

Tarleton State University
College of Business Administration

Master of Accounting

Graduate Handbook



Welcome to Tarleton State University's graduate program in accounting.

We are delighted that you have chosen Tarleton State to be a part of your professional accounting career and look forward to serving you.

If you have a question about how things work, you may want to start with Ms. Jodie Dearing, Graduate Program Manager for our College of Business Administration, at jdearing@tarleton.edu or (254) 968-9055. You may also contact me.

I wish you a happy, productive, and successful experience as a graduate student.



Dr. Keldon Bauer
Head and Professor
Department of Accounting, Finance and Economics
PO Box T-0920
Stephenville, Texas 76402
254.968.9909 (Voice)
254.968.9665 (Fax)

INTRODUCTION

All entering Master of Accounting (MAcc) students will participate in an orientation session organized by the College of Business Administration (COBA). During this orientation session, this handbook will be provided to students.

Additionally, entering MAcc students should review the College of Graduate Studies virtual orientation:

<http://www.tarleton.edu/graduate/orientation/index.html>.

COBA Mission Statement

The College of Business Administration creates a dynamic learning environment for a diverse student population with a broad range of backgrounds, perspectives, and experience, to develop the knowledge and skills needed to become productive contributors to the global business environment.

COBA Vision

The College of Business Administration at Tarleton State University will be a regional leader in business education.

Core Values

At Tarleton State University, we are guided by core values:

- Integrity
- Leadership
- Tradition
- Civility
- Excellence
- Service

Through transformative learning experiences these values help shape students into productive, creative, ethical, engaged citizens and leaders contributing to the intellectual, cultural, economic and social advancement of the communities they serve.

Academic Integrity

Academic integrity represents the choice to uphold ethical responsibility for one's learning within the academic community, regardless of audience or situation.

Academic Service

Tarleton faculty, staff, and students are expected to model responsible citizenship through service activities that promote personal and academic growth while enhancing the university, local, regional, national, and global communities. These activities will foster a culture of academic/public engagement that contributes to the achievement of the university's mission and core values.

Academic Civility

Students are expected to interact with professors and peers in a respectful manner that enhances the learning environment.

Academic Excellence

Tarleton holds high expectations for students to assume responsibility for their own individual learning. Students are also expected to achieve academic excellence by:

- Honoring Tarleton's core values.
- Upholding high standards of habit and behavior.
- Maintaining excellence through class attendance and punctuality.
- Preparing for active participation in all learning experiences.
- Putting forth their best individual effort.
- Continually improving as independent learners.
- Engaging in extracurricular opportunities that encourage personal and academic growth.
- Reflecting critically upon feedback and applying these lessons to meet future challenges.

PROGRAM OVERVIEW

Designed to prepare students for professional careers in the public, private, or governmental sector. As part of this objective the program is designed to provide the educational background to become a Certified Public Accountant or to attain other professional certifications such as Certified Management Accountant, Chartered Global Management Accountant, and Certified Fraud Examiner.

Educational Objectives of the Program

To prepare students as professional accountants in public practice or in business.

To develop each student's intermediate proficiency in all technical competence areas of accounting generalists and to develop advanced proficiency in financial accounting & reporting and at least one other accounting technical competence area (taxation, audit & assurance, accounting information systems, managerial accounting).

Intended Learning Outcomes of the Program

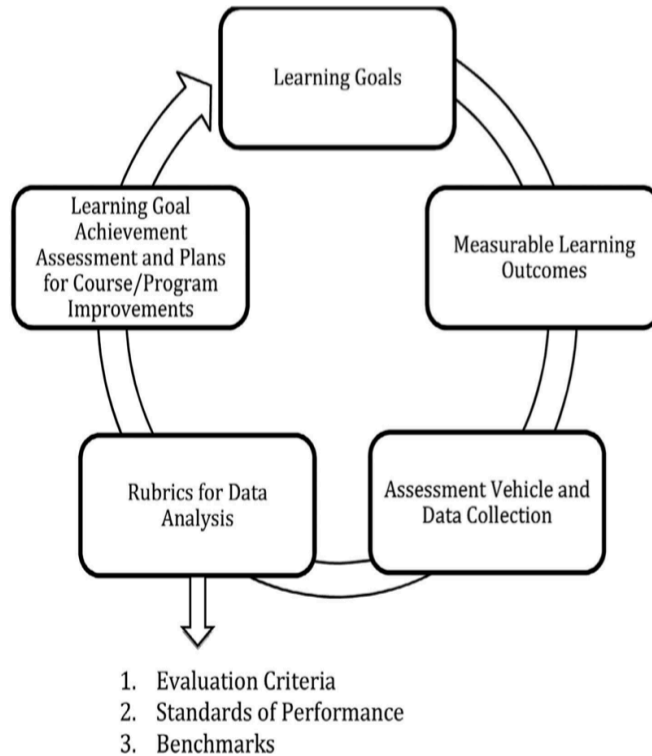
- Students will be competent in and be able to apply accounting concepts and technology to solve problems. This learning outcome includes the development of critical thinking and problem solving skills, as well as an understanding of the strategic role of accounting in business organizations and society.
- Students will be able to communicate clearly, and strategically, after considering the relevant audience, situation, and purpose of the communication. Students will develop the ability to enhance, as a leader or a member, the leadership and collaborative ability of individuals in organizations.
- Students will be able to use relevant data sources, including academic and professional literature to gain new knowledge and analyze business situations.
- Students will be able to translate ethical values into practice.
- Demonstrate cultural sensitivity and critical reflection to solve complex problems, at both an individual and team level.
- Students will be able to demonstrate an international perspective and appreciation for diversity and cultural differences, along with their significance in global business.

Coursework and Timing

Designed to be flexible, our program accommodates students entering in the Fall, Spring, or Summer. Courses are offered in Stephenville, Fort Worth, and Waco, Texas. Several courses are offered in an online format, but many are offered face-to-face. Online class meetings meet the needs of working professionals, while face-to-face class meetings facilitate other forms of learning and development as well as addressing the requirements of the Texas State Board of Public Accountancy and visa requirements of international students.

Program Learning Goals and Assessment

Faculty of the MAcc Program have established learning goals and assess performance in meeting these goals; these learning goals reflect the program mission, student body, graduate placement expectations, and other related factors. Comprehensive examinations of students are one means used in continually assessing performance. Lists of competencies with associated performance criteria are maintained and used by faculty in evaluating the overall curriculum, individual courses, and activities within courses. These lists of competencies, also known as rubrics, are intended serve as a bridge between program learning goals and evidence gathered to assess achievement.



Source: Schaefer, T. F., & Stevens, J. S. (2016). Using Rubrics to Assess Accounting Learning Goal Achievement. *Issues in Accounting Education*, 31(1), 17–28.
<https://doi.org/10.2308/face-51261>

Among other means, MAcc faculty will evaluate students' comprehensive examination results to assess achievement of learning goals.

ADMISSION, CANDIDACY REQUIREMENTS, AND APPLICATION PROCESS

Admission

At Tarleton State University each department sets its own admission requirements and makes independent admission decisions for graduate studies.

The Department of Accounting, Finance & Economics (the Department) admission criteria for its Master of Accounting (MAcc) program have been developed to conform to State of Texas requirements and are based on the general admission requirements of the Graduate School.

All applications for admission to the MAcc program are reviewed individually. Admission decisions are based on factors associated with academic success in graduate study and may include any of the following criteria: (1) undergraduate grade point average, (2) performance in accounting classes at Tarleton State, (3) GRE/GMAT scores, (4) professional work experience, (5) personal accomplishments, (6) letters of reference, and (7) the applicant's personal statement. Standardized test scores are not used as the sole criterion for admitting applicants or denying admission to applicants.

Admission Criteria

The Department provides for certain applicants to be unconditionally admitted to the MAcc program. Other applicants are referred to the Department for consideration. Unconditional admission is granted to applicants whose documentation clearly demonstrates a readiness for graduate study.

Individuals who meet all of the following three conditions are given unconditional admission: 1) majoring in accounting at Tarleton State or an AACSB-accredited university and having completed at least 12 semester credit-hours of upper-level accounting courses with grades of C or better; 2) at least a 3.0 GPA overall and in accounting course work; and 3) completed a minimum of 60 semester credit-hours at Tarleton State or an AACSB-accredited university.

Applicants requiring Department consideration for admission are considered using the following factors, with no single factor used as the primary criterion for making admission decisions:

- Undergraduate GPA (overall)
- Performance in accounting courses
- GMAT/GRE scores (including separate scores on sections)
- Applicant's professional work experience and other accomplishments
- Letters of reference and personal statement of applicant

After an applicant's credentials have been evaluated by the MAcc Program Advisor the applicant will be notified by letter and email sent by the COBA Graduate Admissions Office of: 1) acceptance and admission under one of the categories of admission listed below; or 2) denial of application. If accepted, the acceptance notification will state conditions for admission, if any, and period of validity of the acceptance. Applicants who have not received an admission notification one week prior to the beginning of classes for the semester for which admission is sought should contact the COBA Graduate Programs Manager for information concerning the status of their application.

Unconditional Admission

An applicant who meets all requirements is normally considered for unconditional admission.

Probationary Admission

An applicant who does not meet all requirements for unconditional admission nevertheless may show promise for successful graduate study and, upon recommendation of the MAcc Program Advisor and Head of the Department of Accounting, Finance & Economics (Department Head), with approval of the Academic Dean, may be granted probationary admission. Special course requirements or other conditions may be imposed by the Advisor and/or Dean.

Denied Admission

Admission is typically denied if an individual fails to meet more than one of the admission standards of the department to which he or she applied and the MAcc Program Advisor feels that there is insufficient basis to justify a probationary or provisional admission recommendation. As the admission process is competitive, students meeting basic admission requirements who are less well qualified than other applicants may also be

denied admission.

Applicants denied admission to a graduate program may not take or reserve graduate courses for graduate credit. Applicants may reapply for admission if the deficiencies in credentials that led to denial are remedied. Applicants denied admission may ask the MAcc Program Advisor about the reasons for the denial.

Candidacy Requirements

The MS Accounting program is designed primarily for students who have undergraduate preparation in accounting. However, exceptional candidates from other disciplines may be considered for admission. Most successful candidates have completed accounting coursework through the intermediate level. The following courses or their equivalents are normally completed by all students before beginning graduate study:

- Intermediate Accounting I
- Intermediate Accounting II

Additionally, leveling courses are for students who have not taken the required business courses to be prepared for the graduate level courses. These are required for background in economics, finance, management, marketing and statistics. Any leveling courses required must be completed within the first 12 hours of the degree. Students cannot take another course in a subject area until the leveling has been completed; e.g., you cannot take FINC 5307 until you have completed any required FINC leveling.

Students can apply to the program prior to the completion of this coursework. However, if admitted, students will be required to complete these courses (and possibly other courses) so they will have the necessary background to be prepared for the graduate level courses AND to meet the minimum requirements to sit for the CPA examination. The courses listed above will not count toward the required hours of the program and additional coursework will extend the program and delay graduation.

Application Process

The initial application process is handled through our College of Graduate Studies. Our Graduate Program Coordinator will send you an email notifying you when you have been accepted. This notification is also sent to the COBA Graduate Program Manager.

The next step is to be admitted to the College of Business Administration (COBA). About a week after you receive your College of Graduate Studies acceptance, you will receive by email from COBA a welcome letter acknowledging your acceptance into the College of Graduate Studies and informing you of your requirements for admission into MAcc Program. Depending upon your experience and academic background, you may be required to take one or more courses prior to admission.

Appeals to Admission Determinations

Denials of admission are made only after an extensive review of academic qualifications and weighing those qualifications against the competitive nature of our applicant pool; therefore these decisions are rarely overturned and are considered only for extraordinary reasons beyond the control of the applicant.

Appeals must be submitted in writing within 15 days of the date on the denial notification and must include a basis for the appeal, and supporting documentation. We will notify you by email within 4 to 6 weeks, of our response to your appeal request. Only one appeal may be submitted; so, the packet must be clear and compelling when submitted.

All appeals must be submitted to:

*Dr. Keldon Bauer, Department Head and Professor
Department of Accounting, Finance & Economics
PO Box T-0920
Stephenville, Texas 76402*

PROGRAM COMPONENTS

The Master of Accounting Program is composed of an initial orientation, a set of courses, and a comprehensive examination.

Upon entering the Master of Accounting program, each student should complete the Tarleton State College of Graduate Studies New Graduate Student Orientation which can be found online at http://online.tarleton.edu/Home_files/graduate_orientation/index.html

Courses and other degree requirements are provided in the following section.

DEGREE REQUIREMENTS

Because all graduates of the Master of Accounting program are expected to possess an intermediate or higher competence in all technical competence areas of accounting generalists and to develop advanced proficiency in financial accounting & reporting and at least one other accounting technical competence area (taxation, audit & assurance, accounting information systems, managerial accounting) seven specific accounting courses are required.

Additionally, a financial statement analysis course and a business research course are required.

A total of 30 semester credit hours must be completed.

Required Accounting Courses

The following graduate accounting courses are required:

- Governmental and Not-for-Profit Accounting (ACCT 5307)
- Advanced Financial Accounting (ACCT 5304)
- Accounting Theory (ACCT 5357)
- Federal Tax Accounting I (ACCT 5305)
- Federal Income Tax II (ACCT 5306)
- Business & Professional Ethics for Accountants (ACCT 5323)
- Auditing and Professional Responsibility (ACCT 5324)

Required Finance Course

Analysis of Financial Statement Information (ACCT 5335)

Required Business Research Course

One of the following graduate business research courses must be completed:

- Evidence-based Decision Making (BUSI 5397)
- Econometrics & Forecasting (ECON 5311)

Elective Course

In addition to the required accounting courses, one other COBA graduate course is required. We recommend, but don't require that this additional course be from a discipline other than accounting. Specifically, though, we recommend that students consider courses that will prepare them for an accounting certification (e.g., CPA, CMA, CGMA, CFE).

Repeated Courses

Tarleton State will not recognize credit for completing certain courses if other courses have already been successfully completed. For example, students who have successfully completed ACCT 3305 cannot receive credit for ACCT 5307 (Governmental and Not-for-Profit Accounting). Following the guidance of the Texas State Board of Public Accountancy, we extend the rule of not crediting for repeated courses to situations where students have successfully completed courses elsewhere that are equivalent to Tarleton State courses.

Course Substitutions

Many students will have already successfully completed one or more of the required accounting courses. For each such instance, another graduate-level COBA course will be chosen by the student as a substitute.

Accounting Course Minimum

No fewer than five graduate accounting courses must be completed.

Time Limit

All requirements for the MAcc degree must be completed within a period of six consecutive calendar years from the time the student first enrolls in program courses.

Comprehensive Exam

A comprehensive assessment is required for all graduate degrees at Tarleton State. In order to earn a Master of Accounting, all students must pass a comprehensive exam. The exam is administered in accordance with the following University Procedure:

<https://www.tarleton.edu/graduate/current/compexams.html>

If performance on the comprehensive assessment is unsatisfactory, another attempt is allowed at the next regular administration or at an earlier date. If the comprehensive assessment is not successfully completed after three attempts, you will be dropped from the graduate program.

MAcc students approaching graduation will complete a comprehensive examination of accounting and related areas. This examination will be intended to provide evidence competence in six areas:

- Financial accounting and reporting
- Taxation
- Auditing and assurance services
- Accounting information systems
- Planning, analysis, and control (managerial accounting)
- Ethics

The exam contains 45 multiple-choice questions and will be administered with a proctor.

The exam will be graded by a panel of faculty members. A score of 75% or better is required to pass.

If the student passes the exam, the Accounting, Finance & Economics Department will notify the Graduate School. If the student does not pass the exam on the first attempt, with permission of the department head, a second attempt will be allowed immediately after the results for the first test are compiled. The student will have one week to take the exam.

If the student passes the exam on the second attempt, the Accounting, Finance & Economics Department will notify the Graduate School. If the student does not pass the exam on the second attempt, at the discretion of the department head, a student may be offered a third and final attempt to take the comprehensive exam.

If the department head allows the student a third and final attempt, he

or she will be assigned a faculty advisor to assist the student in developing a study plan. If the student does not pass the exam on the third attempt, he or she will not be allowed to attain the Master of Accounting degree from Tarleton State University.

Transfer Hours

A maximum of 12 hours of graduate work completed at another regionally-accredited institution, and that might have been counted toward a graduate degree may be transferred into the MAcc program under the following conditions:

1. The student must submit a transcript and syllabus to the Accounting, Finance and Economics Department head when making the request. The course(s) must be equivalent to MAcc program courses. The Department head has the final say if the course is acceptable.
2. Credit for course work submitted for transfer must be shown in semester credit hours or equated to semester credit hours.
3. Student must have earned an A or B in all courses transferred in.

Class Registration

The following link is for registration:

<http://www.tarleton.edu/technology/students/admitted.html>

- It is important to remember that the availability of classes cannot be guaranteed and overrides into closed sections are not always permitted. You need to access [DuckTrax](#) for an accurate source of current class offerings.
- Registration for the spring semester is held the preceding fall semester and registration for the summer and fall semesters is held the preceding spring semester.
- The MAcc program follows a specific course rotation. Some classes fill up quickly; so, register in a timely manner. Remember, you can locate classes and view current course availability on [DuckTrax](#).
- Students need to be aware that, on rare occasion, they may need to travel to various sites (Fort Worth, Waco, Stephenville) to take a

class in order to graduate on their timetable.

- A note of caution! If payment is not made on time, the university will drop a student's registration. It is the student's responsibility to ensure that payment is made on time. The academic calendar on the Tarleton State University homepage includes payment deadlines for your convenience: <http://www.tarleton.edu/calendar/>

Full-time status

The University defines full-time status as being registered for a minimum of nine semester credit hours during a fall and spring semester, and nine semester credit hours during summer semesters.

International students should contact the Office of International Programs to determine the minimum number of credit hours required, and the mode of delivery of those classes, depending on the type of visa held.

Maximum hours

Graduate students may enroll for a maximum of 16 credit hours during a regular semester and 12 credit hours for summer semesters. Requests to exceed the maximum hours must be made through the Accounting, Finance and Economics Department head.

Continuation of Enrollment

Students who have been granted admission must register in the term for which admission is granted. Any student who fails to register during any semester will be required to apply for reactivation.

Time Limit

All requirements for the MAcc degree must be completed within a period of six (6) consecutive calendar years from the time the student first enrolls in program courses for the degree to be granted.

Degree Plan

All students are required to have a degree plan on file with the College of Graduate Studies. A student will not be permitted to make application for graduation without a degree plan. A student will receive a degree plan upon full admission to the MAcc Program. The Department of Accounting, Finance and Economics highly recommends a student confirm in DegreeWorks his or her status prior to attempting to register for graduation to assure his or her plan is on file.

Graduate Student Academic Performance

Every student enrolled in the College of Graduate Studies is required to maintain a high level of performance and comply fully with the policies of the institution. The College reserves the right to suspend any graduate student who does not maintain satisfactory academic standing or fails to conform to University policies, rules, and regulations. The College also reserves the right to impose sanctions beyond those imposed by the University for violation of College or University policies, rules, and regulations (See Student Code of Conduct, Sect. 9.1 Disciplinary Sanctions).

Students who have achieved admission are expected to maintain a minimum 3.0 GPA on work completed at Tarleton.

Note: A student's cumulative GPA is calculated based on coursework attempted at Tarleton State University and a student's overall GPA is calculated based on coursework attempted at Tarleton State University plus any applicable transfer coursework. Graduate courses taken for leveling or as undesignated electives are used in the calculation of the semester and cumulative grade point averages and thus determine one's academic standing.

If, in a particular semester, a student's cumulative GPA or overall GPA falls below the 3.0 GPA minimum, he/she will be given notice of unsatisfactory academic performance. To correct this unsatisfactory condition:

The student must attain a 3.0 cumulative GPA during her or his next period of enrollment.

If, for a second semester during the student's program, a student's cumulative GPA or overall GPA falls below the 3.0 GPA minimum, he/she will be given notice of unsatisfactory academic performance and he/she will be automatically suspended for one semester (fall, spring, or spring). To correct this unsatisfactory condition:

The student must attain a 3.0 cumulative GPA during her or his next period of enrollment.

If, for a third semester during the student's program, his or her cumulative GPA or overall GPA falls below the 3.0 GPA minimum, he/she will be given notice of unsatisfactory academic performance, will be suspended indefinitely, and will be dropped from the program.

A graduate student is allowed one suspension. If poor academic performance results in a second suspension, the student will be dropped from the program and may be permanently dismissed from the university.

Note: Graduate students who are on suspension must reapply (including the application fee) to the College of Graduate Studies for reinstatement.

At the end of any grading period, if a student's overall GPA falls below 2.0 he/she will be automatically suspended and dropped from the program.

Monitoring Student Performance

Members of the Department of Accounting, Finance and Economics faculty, using their professional judgment, continually evaluate students' performance (academic and professional responsibility). Some of the criteria used by the faculty to evaluate students include:

- Department Policies and Procedures;
- Receiving a grade of C or below;
- A cumulative GPA below 3.0;
- Faculty's observations of performance (academic or professional responsibility);
- Tarleton State University's Rules; and
- Professional Codes of Ethics (including those required of members of AICPA and IMA).

Graduation

A student must earn at least a 3.0 GPA on all courses used towards their master's degree.

It is the student's responsibility to make sure all university requirements regarding final procedures related to degree are followed and completed. Please be aware that the deadline for registering for graduation is early. The following link contains comprehensive graduation information:

<http://www.tarleton.edu/graduation/index.html>

AFE DEPARTMENTAL POLICIES: ACADEMIC PERFORMANCE

Master of Accounting students are subject to the rules of Academic Performance of the Tarleton State College of Graduate Studies and those of the Tarleton State College of Business Administration.

AFE DEPARTMENTAL POLICIES: INTEGRITY AND SAFETY IN RESEARCH AND CREATIVE ACTIVITIES

Master of Accounting students are subject to the Tarleton State University policies governing research. These include policies regarding the use of human subjects in research, intellectual property management conflicts of interest, and ethics in research and scholarship. Violations of these policies may result in sanctions.

AFE DEPARTMENTAL POLICIES: STUDENT CONDUCT AND CONFLICT RESOLUTION

Ethical Standards

Students are expected to maintain professional demeanor and protocol such as:

- Personal integrity
- Responsibility for one's own behavior, tasks, assignments and life lessons
- Consideration, caring and sensitivity to peers
- Maturity, including the capacity to accept "no"
- Evidence of a continuous process of self-exploration, resulting in enhanced self-awareness
- Practice of ethical and moral professional behavior
- Maintaining confidentiality
- Openness to constructive feedback and willingness to make suggested changes

Further, all students are expected to understand and practice the ethical codes and standards of conduct of the following:

- Policies and Procedures of the Department of Accounting, Finance and Economics
- Tarleton State University Student Rules
<http://www.tarleton.edu/STULIFE/studentrules/index.html>
- Tarleton State University Rules: <http://www.tarleton.edu/policy/>

Violations of any of these policies, ethics, or rules could deem a student unfit to continue studies in the Department of Accounting, Finance and Economics. Faculty of the Department of Accounting, Finance and Economics are the gatekeepers to the accounting profession, and, thus, have an obligation to respond when students are in violation of any of these rules. Further, it is the student's responsibility to read and refer to these rules and policies if a situation should arise.

Student's Responsibility

Students are responsible for their learning. Other responsibilities include:

- Knowing the contents of the Master of Accounting Program Student Handbook.
- Regularly checking the Department's website, Go Tarleton email accounts, and Blackboard Learn for deadlines and information.
- Reading the Tarleton State Catalog each year to determine if changes impact them.
- Reading and adhering to the Department and University policies, rules, and professional ethical standards.
- Meeting registration and payment deadlines.
- Participating in activities and projects, internal or external to the University, which will enhance their learning experience.
- Participating in academic research beyond the classroom.
- Filing and maintaining a current degree plan.
- Being aware of and adhering to all course prerequisites.
- Preparing for courses by making arrangements to attend regularly scheduled classes, allowing for adequate study time, completing assignments on a timely basis, and taking the exams as scheduled.
- Becoming identified with the professional community by joining a professional organization or association (AICPA, IMA, etc.)
- Working toward or attaining professional certification (CPA, CMA, CGMA, CIA, CFE, etc.)

Academic Appeals

Each student encountering a grievance, academic in nature, will first attempt to resolve the problem with the faculty member of record for the course in question according to the process identified in the Tarleton State University catalog. If the student fails to satisfactorily resolve the academic grievance with the faculty member, the student will have the right to appeal his/her grievance to the Department Head. The appeal must be in writing, setting forth in detail the nature of the grievance. If the student elects to appeal to the Department Head, the appeal must be presented within 120 days of the originating event. For an appeal of a course grade, the originating event shall be considered to be the posting of the grade to the university record.

A student who is unsatisfied with the outcome of the departmental grievance process may appeal to the Dean of the College of Business Administration within 30 days of the departmental decision.

Policies Regarding Student Work

From time to time, assistantships are available to graduate College of Business Administration students. Most assistantships require teaching, laboratory instruction or research. The awarding of assistantships is considered a staffing function of the department making the appointment. Inquiries about applications should be addressed to the head of the department in which you wish to study.

Applicants must satisfy requirements of the College of Graduate Studies and the College of Business Administration.

You can view available positions online, or visit the Department of Career Services in the Barry B. Thompson Student Center.

UNIVERSITY RESOURCES

Career Services

Career Services offers students a wide variety of professional development opportunities that can translate into careers. A few of these programs include:

- Career counseling and My Plan
- Hire A Texan - Online Job Board
- Mock interviews
- Resume assistance

Accounting, Finance, and Economics Lab

This lab is located in the Stephenville Business Building, and provides tutoring for all accounting, economics, and finance courses. Students can drop in or make an appointment for assistance on homework assignments or group projects.

Contacts

College of Graduate Studies

254-968-9104

GradOffice@tarleton.edu

www.tarleton.edu/graduate

College of Business Administration

254-968-9350

www.tarleton.edu/COBAWEB/coba

Department of Accounting, Finance & Economics

254-968-9331

<http://www.tarleton.edu/COBAWEB/afe>