

IOWA STATE UNIVERSITY

Ivy College of Business

Ivy Master of Accounting Student Handbook

Dr. Charles B. Handy Graduate Programs Office
Gerdin Business Building, Room 1360
Iowa State University
2167 Union Drive
Ames, Iowa 50011-2027

Tel: 515-294-8118

Fax: 515-294-2446

Email: busgrad@iastate.edu

Web: www.ivybusiness.iastate.edu

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I. Introduction

The Ivy College of Business at Iowa State University launched the Master of Accounting in 2000. The MAcc is designed to meet the needs of accountants in public or private accounting focusing on interpreting and analyzing accounting information for decision-making. This program allows undergraduate accounting majors to complete an advanced degree while pursuing the additional hours needed to meet the 150 hour requirement in most states to become a Certified Public Accountant. Graduates comply with the Iowa Standards for Certification upon passing the Uniform Certified Public Accounting Examination.

The MAcc faculty are respected nationally and have been making a difference as editors and co-editors of the top journals in their area of expertise. The accounting faculty host annual training conferences for continuing education credits and provide external consulting. These external experiences provide a link for our students from the classroom to real-world practice.

The key objectives of the Iowa State Ivy MAcc program are to:

- Deliver a personalized, high quality education to a diverse body of students through a team-focused structure in an interactive, face-to-face learning environment.
- Produce graduates who exhibit enhanced leadership, problem-solving, collaborative, and communication skills.
- Educate students to be global citizens with strong values in ethics, social responsibility, sustainability, and cultural sensitivity.

We welcome you to the Iowa State University Ivy MAcc program. We are absolutely committed to providing you with a rewarding and valuable educational experience.

II. Getting Started

Ivy MAcc Student Orientation

While there is no formal MAcc student orientation, students are encouraged to attend the orientation events hosted for all ISU graduate students early in the semester.

English Placement Test for Non-native Speakers

Source: Graduate College Handbook, sec. 4.4.3

Graduate students whose native language is not English and who do not have a bachelor's or advanced degree from ISU or a U.S. institution, or do not meet the TOEFL or IELTS exemption score range, must take the English Placement Test at the beginning of their first semester of enrollment. This test is administered by the Department of English. It must be taken in addition to TOEFL (Test of English as a Foreign Language), which is taken as part of the admissions process. A student who does not pass this examination is assigned to one or more courses in the English 99 and 101 series. This coursework must be completed during the first year of study. Registration holds are placed on the student's account if the student does not register for these classes during the first year of study. (There is a developmental course fee for the English 99 course.)

A graduate student whose native language is not English may be automatically exempted if one of the following is met:

1. Student has received a bachelor's, master's, or Ph.D. degree from a U.S. college or university
2. Student has received a bachelor's, master's, or Ph.D. degree from an English-speaking university outside of the U.S. As of 2016, countries outside of the U.S. that ISU considers "English-speaking" are Canada, Great Britain, New Zealand, or Australia.
3. Student has a TOEFL score of 600 or above (paper-based TOEFL) or 100 or above (internet-based TOEFL)
4. Student has a score of 7.5 or above on the IELTS
5. Student has a score of 72 or above on the PTE (Pearson Test of English)

AccessPlus

Iowa State University's AccessPlus <https://accessplus.iastate.edu/frontdoor/login.jsp> is a personalized, secure university information online resource that provides accessibility to confidential student information. You can register for classes and access your class schedule, order textbooks, view your university bill and financial aid information, obtain a grade report and an unofficial transcript, update your student information including address changes, etc. You can login into AccessPlus using your student ID number or Social Security number. You will receive a temporary login password with your admissions letter from Iowa State University.

ISUCard

The ISUCard is your student identification card. Your nine-digit, student ID is the middle set of numbers on your ISUCard. You can obtain your card at the ISUCard Office located in 0530 Beardshear Hall. www.isucard.iastate.edu

CyMail Account

CyMail is Iowa State University's implementation of Google's Gmail system for students. It provides e-mail, calendaring, file sharing, and storage in an integrated environment.

E-mail is the primary means by which both the Ivy MAcc faculty and staff communicate with you outside the classroom. It is therefore important that you set up a CyMail account at the beginning of your first semester.

CyMail accounts can be set up online at: <https://asw.iastate.edu/cgi-bin/acropolis/register>. (You will need your student identification number.)

You can access your CyMail at: <https://weblogin.iastate.edu/cgi-bin/index.cgi>

Visit www.it.iastate.edu/services/cymail for instructions on setting up CyMail on your mobile device and/or forwarding e-mail messages to another account.

Ivy MAcc Course Registration

MAcc students should schedule an appointment with the MAcc Program Coordinator for assistance with course selection. Students are then responsible for registering for all coursework via AccessPlus.

Textbooks

Textbooks and case packets for MAcc classes can be ordered through University Book Store by logging into AccessPlus or via the book store website: www.isubookstore.com.

Academic Advising

The MAcc Program Coordinator serves as the academic adviser for MAcc students. Academic questions and inquiries should first be directed to the academic advisor. The MAcc DOGE or staff in the Graduate Programs Office may also be able to assist MAcc students.

Career Services

Graduate Business Career Services (GBCS) is dedicated to assisting Ivy MAcc students with career growth and development, and to helping employers to identify and select highly qualified candidates. GBCS works closely with graduate business students to develop a career management strategy that fits each student's professional goals and unique abilities. At the same time, GBCS staff establish close relationships with companies and hiring managers to ensure that recruiting efforts are maximized.

Ivy professional masters students are the primary stakeholder in the career management process, and with the guidance provided by GBCS, take a proactive role in career development. To that end, GBCS provide a broad range of services to enhance students' employment marketability.

It is important that Ivy MAcc students take advantage of these career resources beginning at orientation and throughout your graduate studies.

Visit the Graduate Business Career Services website to learn more about the services offered; <https://www.ivybusiness.iastate.edu/masters/graduate-career-services/>

Graduate Assistantships

A limited number of graduate assistantships are available to qualified, full-time MAcc students on a competitive basis. Graduate assistantships may be teaching, research, or administrative appointments. Most assistantships are offered on a ¼-time basis (10 hours per week). Students may apply for assistantship positions when applying to the MAcc or by completing the Graduate Assistantship Application available in the Ivy Graduate Programs Office. Students are also encouraged to pursue assistantships throughout the university and associated centers.

The maximum length of time for which a MAcc student will be funded with a graduate assistantship is the expected time period for completion of the degree which is two semesters. Additionally, you must maintain satisfactory academic and work performance for renewal of your graduate assistantship appointment.

Students awarded an assistantship will be required to sign a Letter of Intent which lists the terms and conditions of the appointment. Graduate assistantships within the College of Business are typically renewable, semester-length appointments. Students may be required to work during break periods at the discretion of the supervising faculty.

Graduate assistants are required to submit weekly time/activity reports signed by the supervising faculty to the Graduate Programs Office by 5:00 p.m. on the Monday immediately following the reporting week.

Graduate assistants are responsible for maintaining regular communication with their supervising faculty and to perform the duties assigned in a timely manner. Performance evaluation of graduate assistants is conducted each semester. Students who do not perform satisfactorily may jeopardize the renewal of their assistantship appointments.

III. Academic Matters

Ivy MAcc Degree Requirements

The Ivy MAcc requires a minimum of 30 credit hours consisting of 15 hours of graduate accounting courses, a Writing and Analyzing Professional Documents course (3 credits), at least nine credits non-accounting graduate electives, and an international course from an approved list. MAcc students may customize their degree program by adding one or two areas of specialization. Choosing an area of specialization is not required but is strongly encouraged. An area of specialization consists of 12 credits: one required course and a choice of 3 additional courses from the area approved list. Accounting courses taken to satisfy the specialization may also be counted towards the general MAcc requirements. At least one of the specializations must be a non-ACCT course. Specializations appear on a student's transcript. The areas of specialization available include: financial reporting and assurance, data analytics, managerial decision making, global business, and tax.

Waiver of Iowa State MAcc required courses is rare requiring special permission from the course instructor. A waived core course requires a replacement elective with the equivalent credit hours.

MAcc students may also add a Graduate Certificate to their study plan. The Ivy College of Business offers Graduate Certificates in Business Analytics, Enterprise Cybersecurity Management, Entrepreneurship and Innovation, Finance, and Supply Chain Management. Ivy Graduate Certificates require 12 credits of which nine can be applied as MAcc electives.

Students need to work closely with the Program Coordinator and Advisor and/or DOGE to develop a study plan and to assure degree requirements are being met.

Independent Study

The pedagogical intent of the Independent Study, 590, course is to provide an individualized project/research experience for MAcc students guided by a faculty in the Ivy College of Business. Each independent study must generate a research project and a documented academic paper under the direction of the faculty member. It is the faculty member's prerogative to agree or not to serve as a project adviser.

Employment and internships do not constitute in and of themselves a sufficient basis for independent study credit. If the experience generates research project potential, then credit may be negotiated.

To enroll in an independent study, MAcc students must first complete the Independent Study Request Form available in the Graduate Business Programs Office or at; <https://www.ivybusiness.iastate.edu/masters/files/2016/12/Independent-Study-Agreement.pdf>

The completed and signed request form is then submitted to the Ivy Graduate Programs Office to receive course registration information. A maximum of three credits of independent study may be applied toward the MAcc degree.

International Study Opportunities

Ivy MAcc students are encouraged to consider international study as part of their MAcc experience. International study opportunities provide valuable insights into global business practices and a heightened awareness of cultural diversity. MAcc students can participate in the Study in London Program. Students can earn 6 credits in 3 weeks in June/July. Interested students should contact the Program Coordinator and Advisor.

Grade Reports

Semester grades typically become available one week following the end of each term. Students can obtain final grades reports on AccessPlus.

MAcc Transfer Credits

Transfer of MAcc course credits from other academic institutions to the Ivy MAcc is limited and requires approval to be included on a student's study plan. The university must have AACSB accreditation in order for transfer credit to be considered. The length of time since the requested transfer courses were taken is also a factor. Generally, transfer credit applies to elective coursework, not the required core courses, within the Ivy MAcc program.

A final course grade of "B" or higher must be received on all transfer coursework. An official graduate transcript from the institution from which transfer credit has been approved must be submitted to the Ivy Graduate Programs Office.

IV. Progressing through the MAcc

Academic Progress

Ivy MAcc students are expected to make satisfactory academic progress during their graduate business studies. Students are placed on academic probation if their cumulative GPA falls below 3.00, and a hold is placed on future class registrations. MAcc students on academic probation must consult with their DOGE to develop a plan for academic improvement and receive permission for continued enrollment in the program.

MAcc students must complete all courses listed on their program of study with at least a C grade in each course and have achieved a minimum cumulative GPA of 3.00 in order to graduate.

Degree Completion

Ivy MAcc students are expected to complete their programs in a timely manner. Students enrolled in the full-time MAcc program are expected to complete the program requirements in two semesters.

Full-time MAcc students need to be aware that prolonging graduation beyond the expected completion time period is unacceptable and will only be granted for valid academic reasons such as a semester co-op or internship experience. Students who plan to extend their studies beyond two academic years must submit a request in writing explaining the rationale for the extension and their expected date of graduation.

Program of Study

Ivy MAcc students must complete a program of study/committee (POSC) form no later than the semester prior to the expected term of graduation. The POSC lists the courses taken (or will be taken), credit hours, and grades earned to date to fulfill the MAcc degree requirements. The POSC is reviewed by the DOGE and advising staff to ensure degree requirements have been met. Modifications to the POSC are possible even after it has been reviewed and approved by the Ivy Graduate Programs Office. The POSC form can be found on AccessPlus.

A delay in graduation will occur if the POSC is not forwarded for final approval to the Iowa State University Graduate College by the specified deadline date so timely submission to the Ivy Graduate Programs Office is very important.

Ivy MAcc students who have questions about their POSC should consult with the DOGE.

Graduation Procedures

The Application for Graduation is due by the end of the first week of the semester you plan to graduate. Your POSC must be approved before submitting an Application for Graduation. The graduation application can be found on AccessPlus.

Ivy MAcc graduates are asked to complete an employment survey, administered by Graduate Business Career Services, late in the semester of graduation.

Commencement

Graduation is a time of celebration of your academic accomplishments so participation in commencement ceremonies is highly encouraged.

A University graduate commencement ceremony takes place at the end of the fall and spring semesters. Iowa State University does not hold commencement ceremonies in the summer. However, summer graduates may participate in either the previous spring or following fall university commencements.

The Ivy College of Business also holds a convocation ceremony at that end of the fall and spring semesters for bachelor's, master's, and doctoral graduates.

Ivy MAcc graduates must make their own arrangements for the purchase of the appropriate graduation regalia (i.e., cap & gown, tassel, hood) well in advance of university commencement. Graduation regalia can be purchased at the University Book Store. The Ivy Graduate Programs Office has a limited number of master's graduation hoods which are loaned to graduates on a first-come, first-served basis.

Diplomas are mailed approximately three weeks after graduation to the mailing address information shown in your AccessPlus account. You may also arrange to pick up your diploma instead in the Graduation Office, 210 Enrollment Services Center.

V. Student Life

Full-time students are expected to be fully immersed in the Ivy MAcc experience actively engaged within and outside the classroom. Opportunities abound for you to grow both personally and professionally during your graduate business studies.

VI. Student Rights and Responsibilities

Class Attendance and Punctuality

Ivy MAcc students are expected to attend all scheduled class meetings and to arrive for class in a timely manner. Each faculty member sets his or her policy with respect to class attendance, and excused absences are handled between the instructor and you. An excused absence should be arranged prior to the expected missed class, if at all possible. If an emergency situation or illness arises which prevents prior notification, inform the faculty of the reason for the missed class as soon as it becomes feasible. In all cases, communication with the faculty is essential.

Smartphones, Laptops, and other Electronic Devices

Laptops and tablets are permitted in class for note-taking only. Other activities such as checking personal e-mail or browsing the Internet are prohibited. Smartphones and other electronic devices must be turned off (or on vibrate) and hidden from view during class time.

Teamwork

Teamwork is an integral part of the Ivy MAcc experience. Many courses require teamwork and team projects. Ivy MAcc students are expected to be an active, contributing member of the team.

Academic Integrity

Academic integrity might best be defined, quite simply, as doing one's own academic work without unauthorized assistance from other persons or resources. More specifically, academic integrity means that students take their coursework seriously and place significant value on learning and engagement in the classroom and while completing assignments and projects.

Visit the Iowa State University Dean of Students Office website for more information about student conduct: www.studentconduct.dso.iastate.edu/academic-misconduct/armstu

Alleged academic misconduct is subject to Student Disciplinary Regulations: www.policy.iastate.edu/policy/SDR

Plagiarism

Source: Iowa State University e-Library website: <http://instr.iastate.libguides.com/content.php?pid=10314>

“Simply put, plagiarism is making use of other people's ideas, words, creative works and expressions without giving credit or otherwise listing the source of the information. Plagiarism is stealing. Plagiarism is also misrepresentation, and includes handing in someone else's work, ideas, or answers as your own. Regardless of whether it happens inadvertently through sloppy research or on purpose through unethical behavior, it is plagiarism just the same and the person plagiarizing will be held liable.”

Best practices for avoiding plagiarism can be found on the above-referenced website.

Professionalism

Ivy MAcc students are expected to conduct themselves in a manner that upholds high standards of professionalism. These standards must provide a foundation for your actions inside and outside the classroom. Students committing unprofessional or unethical acts, whether from carelessness, ignorance, or malice, quickly lose the respect of their peers and others.

If you witness unprofessional or unethical acts, you should first address the issue with the individual(s) involved. Acts of a serious nature must be discussed with the DOGE or the Associate Dean for Professional Masters Programs. In all cases, prompt attention to the issue at hand is desired in order to maintain the cohesiveness of the Ivy MAcc student body and the integrity of the program.

Academic Grievance Procedures (Grades and Instruction)

Source: Graduate College Handbook, sec. 9.5.1

If a graduate student contends that a faculty member, in his or her academic capacity as a course instructor, has behaved unfairly or unprofessionally, a grievance may be reviewed through the procedure described below. This procedure may not be invoked more than one year following completion of the course. An appeal of a course grade must be initiated by midterm of the semester following the student's completion of the course.

- If the dispute or perceived violation does not directly involve the graduate student's major professor, the graduate student is encouraged to contact his or her major professor.
- The graduate student may contact the Graduate and Professional Student Senate (GPSS) by contacting the senator representing the student's academic unit or the GPSS president. The GPSS will represent the best interests of the student and may serve as a liaison between the student and the appropriate University administration and offices.
- The graduate student may contact Student Assistance staff within the Dean of Student's Office.
- Students may contact the Dean of the Graduate College to pursue informal dispute resolution.
- Graduate students are encouraged to contact the Ombuds Office for unbiased and neutral assessment for informal resolution of a dispute.
- Concerns of discrimination, harassment, and/or sexual misconduct do not fall within these procedures, and instead should be reported to the Office of Equal Opportunity as soon as possible.
- Before initiating a formal appeal, the student may wish to discuss the situation informally with a staff member of the Dean of Students Office for advice on how to deal most effectively with the problem.

Academic grievances should be resolved, if at all possible, with the individual instructor involved. If a resolution cannot be reached, the student should discuss the grievance with the instructor's department chair and submit it in writing to him or her. The department chair will discuss the grievance with the instructor involved and/or refer it to a department grievance committee. The department chair should respond in writing to the student within five class days.

If a resolution of the grievance cannot be made with the department chair, the student may appeal in writing to the dean of the instructor's college. In cases involving Graduate College policy or procedure, the appeal should be made to the Dean of the Graduate College. The dean will hear the explanations of the department chair and instructor and should respond in writing within ten class days of receipt of the written notice of appeal.

If the grievance cannot be resolved with the dean, the student may forward a written appeal to the Provost, who will convene a quorum of the Committee to Review Student Grievances to hear the appeal within ten class days. Within five class days following the hearing, the Provost will make a decision regarding the grievance and transmit this decision to the student, dean, department chair, and instructor involved. An appeal of the decision of the Provost may be made to the President of the University.

The time limit specified at each level may be extended by mutual agreement of all parties concerned.

Discrimination and Harassment Policy

The university's policy on discrimination and harassment states, in part, *"Respect is the foundation for interchange of ideas, for learning and for working toward common goals. Consequently, Iowa State University is committed to assuring that its programs are free from prohibited discrimination and harassment based upon race, ethnicity, sex, pregnancy, color, religion, national origin, physical or mental disability, age (40 and over), marital status, sexual orientation, gender identity, genetic information, status as a U.S. veteran (disabled, Vietnam, or other), or any other status protected by university policy or local, state, or federal law. Discrimination and harassment impede the realization of the university's mission of distinction in education, scholarship, and service, and diminish the whole community."*

A complete text of Iowa State University discrimination and harassment policy can be found at: www.policy.iastate.edu/policy/discrimination/#Statement.

VII. Administration and Contact Information

Jackie Rees Ulmer
Associate Dean for Professional Masters Programs
jrulmer@iastate.edu
2205 Gerdin Business Building
515-294-6232

Anne Clem
Director of the Master of Accounting Program (DOGE)
aclem@iastate.edu
3116 Gerdin Business Building
515-294-9408

Kayla Sander
Master of Accounting Program Coordinator & Advisor
kayla@iastate.edu
3233 Gerdin Business Building
515-294-8796

Bill Dilla
Chair, Department of Accounting
wdilla@iastate.edu
2331 Gerdin Business Building
515-294-1685

Mark Peterson
Director, Graduate Business Career Services
markp@iastate.edu
1360 Gerdin Business Building
515-294-8118

Tabatha Carney
Assistant Director, Graduate Business Career Services
tkcarney@iastate.edu
1360 Gerdin Business Building
515-294-8118

Graduate Business Programs Administrative Services Staff

Professional Masters Programs:
Debbie Johnson, dljohns@iastate.edu
1360 Gerdin Business Building
515-294-5133

PhD Program:
Brenda Nelson, bnelson@iastate.edu

1360 Gerdin Business Building
515-294-2474