaccess.arizona.edu/>

## D2L

- ▶ <https://d2l.arizona.edu/>

## UA Information Technology

- ▶ <https://it.arizona.edu>

## Graduate College (policies, contacts, resources, deadlines, & other useful information)

- ▶ <http://grad.arizona.edu/>

## Resources for New and Current Students (resources for parents, professional development, health & wellness, funding, etc)

- ▶ <http://grad.arizona.edu/new-and-current-students>

## General Course Catalog:

- ▶ <http://catalog.arizona.edu/>

## University of Arizona's Code of Academic Integrity

- ▶ <http://deanofstudents.arizona.edu/codeofacademicintegrity>

## Policies on Conducting Research (not generally applicable to students in this program)

- ▶ <http://www.orcr.arizona.edu/>

## Parking and Transportation

- ▶ <https://parking.arizona.edu>

## Recreation Center

- ▶ <https://rec.arizona.edu>

## Campus Health

- ▶ <http://www.health.arizona.edu/>

## CatCard Office

- ▶ <https://catcard.arizona.edu>

## Student Engagement & Career Development

- ▶ <https://career.arizona.edu>

# ONLINE MASTER OF SCIENCE IN ACCOUNTING

Eller College of Management  
Dhaliwal-Reidy School of Accountancy  
Student Handbook

(Revised April 2022)

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1. Program Introduction & Learning Objectives
2. Program Requirements
3. Graduation Requirements
4. Student Conduct Policies
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7. Important Links



# Program Introduction

The Online Master of Science in Accounting (O-MSA) program is designed for working professionals and students who wish to pursue an accounting master's degree. The advanced coursework will help student prepare for or further a career in professional accounting while earning credit toward obtaining a CPA license.

The Master of Science in Accounting program offers:

- ▶ Curriculum to accommodate diverse student backgrounds and interests
- ▶ Faculty with outstanding scholarly achievements and professional experience
- ▶ Technical competency training essential to becoming a licensed CPA
- ▶ Post-graduate career assistance

## Important Contacts

**Shyam Sunder**, Director, School of Accountancy  
1130 E. Helen St., McClelland Hall 301  
Tucson AZ 85721

**Janeé Johnson**, Senior Lecturer & Director of Masters Programs (through Dec. 2022)  
1130 E. Helen St., McClelland Hall 301  
Tucson AZ 85721

**James Brushwood**, Senior Lecturer & Director of Masters Programs (beginning Jan. 2023)  
1130 E. Helen St., McClelland Hall 301  
Tucson AZ 85721

**Stephanie Amado**, Master's Program Coordinator  
GradAcctPrograms@email.arizona.edu  
1130 E. Helen St., McClelland Hall 301  
Tucson AZ 85721

# Learning Objectives

**Within the MSA program students should achieve the following:**

- ▶ **Critical Thinking:** Demonstrates the ability to portray an understanding of a complex technical topic by processing information to form an objective analysis.
- ▶ **Written Communication:** Expresses written information accurately and in an audience appropriate manner with conciseness and clarity.
- ▶ **Technical Knowledge:** Demonstrates the ability to apply graduate level core discipline subject matter.
- ▶ **Ethics/Social Responsibility:** Identifies ethical dilemmas and develops appropriate courses of action that consider the well-being of others and society. Evaluates the role of legal and social responsibility in business decisions.

# Program Requirements

In addition to meeting prerequisites, the program requires 30 units of graduate coursework. These courses include a minimum of 18 units of graduate accounting classes. The other 12 credits required for the MSA Program can be a combination of graduate accounting and other graduate business courses (from the O-MBA program) that are suited to your particular career plans.

For students that have already satisfied all prerequisites before beginning the program, the program can be completed in two full time semesters. However, most student in the program are working professionals, and therefore, part-time students. Part-time students typically take 2 years to complete the program. For students that need to complete prerequisites during their program, the duration will be extended by about 6 months to a year. Note: applicants needing prerequisites should plan to start in the Summer, which is when most online prerequisites are offered. Per Graduate College policy, all coursework must be completed within 6 years maximum.

- ▶ 30 Units Total
  - 18 Required Accounting Units
  - 12 Elective Units

## Grade Requirements

Prerequisite Courses: You must obtain a B or better in any prerequisite courses that you are required to take as part of their program. We reserve the right to remove a student from the program should they fail to meet these requirements.

Overall: In order to receive credit for a course you must obtain a grade of C or higher. However, a grade below a C will still impact your GPA. A 3.0 GPA is required for graduation. Students who have a cumulative GPA of less than 3.0 at any time during the program will be placed on academic probation and given one semester to improve their GPA to a 3.0. Students whose GPA is below 3.0 for two consecutive semesters will be disqualified from the program. For more details see the Remediation section.

## Courses:

### *Prerequisites*

- ▶ ACCT 200 Introduction to Financial Accounting
- ▶ ACCT 210 Introduction to Managerial Accounting
- ▶ ACCT 310/545 Cost/Managerial Accounting
- ▶ ACCT 500A Intermediate Financial Accounting I
- ▶ ACCT 500B Intermediate Financial Accounting II
- ▶ ACCT 520 Principles of Federal Taxation

## *Program Course Requirements*

**Choose a minimum of 9 units from the following core courses:**

- ▶ ACCT 501      Advanced Financial Accounting – Spring II
- ▶ ACCT 521      Business Law – Fall II
- ▶ ACCT 522      Advanced Federal Taxation – Fall I
- ▶ ACCT 531      Principles of Auditing – Fall I

**Choose an additional 9 units from the courses above or below:**

- ▶ ACCT 515      Ethics for Professional Accountants – Spring II
- ▶ ACCT 525      Accounting Theory & Institutions – Spring I
- ▶ ACCT 551      Financial Statement Analysis – Summer I
- ▶ ACCT 572A     Accounting for Not for Profit Entities – Fall II
- ▶ ACCT 575      Healthcare Accounting – Summer II
- ▶ Additional offered ACCT graduate courses as they are developed.

**Choose 12 units of electives:**

- ▶ Any approved Online MBA elective – Fall, Spring, & Summer offerings

## Transfer Credit Policy

All Graduate College policies on transfer credits must be followed:

<https://grad.arizona.edu/gsas/degree-requirements/masters-degrees#Transfer%20Credit>

A maximum of 6 units of transfer credit can be counted towards the elective requirements of the program. Transfer credits will not be counted towards the ACCT course requirements of the program.

## Dual Degrees

The Master of Science in Accounting program is the ideal choice for students who want to expand their graduate studies beyond accounting. An approved dual degree plan with the MSA program allows for up to 15 double-counted credits. The MSA offers the opportunity for students to complete a dual degree in the Masters of Business Administration (MBA), Masters of Science in MIS, Healthcare Management or Entrepreneurship. Students must apply to and be admitted into both programs. After successful admissions into both programs, the student must coordinate with both programs to determine their program plan.

# Graduation Requirements

In addition to meeting all of the program requirements, there are several items you will need to complete in order to be eligible for your program completion and graduation.

## GradPath Forms

To access your GradPath forms you will need to log on to your UAccess account. From your drop down menu select GradPath Forms. Here you will need to fill out the following four (4) forms in sequential order.

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For more step by step information on this form:

<https://www.youtube.com/watch?v=OROLVBHAcZQ&feature=youtu.be>

### 2. Plan of Study (PoS)

This form documents your entire program coursework and academics. ***This form should also be completed in the first month of your last semester.*** Please do not include your prerequisite courses as these do not count towards the units for your Master's completion. Please include all course titles (i.e. ACCT 531 – Principles of Auditing). Please list Janee Johnson/James Brushwood as your Faculty Advisor. Once you have completed this form, there are four (4) approvals that need to be received in order to finalize and approve your Plan of Study: Program Coordinator, Program Director, School of Accountancy Director, and the Graduate College (Multiple Approvers). The system will inform each of these individuals that their approval is needed. If your Plan of Study gets declined, you will receive an automated message making you aware. Once you log into Uaccess and view your GradPath forms, you will be provided with a reason for the denial. The most common denial is due to listing your pre-requisite courses.

For more step by step information on this form:

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### 3. Master's Committee Appointment Form

This form will not be available until the PoS has been approved. Pending the submission and approval of your PoS, this form must be completed by the third month in your final semester. When asked whether or not you have a committee say no, and list Janee Johnson/James Brushwood as your faculty advisor.

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### 4. Master's Completion Form

This form requires no action on your part. The School of Accountancy will report completion for a master's student to notify the Graduate College that the student has satisfied all requirements for the degree. Your Master's Program Coordinator will complete this form.

## The MSA Exam

The MSA exam is required to be taken and passed by every student in order to graduate. It is a comprehensive exam with questions covering the key items that students should have taken away from the program. The earliest a student can take the exam is once they have completed three of the four classes listed below. The latest a student can take the exam is two weeks after they have completed their last course in the program. The multiple-choice portion of the exam is scheduled through Examity, an online proctoring service, which can be accessed on the O-MSA Exam D2L page. The Examity proctor will open the exam for the student after confirming the setup of their space.

For Examity proctored tests, external webcams are required and internal webcams are not permitted. The external webcam should be set up so that the proctor can see the student's computer screen, desk, and a profile of the student's face. The exam is closed book and notes, so students need to have a clear workspace before starting the exam. Students are permitted to have a calculator and dry erase board. Students are also allowed to have a blank Excel file for their work, but they cannot save the file. The proctor will verify that the Excel file is closed without being saved once the exam is complete.

The test consists of 2 components:

- ▶ Written essay assignment
  - Graded on pass/fail scale
  - Must be submitted within 24 hours of submitting the multiple-choice exam

▶ Multiple choice exam

- Student chooses 3 of the 4 sections available. Students may only select sections for which they took the related course during the MSA program.
  - 501 (Advanced Acct.)
  - 521 (Business Law)
  - 522 (Advanced Fed. Tax)
  - 531 (Principles of Auditing)
- 10 questions per section with 2 hours to complete on D2L
- A score of at least 70% is considered passing
- Results will be released within one week

\*Students who do not pass the exam on the first try will be given one retake opportunity. Students must schedule a retake exam through Examity within two weeks of receiving the notification that they did not pass their first attempt. If students have to retake the essay portion, their essays are due within 24 hours of completing the retake of the multiple-choice exam or as otherwise indicated by the Director of the Masters Programs.

# Student Conduct Policies

## School of Accountancy Academic Integrity Policy

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- Use of another person's work, in part or in whole, on assignments or projects (including work done in conjunction with another student), and in exams.
- Receiving or giving unauthorized assistance on exams, quizzes, or assignments.
- Using unauthorized materials during an exam or on assignments.

### **Examples of Integrity Violations in Personal Conduct:**

- Taking or attempting to take the property of another without permission.
- Misrepresenting the truth or furnishing false information, with the intent of gaining unfair personal advantage, or causing harm to another.
- Verbal or physical harassment of any kind, aimed at any individual or group.
- Inappropriate use of another student's personal information.
- Inappropriate use of D2L or other UA information systems.



It is **every student's responsibility** to seek clarification from faculty on class rules before an assignment is turned in. It is unacceptable to submit an assignment and then claim lack of knowledge of the rules by which it was governed.

Students may submit known or expected violations of the Code of Academic Integrity at <https://goodcat.esms.arizona.edu>.

Policy updated December 2018

# University of Arizona

## School of Accountancy

### Copy of Online Graduate Accounting Programs Academic Integrity Acknowledgement

Integrity and ethical behavior are expected of every student in all academic work. These expectations, as well as the rights and obligations of both the student and faculty are defined in the University of Arizona Code of Academic Integrity (“Code of Academic Integrity”) (<http://deanofstudents.arizona.edu/policies-and-codes/code-academic-integrity>) and in the School of Accountancy Academic Integrity Policy (“Academic Integrity Policy”) ([https://eller.arizona.edu/sites/default/files/dept\\_of\\_acct\\_academic\\_integrity\\_policy.pdf](https://eller.arizona.edu/sites/default/files/dept_of_acct_academic_integrity_policy.pdf)). All Master of Accounting (“MAcc”), Master of Science Accounting (“MSA”), Online Master of Science in Accounting (“OMSA”), and Online Graduate Accounting Certificate (“O-Cert”) students are expected to have read and understood these policies in their totality. Lack of understanding of the policy will not excuse integrity violations; therefore, any MAcc, MSA, OMSA, or O-CERT students who have a question regarding the University of Arizona Code of Academic Integrity or the School of Accountancy Academic Integrity Policy should discuss them with the Director of Masters Programs for the School of Accountancy. In addition, students are subject to other rules for academic conduct specific to an individual course or for a specific academic exercise (homework assignment, project, presentation, test, etc.), as defined by the instructor.

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than to commit an integrity violation. If you are struggling in a class or with an assignment, rather than resorting to an action that can lead to an integrity violation, there are numerous options available to you for help:

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2. Request an extension from your instructor; or
3. Meet with your Program Coordinator to explore options for alternative courses or a change in course load.

By signing below, you acknowledge that you have read and understand the Code of Academic Integrity and the Academic Integrity Policy, as defined above. You further agree to abide by the conduct as defined in those documents.

Print Name: \_\_\_\_\_

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

## **Professional Conduct Expectations**

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### **Students are Responsible for Knowing Policies:**

Graduate Students within the School of Accountancy are responsible for being aware of and upholding all School of Accountancy and Graduate College policies as they pertain to the completion of their programs.

# Remediation Policies & Procedures

The School of Accountancy has policies and procedures in place to make sure that all student concerns are heard and addressed.

## Student Role in Departmental Governance:

Each year an incoming graduate student is hired as a student staff to serve as a Peer Advisor within the School of Accountancy. Online students are introduced to the Peer Advisor via email. In addition to providing academic and career support (resume reviews, etc), the Peer Advisor also serves as a liaison between the students and faculty/staff of the Program. If students come to the Peer Advisor with concerns about the program, the Peer Advisor is responsible for escalating the concerns to the Director of Masters Program. The Peer Advisor has weekly meetings with the Assistant Director of the School of Accountancy and the Director of Masters Programs where they can report any problems or concerns they have heard from the student body.

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If a student wishes to appeal a program policy, a professor's policies or a grade in a course, they should make their appeal in writing to the Director of Masters Programs. The Director will then meet with the Professor and may also have a collective meeting with the student. Based on this meeting, the Director will decide whether to accept the appeal. If the student is not satisfied with the result, or if the problem occurs in a course that the Director of Masters Programs teaches, then the student can request a meeting with the Director of the School of Accountancy. The Director of the School of Accountancy will have the final say on any appeals process decisions.

We will also follow the outlined procedures for various petitions and grievances as stipulated on the University's Graduate College website: <https://grad.arizona.edu/policies/academic-policies/summary-grievance-types-and-responsible-parties>

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The student and instructor must complete a Report of Incomplete Grade form and provide it to the Director of Masters Programs for inclusion in their academic record. The form can be found here: <https://registrar.arizona.edu/faculty-staff-resources/grading/grading-policies/incomplete>. Incomplete courses must be completed timely, in accordance with the agreement in the form.

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Students on probation are required to meet with the Director of Masters Programs to discuss the steps to be taken to remediate the problems that led to the probationary status, and devise a written plan of action. The Graduate College has specific guidelines that departments must follow to dismiss a student from their programs. Students should be aware of the process, so they know their rights, responsibilities, and remedies for this situation. Students who do not follow the remediation process by the deadlines the Graduate College established may be dismissed from their program.

# Career Development Opportunities

## Resume Review & Resume Book

All students seeking employment may have their resume and cover letter reviewed by a Peer Advisor. The Peer Advisor helps the student identify adjustments that could strengthen their resumes, and cover letters. Prior to a networking event called “Meet the Firms”, students’ resumes which have been reviewed by their peer advisor and submitted with final adjustments, will be placed in a Resume Book. This book is then sent out to all of the firms who participate in the Meet the Firms event.

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This event brings together approximately 30 employers. Each employer is assigned a table to display information about their employment opportunities and/or provide “give-aways” to students. The School of Accountancy provides a book of student resumes for participating employers. Information about employers participating in this event will be presented and sent to students in advance. This event is free for participants and open only to accounting students.

## Handshake

Handshake is University of Arizona’s official job board and campus interviewing system. These postings can relate to jobs located at the University of Arizona, Tucson metropolitan area, or across the nation. Many recruiters will not review an application unless the student applies via Handshake. Handshake gives students access to job postings that may not be available on other websites. [https://career.arizona.edu/jobs/handshake?utm\\_medium=home-page&utm\\_source=button&utm\\_campaign=handshake](https://career.arizona.edu/jobs/handshake?utm_medium=home-page&utm_source=button&utm_campaign=handshake)

## Career Advising

All students can reach out to the Peer Advisor, who serves as a main connection point between the student body and the School of Accountancy Administrative team. The Peer Advisor is a great resource for students who want assistance with their career search or have questions about registering for courses for the following semester.

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## D2L

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## UA Information Technology

- ▶ <https://it.arizona.edu>

## Graduate College (policies, contacts, resources, deadlines, & other useful information)

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## Resources for New and Current Students (resources for parents, professional development, health & wellness, funding, etc)

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## General Course Catalog:

- ▶ <http://catalog.arizona.edu/>

## University of Arizona's Code of Academic Integrity

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## Policies on Conducting Research (not generally applicable to students in this program)

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## CatCard Office

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## Scholarships & Financial Aid

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# ONLINE GRADUATE CERTIFICATE IN ACCOUNTING

Eller College of Management  
Dhaliwal-Reidy School of Accountancy  
Student Handbook

(Revised April 2022)

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1. Program Introduction & Learning Objectives
2. Program Requirements
3. Graduation Requirements
4. Student Conduct Policies
5. Remediation Policies & Procedures
6. Career Development Opportunities
7. Important Links

# Program Introduction

The Online Graduate Accounting Certificate (O-CERT) program is designed for working professionals and students who wish to pursue graduate accounting coursework. The advanced coursework will help student prepare for or further a career in professional accounting while earning credit toward obtaining a CPA license.

The Graduate Accounting Certificate program offers:

- ▶ Curriculum to accommodate diverse student backgrounds and interests
- ▶ Faculty with outstanding scholarly achievements and professional experience
- ▶ Technical competency training essential to becoming a licensed CPA
- ▶ Post-graduate career assistance

## Important Contacts

**Shyam Sunder**, Director, School of Accountancy  
1130 E. Helen St., McClelland Hall 301  
Tucson AZ 85721

**Janeé Johnson**, Senior Lecturer & Director of Masters Programs (through Dec. 2022)  
1130 E. Helen St., McClelland Hall 301  
Tucson AZ 85721

**James Brushwood**, Senior Lecturer & Director of Masters Programs (beginning Jan. 2023)  
1130 E. Helen St., McClelland Hall 301  
Tucson AZ 85721

**Stephanie Amado**, Master's Program Coordinator  
GradAcctPrograms@email.arizona.edu  
1130 E. Helen St., McClelland Hall 301  
Tucson AZ 85721

# Learning Objectives

**Within the Certificate program students should achieve the following:**

- ▶ **Critical Thinking:** Demonstrates the ability to portray an understanding of a complex technical topic by processing information to form an objective analysis.
- ▶ **Written Communication:** Expresses written information accurately and in an audience appropriate manner with conciseness and clarity.
- ▶ **Technical Knowledge:** Demonstrates the ability to apply graduate level core discipline subject matter.
- ▶ **Ethics/Social Responsibility:** Identifies ethical dilemmas and develops appropriate courses of action that consider the well-being of others and society. Evaluates the role of legal and social responsibility in business decisions.

# Program Requirements

In addition to meeting prerequisites, the program requires 9 units of graduate coursework, but students can take up to 18 units if they elect. Additionally, up to 18 units of graduate accounting coursework taken through the O-CERT program can be counted towards one of our master's programs.

Since students must take at least 9 units, but can take up to 18 units, the program length varies depending on how many courses the students take. Each course takes eight weeks. Therefore, the program can be completed in as little as one semester. Per Graduate College policy, all coursework must be completed within 4 years maximum.

Certificate students that subsequently apply to and are accepted into the Master of Science in Accounting (MSA) program can have up to 18 graduate ACCT units applied towards their MSA degree.

## Grade Requirements

**Prerequisite Courses:** You must obtain a B or better in any prerequisite courses that you are required to take as part of their program. We reserve the right to remove a student from the program should they fail to meet these requirements.

**Overall:** In order to receive credit for a course you must obtain a grade of C or higher. However, a grade below a C will still impact your GPA. A 3.0 GPA is required for graduation. Students who have a cumulative GPA of less than 3.0 at any time during the program will be placed on academic probation and given one semester to improve their GPA to a 3.0. Students whose GPA is below 3.0 for two consecutive semesters will be disqualified from the program. For more details see the Remediation section.

## Courses:

### *Prerequisites*

- ▶ ACCT 200 Introduction to Financial Accounting
- ▶ ACCT 210 Introduction to Managerial Accounting
- ▶ ACCT 310/545 Cost/Managerial Accounting (only required if subsequently pursue the MSA)
- ▶ ACCT 500A Intermediate Financial Accounting I
- ▶ ACCT 500B Intermediate Financial Accounting II
- ▶ ACCT 520 Principles of Federal Taxation

## Program Requirements:

**Choose a minimum of 9 units from the following courses:**

- ▶ ACCT 501 Advanced Financial Accounting – Spring II
- ▶ ACCT 521 Business Law – Fall II
- ▶ ACCT 522 Advanced Federal Taxation – Fall I
- ▶ ACCT 531 Principles of Auditing – Fall I
- ▶ ACCT 515 Ethics for Professional Accountants – Spring II
- ▶ ACCT 525 Accounting Theory & Institutions – Spring I
- ▶ ACCT 551 Financial Statement Analysis – Summer I
- ▶ ACCT 572A Accounting for Not for Profit Entities – Fall II
- ▶ ACCT 575 Healthcare Accounting – Summer II
- ▶ Additional offered ACCT graduate courses as they are developed

## Transfer Credit Policy

No transfer credits are allowed in this program.

# Graduation Requirements

In addition to meeting all of the program requirements, there are several items you will need to complete in order to be eligible for your program completion and graduation.

## GradPath Forms

To access your GradPath forms you will need to log on to your UAccess account. From your drop down menu select GradPath Forms. Here you will need to fill out the following two (2) forms in sequential order.

### 1. Responsible Conduct of Research Statement

This form is an acknowledgement and acceptance of the University's Academic Code of Integrity. ***This form should be completed in the first month of your last semester. Completing this form allows you to access the next form in the GradPath.***

For more step by step information on this form:

<https://www.youtube.com/watch?v=OROLVBHAcZQ&feature=youtu.be>

### 2. Plan of Study (PoS)

This form documents your entire program coursework and academics. ***This form should also be completed in the first month of your last semester.*** Please do not include your prerequisite courses as these do not count towards the units for your Master's completion. Please include all course titles (i.e. ACCT 531 – Principles of Auditing). Please list Janee Johnson/Brushwood as your Faculty Advisor. Once you have completed this form, there are four (4) approvals that need to be received in order to finalize and approve your Plan of Study: Program Coordinator, Program Director, School of Accountancy Director, and the Graduate College (Multiple Approvers). The system will inform each of these individuals that their approval is needed. If your Plan of Study gets declined, you will receive an automated message making you aware. Once you log into Uaccess and view your GradPath forms, you will be provided with a reason for the denial. The most common denial is due to listing your pre-requisite courses.

For more step by step information on this form:

<https://www.youtube.com/watch?v=nr0boB3Bbfk>

# Student Conduct Policies

## School of Accountancy Academic Integrity Policy

The accounting profession is built on a foundation of integrity and ethics. As such, we strive to prepare Accounting professionals who will succeed in demanding and competitive business environments with skill and integrity. The School of Accountancy's Academic Integrity Policy exists to provide faculty and students a guide to our standards of ethical conduct and to the penalties associated with their violation. Our success in promoting a culture of honesty and respect will depend on the extent to which all members of the Eller community embrace these standards, holding themselves and those with whom they work accountable to them in their daily actions and words.

All members of the School of Accountancy are expected to know the University of Arizona Academic Integrity Policy's content and implications. Lack of familiarity with the policy will not excuse integrity violations. Complete information about the Code of Academic Integrity can be reviewed at <https://deanofstudents.arizona.edu/policies/code-academic-integrity>.

**The School of Accountancy has a zero tolerance policy related to academic integrity violations. Students found to have violated this policy will be removed from the undergraduate accounting major or accounting graduate program.** In addition to being removed from the School of Accountancy program, students could receive a failing grade, notation on their transcript, and could face removal from the Eller College. Faculty members are responsible for describing rules specific to their classes beyond the general policy and will determine the additional penalties for violations.

### **Examples of Integrity Violations in Academic Conduct:**

- Direct use of the words or ideas of another without giving proper credit, including material drawn from prior assignments, print, televised, or electronic sources.
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