



MASTER OF SCIENCE IN ACCOUNTING

Eller College of Management
Student Handbook



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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, with classes designed to emphasize educational and career needs of international students
- ▶ 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

Jeffery Schatzberg, Department Head, Accounting
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Tucson AZ 85721

Janeé Johnson , Lecturer & Director of Master's Programs & Outreach
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Alex Miller, Master's Program Coordinator
1130 E. Helen St., McClelland Hall 301
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Justin Barber, MSA Peer Advisor
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Savannah Shope, MAcc Peer Advisor
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Department Facilities

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

- ▶ Accounting Department
 - 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 accounting department**

- ▶ 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

Department of Accounting Academic Integrity Policy

We strive to prepare Accounting professionals who can pursue careers in demanding and competitive environments with skill and integrity. To this end we work to foster a climate of honesty, collaboration and respect. **The Department of Accounting'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 Department of Accounting are expected to know the 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>. Violations include, but may not be limited to:

Integrity Violations in Academic Conduct:

- ▶ Direct use of the words or ideas of another without giving proper credit, including material drawn from print, televised, or electronic sources.
- ▶ Submission of the same or substantially same assignment to different instructors, without the express permission of the later instructor.
- ▶ 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.
- ▶ Receiving or giving unauthorized assistance on exams, quizzes, or assignments.
- ▶ Using unauthorized materials during an exam or on assignments.

It is every student's responsibility to seek clarification from faculty on class rules before an assignment is turned in and 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 utilizing the Goodcat system. This system can be found at https://universityofarizona.ethicspointvp.com/custom/uaz_air/

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 Blackboard, D2L or other UofA information systems.

Faculty members are responsible for describing rules specific to their classes beyond the general policy and will determine the penalties for violations. **Penalty for violations listed could include:**

- ▶ Failing grade for the course in which the violation occurred.
- ▶ Inability to obtain recommendation letters for graduate school or employment.
- ▶ Removal from the Accounting Major or Eller College.

University of Arizona

Department of Accounting

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 Department of Accounting Academic Integrity Policy (“Academic Integrity Policy”) (https://accounting.eller.arizona.edu/sites/accounting/files/docs/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 Department of Accounting Academic Integrity Policy should discuss them with the Director of Masters Programs and Outreach for the Department of Accounting. 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 chose 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.

Prerequisites

- ▶ ACCT 200 Introduction to Financial Accounting
- ▶ ACCT 210 Introduction to Managerial Accounting
- ▶ ACCT 310 Cost and Managerial Accounting
- ▶ ACCT 500H Intermediate Financial Accounting I
- ▶ ACCT 500I Intermediate Financial Accounting II
- ▶ ACCT 520I Introduction to Federal Taxation

Program Requirements

Choose five (5) courses from the following:

- ▶ ACCT 501I Advanced Accounting FALL or SPRING
- ▶ ACCT 510I* Advanced Cost Accounting SPRING ONLY
- ▶ ACCT 515I Ethics for Professional Accountants SPRING ONLY
- ▶ ACCT 521I Business Law & the Search for Non-Obvious Liabilities FALL or SPRING
- ▶ ACCT 522I Advanced Federal Taxation FALL ONLY
- ▶ ACCT 531I Principles of Auditing FALL ONLY
- ▶ ACCT 532I Audit Simulation SPING ONLY
- ▶ ACCT 554I* Financial Statement Analysis FALL ONLY
- ▶ ACCT 561I* Accounting Information Systems FALL or SPRING
- ▶ ACCT 562GHI Technology for Accountants and IFRS FALL or SPRING
- ▶ ACCT 572I* Accounting for Not-for-Profit Entities FALL ONLY

Required class: ACCT 580I Communication Skills for Accountants

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

Choose four (4) 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

Academic Requirements:

- ▶ If you receive a grade of D or F, you will be required to retake the course
 - No grade replacement; therefore the D or F will be in your GPA
 - The failed course will not count towards your course requirements for graduation
- ▶ Students who have a cumulative grade-point average of less **than 3.0** will be placed on academic probation
 - Required to meet with the Graduate Faculty Director or the Masters Coordinator
 - Must devise a written plan of action to be submitted to the Graduate College
- ▶ 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



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 (Alex Miller), Program Director (Janee Johnson), Department Head (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.

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 Accounting Department will report completion for a master's student to notify the Graduate College that the student has satisfied all departmental requirements for the degree. Your Master's Program Coordinator (Alex Miller) will complete this form.

The MSA Exam

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

Test consists of Four (4) Multiple Choice Sections

- ▶ Student chooses 4 of the 7 available multiple choice sections
- ▶ Courses covered: Acct 500H/I/501I , Acct 520I/522I, Acct 521I, Acct 531I/532I, Acct 554I, Acct 561I, Acct 572I
- ▶ 15 questions per section
- ▶ Score of at least 70% on multiple choice sections is required to pass
- ▶ No section may have a score lower than 50%
- ▶ Students who do not pass the exam on the first try will be given one retake opportunity

*Students who don't 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 Department 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

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 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.



Wildcat Joblink

Wildcat Joblink is a website provided by the University of Arizona that allows students access to job postings in their respective degree choices. 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 Wildcat Joblink. This Joblink gives students access to job postings that may not be available on other websites.



Golf Tournament

Every year during homecoming weekend the Department, in conjunction with its accounting student organizations, sponsors a golf tournament. The purpose of this tournament is to network, have fun, and bring our alumni back to UA. Two current students are paired with two professionals from a firm for each golf foursome. Students often request to be paired with a particular firm because they are considering their employment options and are looking to talk one-on-one with firm members. The golf tournament will be held on Friday afternoon of Homecoming weekend. The event is free for students.



Important Links



Department of Accounting Home

- ▶ accounting.eller.arizona.edu

Parking and Transportation

- ▶ parking.arizona.edu

Recreation Center

- ▶ campusrec.arizona.edu

CatCard Office

- ▶ catcard.arizona.edu

UA WiFi Setup

- ▶ uits.arizona.edu/services/wireless

Blackboard

- ▶ <https://blackboard.eller.arizona.edu/>

D2L

- ▶ <https://d2l.arizona.edu/>

UAccess

- ▶ <http://uaccess.arizona.edu/>



Scholarship and Program Funding

Full-Time Master of Accounting Tuition and Fees

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

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

Scholarship: Department of Accounting

Departmental scholarships for 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 Alex Miller at alexmiller@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.

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 Alex Miller at alexmiller@email.arizona.edu. If applicable, please remove/hide/black out your Social Security Number from the form before you send it.

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 accounting department 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 \$2,928 per semester