ONLINE
MASTER OF
SCIENCE IN ACCOUNTING
Eller College of Management
Student Handbook
(Revised Dec. 2018)
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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 students 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

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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.

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://accounting.eller.arizona.edu/sites/default/files/school_of_accountancy_academic_integrity_policy_0.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.

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:

1. 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;
2. 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
3. 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 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: ________________________________
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.

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

Academic Requirements:

- If you receive a grade of D or F in a course, that course will not count toward your program requirements.
  - No grade replacement available; therefore the D or F will be in your GPA.
  - The failed course will not count towards your course requirements for graduation.
  - A minimum 3.0 GPA is required for graduation.

- Students who have a cumulative grade-point average of less than 3.0 will be placed on academic probation

- After a student is placed on academic probation, they will be allowed to register for one additional term

- 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 310/545 Cost/Managerial Accounting
- ACCT 500B  Intermediate Financial Accounting II
- ACCT 520  Principles of Federal Taxation

Program Requirements

Choose 18 units from the following:

- ACCT 522  Advanced Federal Taxation – Fall I
- ACCT 531  Principles of Auditing – Fall I
- ACCT 572A  Accounting for Not for Profit Entities – Fall II
- ACCT 525  Accounting Theory & Institutions – Spring I
- ACCT 515  Ethics for Professional Accountants – Spring II
- ACCT 521  Business Law – Spring II 2019, moving to Fall II starting 2019
- 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
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 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
  - 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.*
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.

Meet the Firms

This event brings together approximately 30 employers in Tucson, AZ. 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.

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

CatCard Office
  catcard.arizona.edu

Student Engagement & Career Development
  career.arizona.edu

D2L
  https://d2l.arizona.edu/

UAccess
  http://uaccess.arizona.edu/