IN-PERSON
MASTER OF
SCIENCE IN ACCOUNTING
Eller College of Management
Student Handbook
(Revised Dec. 2018)
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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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Tucson AZ 85721
Accounting Facilities

Below you will find a list of important locations within 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 Computer Lab**
  - Located in room 335
  - Remember to bring CatCard
  - Computers, scanners, color printer

- **WEPA Printers**
  - 1st floor by Sands Lab
  - 2nd floor in the PDC
Student Conduct

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 http://deanofstudents.arizona.edu/codeofacademicintegrity.

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 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](https://goodcat.esms.arizona.edu).

Policy updated December 2018
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://accounting.eller.arizona.edu/sites/default/files/school_of_accountancy_academic_integrity_policy_0.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: ___________________________
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.

- 30 Units Total
  - 18 Required Accounting Units (Including Acct 580I)
  - 12 Elective Units

The courses you choose must receive approval by the Program Director if they are non-accounting.

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 MSA program.

Prerequisites

- ACCT 200  Introduction to Financial Accounting
- ACCT 210  Introduction to Managerial Accounting
- ACCT 310  Cost and Managerial Accounting
- ACCT 500B Intermediate Financial Accounting II
- ACCT 520  Principles of Federal Taxation
Program Requirements

Choose 18 units from the following:

- ACCT 501  Advanced Accounting FALL or SPRING
- ACCT 515  Ethics for Professional Accountants SPRING ONLY
- ACCT 521  Business Law & the Search for Non-Obvious Liabilities FALL or SPRING
- ACCT 522  Advanced Federal Taxation FALL ONLY
- ACCT 530  Forensic & Investigative Accounting SPRING ONLY
- ACCT 531  Principles of Auditing FALL ONLY
- ACCT 532  Audit Simulation SPRING ONLY
- ACCT 554* Financial Statement Analysis FALL ONLY
- ACCT 561* Accounting Information Systems FALL or SPRING
- ACCT 562ABC Technology for Accountants and IFRS FALL or SPRING
- ACCT 572* Accounting for Not-for-Profit Entities FALL ONLY
- ACCT 580I^ Communication Skills for Accountants

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

^580I is required for students who have not earned a bachelor’s degree in business from a domestic university.

Choose 12 units of electives:

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

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. The following four (4) forms must be completed 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 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 (Janee Johnson), School of Accountancy Director (Jeffrey Schatzberg), 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 yes, and list Janee Johnson as your committee chair.

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 MSA Exam

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

- Multiple choice exam
  - Student chooses 3 of the 6 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)
    - 554 (Accounting Analysis of F.S.)
    - 647A (Corporate Tax)
  - 10 questions per section
  - 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.*
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. Meet the Firms begins at 6:00 PM and ends at 8:00 PM. Information about employers participating in this event will be presented and sent to students in advance. This event is free for participant 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 two different classrooms were 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.
Important Links

School of Accountancy Home
  ▶ accounting.eller.arizona.edu

Parking and Transportation
  ▶ parking.arizona.edu

Recreation Center
  ▶ campusrec.arizona.edu

CatCard Office
  ▶ catcard.arizona.edu

Student Engagement & Career Development
  ▶ career.arizona.edu

UA WiFi Setup
  ▶ uits.arizona.edu/services/wireless

D2L
  ▶ https://d2l.arizona.edu/

UAccess
  ▶ http://uaccess.arizona.edu/

Campus Health
  ▶ http://www.health.arizona.edu/
**Scholarship and Program Funding**

**MSA Tuition and Fees**
For information about cost and tuition for the current Academic Year:
http://bursar.arizona.edu/students/fees

**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://macc.eller.arizona.edu/scholarships/apply

**Step 1 (for BOTH domestic and international students)**
- Complete the Expected Family Contribution (EFC) online calculator found at https://bigfuture.collegeboard.org/pay-for-college/paying-your-share/expected-family-contribution-calculator
- For international students, please use Arizona as your state of residence.
- Copy and paste your answers AND your final EFC amount into a Word document and send to the Program Coordinator at GradAcctPrograms@email.arizona.edu. Title your Word document and email subject line to read Firstname_lastname_EFC.
- INCLUDE a current resume with your EFC file in your email.
- Record your final EFC amount below.

**Step 2 (for BOTH domestic and international students)**
- Complete the form below on the website.

**Step 3 (ONLY for domestic students)**
- Complete FAFSA (Free Application for Federal Student Aid) process if you have not already done so. Click here to visit the UA FAFSA site for more details.
- Ensure that your FAFSA is properly filed with the Registrars office
- Send an electronic copy of your completed FAFSA application to the Program Coordinator at GradAcctPrograms@email.arizona.edu. If applicable, please remove/hide/black out your Social Security Number from the form before you send it.
Teaching Assistantships

Teaching assistantships are offered on a semester by semester basis to students enrolled in the Master of Science in 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. 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 (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)
- TA’s are not required to work during recognized semester breaks
- In addition to tuition reductions, TAs receive a stipend of approximately $3,000 per semester