



UNIVERSITY OF CENTRAL FLORIDA

Accounting MSA Graduate Program Handbook

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Master of Science in Accounting

The Master of Science in Accounting (MSA) degree is awarded upon satisfactory completion of a minimum of 30 credit hours and passing the end-of-program comprehensive exam. Students must select a track (Assurance, Taxation, or Management), which will outline a minimum of 21 credit hours of course work in accounting, tax, or business law courses. Students, with the assistance and approval of the program adviser, may select other courses that reflect their interests.

Total Credit Hours Required

30 Credit Hours Minimum beyond the Bachelor's Degree

Introduction

The Master of Science in Accounting (MSA) program prepares students for careers as professional accountants and consultants in public accounting, industry, financial institutions, and government & nonprofit organizations. The MSA degree, along with the appropriate prerequisite work from an undergraduate degree in accounting, helps satisfy the education requirements to become a licensed CPA in the state of Florida.

Curriculum

Please visit the [Graduate Catalog](#) to see the current curriculum for our program.

Timeline for Completion

This program can be completed on a full or part-time basis. The following are sample schedules for completion of the program requirements on a full-time basis.

1st Year – Assurance Track

Fall	Spring	Summer
<ul style="list-style-type: none"> ACG 6835 Ethics and Professionalism in Accounting & Auditing (3 credits) ACG 6415 Advanced Accounting Information Systems (3 credits) ACG 6675 Operational Auditing (3 credits) Restricted Elective 1 (3 credits) 	<ul style="list-style-type: none"> ACG 6185 Financial Statement Analysis (3 credits) ACG 6805 Accounting Theory (3 credits) ACG 6636 Advanced Auditing (3 credits) Elective Specialization Course (3 credits) 	<ul style="list-style-type: none"> Restricted Elective 2 (3 credits) Restricted Elective 3 (3 credits)
Semester Total: 12 credit hours	Semester Total: 12 credit hours	Semester Total: 6

1st Year – Taxation Track

Fall	Spring	Summer
<ul style="list-style-type: none">• ACG 6835 Ethics and Professionalism in Accounting & Auditing (3 credits)• ACG 6415 Advanced Accounting Information Systems (3 credits)• TAX 5015 Advanced Tax Topics (3 credits)• Restricted Elective 1 (3 credits)	<ul style="list-style-type: none">• ACG 6185 Financial Statement Analysis (3 credits)• ACG 6805 Accounting Theory (3 credits)• TAX 6065 Tax Research (3 credits)• TAX 6845 Tax Planning and Consulting (3 credits)	<ul style="list-style-type: none">• Restricted Elective 2 (3 credits)• Restricted Elective 3 (3 credits)
Semester Total: 12 credit hours	Semester Total: 12 credit hours	Semester Total: 6

1st Year – Management Track

Fall	Spring	Summer
<ul style="list-style-type: none">• ACG 6835 Ethics and Professionalism in Accounting & Auditing (3 credits)• ACG 6415 Advanced Accounting Information Systems (3 credits)• ACG 6675 Operational Auditing (3 credits)• Elective Specialization Course (3 credits)	<ul style="list-style-type: none">• ACG 6185 Financial Statement Analysis (3 credits)• ACG 6805 Accounting Theory (3 credits)• ACG 6305 Advanced Managerial Accounting (3 credits)• Restricted Elective 1 (3 credits)	<ul style="list-style-type: none">• Restricted Elective 2 (3 credits)• Restricted Elective 3 (3 credits)
Semester Total: 12 credit hours	Semester Total: 12 credit hours	Semester Total: 6

For the program's required and elective course schedule, please consult with the Program Advisor.

Examination Requirements

The satisfactory completion of an end-of-program comprehensive written examination is required.

Professional Conduct

Students are expected to adhere to the rules and regulations as stipulated by the University of Central Florida and the program handbook. Professionalism encompasses behaviors and qualities that are expected of graduate business students in both the academic setting and in the business world. University of Central Florida College of Business degrees begin at the time of program application; therefore, professional conduct is assessed from that point forward.

Attendance, timeliness, and attire are all reflections of professionalism. In the assessment of professionalism, instructors and program administrators will consider each student's conduct; the quality of interactions; tone of oral and written communication; language; meaningful engagement in all aspects of the program; and substantive contribution to class discussions. Students who are in violation of these behaviors will be counseled and reminded

of UCF/EDC expectations. In such events, the faculty or program administrators may conclude that the student is not able or willing to demonstrate an acceptable standard of professionalism. Repeated disregard or violation of these behaviors will lead to dismissal from the program. Some of the criteria by which a student's professional demeanor is measured are below.

- **Civility:** Students are expected to behave in a respectful and courteous manner to instructors, fellow students, guest speakers, college and university administrators, EDC staff, and other UCF Staff. Examples of respectful behavior include but are not limited to modulated tone of voice; professional language that avoids inappropriate, vulgar, or foul expressions; maintaining control of emotions and avoiding threatening or bullying behaviors; respect for others' personal space; respect for EDC and UCF property; refraining from distracting and disruptive behaviors while on campus (EDC or other UCF campuses), in hallways and in classrooms; and a generally civil demeanor.
- **Attendance:** It is required for students to attend each lecture and comply with the instructor's attendance policy as stated in the course syllabus.
- **Timeliness:** Students are expected to regularly arrive in class on time and to comply with each instructor's tardiness policy as stated in the course syllabus.
- **Use of Technology:** The use of computers, cell phones, or electronic devices during class that are unrelated to course activities or not permitted by instructors (i.e., web searches, IMs, etc.) is considered unprofessional.
- **Use of Electronic Media:** As per Florida Law (§ 934.03) it is illegal to audio or video record any interaction with another individual without their explicit consent. This includes lectures, meetings with instructors, meetings with fellow students, or any situation involving EDC staff or UCF personnel.
- **Professional Attire:** Refers to a minimum of business casual that may include pants, khakis, dress shirts, skirts, dresses, and jeans free of rips/tears/fraying that are neat and clean. Note that clothes that are revealing (plunging necklines, tank tops, open midriffs, short skirts/shorts, sheer fabrics); offensive T-shirts; sweatpants, leggings, workout clothes; thongs/flip-flops/Croc-like sandals; and overpowering perfumes/colognes can be distracting or annoying to others.
- **Guest Speakers / Presentations:** The program often invites guest speakers from the local business community. Students in the program must demonstrate professional conduct, respect, and appreciation for these professionals' donation of their time to enrich students' educational experiences. Students are expected to arrive to class on time and be attentive as a sign of appreciation for their time. Professional business attire is required when guest speakers are present.

Grading Policies and Expectations

Each student's academic progress is reviewed by both the College of Business and the College of Graduate Studies each semester. Students who have not met conditions or restrictions of their admission may be prohibited from further study in the program. Additionally, students who have not performed to academic standards of the program or university will be placed on Probationary Status or Dismissed from the program.

In accordance with the College of Graduate Studies' Policies and with the minimum university standards for satisfactory performance to continue graduate study, the College of Business graduate programs maintain the following requirements for all business graduate students:

- Students must maintain a GPA* of at least 3.0 or higher in order to maintain regular graduate student status, receive financial assistance, and qualify for graduation.
- Students are not permitted to get more than two "C" grades (C, C+, C-).
- A course in which a student has received an unsatisfactory grade may be repeated; however both grades will be used in computing the GPA. The opportunity to re-take courses is at the discretion of the College of Business.
- A minimum grade of B- is required in the capstone course, MAN 6721 Applied Business Strategy and Policy.
- Students admitted on Restricted Admission due to earning <70% on admission modules must earn a grade of B or higher in all courses in their initial semester.

Grade Policy comparison Chart

	College of Graduate Studies Grade Policies	College of Business Grade Policies
GPA	3.0 minimum GPA ; <3.0 will be put on Academic Probation	3.0 minimum GPA; <3.0 will be put on Academic Probation
Academic Probation	9 credit hours of Academic Probation	9 credit hours of Academic Probation
“D” and “F” grades	Unsatisfactory grade; Course may be repeated	Unsatisfactory grade; Cause for dismissal
“C” grades	Maximum of 6 credits of “C” grades usable towards degree program	Maximum of 6 credits of “C” grades usable towards degree program; more than 6 credit hours is cause for dismissal

Probation and Dismissal Policy and Process

Probationary Status in the programs means that the student is at risk (academic, professional, or ethical) within the program. A student cannot graduate from the program while on probationary status.

A student may be placed on Probation if any of the following occur:

- Academic Probation: Per College of Graduate Studies’ policy, if the graduate status GPA falls below the required 3.00, the student will have 9 credit hours to bring the GPA above a 3.00 in order to have the Academic Probation removed. Students will receive notice in writing from the College of Graduate Studies.
- Conduct Probation: Any minor violation of the aforementioned professional conduct expectations. The severity of violation will be determined by the procedures outlined in the following section.

Conduct Violation Process:

1. If a violation of a conduct policy occurs, it will be reported to the Associate Dean. This will be submitted in writing and shared with the Director of the EDC.
2. Program Director will evaluate the matter and determine an appropriate course of action ranging from written warning to convening the Master’s Program Review Committee (MPRC) for evaluation to immediate dismissal based on the egregiousness of the violation.
3. If the MPRC is convened, member will discuss the student’s academic progress and/or professional conduct when concerns arise and recommend appropriate action based on the severity of violation up to and including program dismissal.

A student may be dismissed if any of the following occur:

The following may be grounds for dismissal from the program.

- Receiving a “D” or “F” grade in a course listed as a part of the program’s curriculum. The student will be summarily dismissed from the program at that time.
- Failure to achieve ≥ 3.0 GPA after 9 credit hours of Academic Probation.
- Receiving more than 6 credit hours of “C” grades. Exceeding this limit is reason for dismissal from the program.

- Cheating: Which includes plagiarizing of materials from previously published sources or previously submitted course assignments. Students will not discuss the content of written or oral examinations until cleared to do so by the course instructor. See Golden Rule, UCF's Student Handbook- Rules of Conduct.
- Unprofessional behavior: Behavior that is inconsistent with the aforementioned expected professionalism or failure to correct unprofessional behavior as defined by the program handbook is grounds for dismissal from the program. This includes failure to attend classes or excessive unexcused absences, or repeated lateness.

*all references to GPA refers Graduate Status Grade Point Average. A graduate status GPA will be calculated based on the graduate courses taken at UCF since admission into each degree or certificate program. See UCF Graduate Catalog for more information: <http://catalog.ucf.edu/content.php?catoid=4&navoid=201#grade-system>

Graduate Research

UCF has three fundamental responsibilities with regard to graduate student research. They are to (1) support an academic environment that stimulates the spirit of inquiry, (2) develop the intellectual property stemming from research, and (3) disseminate the intellectual property to the general public. Students are responsible for being informed of rules, regulations and policies pertaining to research. Below are some general policies and resources.

Research Policies and Ethics Information: UCF's Office of Research & Commercialization ensures the UCF community complies with local, state and federal regulations that relate to research. For polices including required Institutional Review Board (IRB) approval when conducting research involving human subjects (e.g. surveys), animal research, conflict of interest and general responsible conduct of research, please see their website: research.ucf.edu/ > Compliance.

UCF's Patent and Invention Policy: In most cases, UCF owns the intellectual property developed using university resources. The graduate student as inventor will according to this policy share in the proceeds of the invention. Please see the current UCF Graduate Catalog for details: graduatecatalog.ucf.edu > Policies > General Graduate Policies.

Financial Support

Students with qualifying assistantships or university-wide fellowships will receive financial packages that include an assistantship or fellowship stipend, tuition remission, and health insurance. Qualifying fellowships are accompanied by tuition waivers. Qualifying assistantships include single appointments of at least .50 FTE (20 hrs/week) or two appointments of at least .25 FTE (10 hrs/week). Tuition remission is in the form of either tuition waivers or tuition payments that cover in-state (resident) tuition. Non-resident students with financial packages are not charged out-of-state tuition or the non-resident financial aid fee.

For additional information about funding for graduate school, please visit funding.graduate.ucf.edu/.

Key points about financial support:

- If you are interested in financial assistance, you are strongly encouraged to apply for admission early. A complete application for admission, including all supporting documents, must be received by the priority date listed for your program under "Admissions."
- You must be admitted to a graduate program before the university can consider awarding financial assistance to you.
- If you want to be considered for loans and other need-based financial assistance, review the UCF Student Financial Assistance website at finaid.ucf.edu and complete the FAFSA (Free Application for Federal Student Aid) form, which is available online at fafsa.ed.gov/. Apply early and allow up to six weeks for the FAFSA form to be processed.
- For information on assistantships (including teaching, research, and general graduate assistantships) or tuition support, contact the graduate program director of your major.

For more information on scholarships for the discipline, visit the [College of Business Administration website](#).

Graduate Student Associations

Beta Alpha Psi is the premiere national honors organization for financial information students and professionals. The primary objective of Beta Alpha Psi is to encourage and give recognition to scholastic and professional excellence in the business information field. This includes promoting the study and practice of accounting, finance and information systems; providing opportunities for self-development, service and association among members and practicing professionals, and encouraging a sense of ethical, social, and public responsibility. bapucf.com/

The Student Accounting Society (SAS) at the University of Central Florida is a professional organization that encourages students to learn about the various career opportunities available within the field of accounting. Members of the Student Accounting Society meet with accounting professionals on a weekly basis to learn about various subjects, including career paths, resumes, interviewing, internships, and more. Aside from professional development, the Student Accounting Society provides members with networking opportunities with students and faculty and tutoring in accounting classes. ucf.collegiatelink.net/organization/studentaccountingsociety

For a listing of other student organizations associated with the business disciplines visit the [Student Organizations webpage](#) on the [College of Business Administration website](#).

The Graduate Student Association (GSA) is UCF's graduate organization committed to enrich graduate students' personal, educational and professional experience. To learn more or get involved, please visit facebook.com/groups/UCFgsa/.

Professional Development

For information on career management, internship and job placement services for MBA and graduate business students visit the [Office of Professional Development Website](#) on the [College of Business Administration website](#).

Executive Development Center

The Executive Development Center offers programs that range from broad-based professional development to topic-specific workshops. Distinguished UCF faculty and leading practitioners teach these certificate and non-degree programs that train participants in the areas of branding, finance, leadership, and strategy. For additional information, please visit <https://business.ucf.edu/centers-institutes/executive-development-center/>.

Faculty Center for Teaching and Learning

The Faculty Center for Teaching and Learning (FCTL) promotes excellence in all levels of teaching at the University of Central Florida. To that end, they offer several programs for the professional development of Graduate Teaching Assistants at UCF.

- **GTA Training (mandatory for employment as a GTA):** This training provides information and resources for students who will be instructors in a two-day workshop. The seminars cover a variety of topics, including course development, learning theories, lecturing, and academic freedom. Those interested in additional training can also attend an optional training session that normally follows the mandatory training.
- **Preparing Tomorrow's Faculty Program:** This certificate program (12-weeks) consists of group and individualized instruction by Faculty Center staff and experienced UCF professors. Textbooks and materials are provided.

The same training as well as information regarding language immersion and tricks and cultural awareness as a way of knowing what to expect from American students.

For more information fctl.ucf.edu/ > Events > GTA Programs or call 407-823-3544.

Pathways to Success Workshops

Coordinated by the College of Graduate Studies, the Pathways to Success program offers the following free development opportunities for graduate students including workshops in Academic Integrity, Graduate Grantsmanship, Graduate Teaching, Personal Development, Professional Development, and Research. For more information and how to register, please visit graduate.ucf.edu/pathways-to-success/.

Graduate Research Forum

The Graduate Research Forum will feature poster displays representing UCF's diverse colleges and disciplines.

The Forum is an opportunity for students to showcase their research and creative projects and to receive valuable feedback from faculty judges. Awards for best poster presentation in each category will be given and all participants will receive recognition.

The College of Graduate Studies and the Graduate Student Association invite all UCF students, community, and employers to attend the Graduate Research Forum. For more information, visit graduate.ucf.edu/researchforum or contact researchweek@ucf.edu.

Graduate Excellence Awards

Each year, the College of Graduate Studies offers graduate students who strive for academic and professional excellence the opportunity to be recognized for their work. The award categories include the following:

Award for Excellence by a Graduate Teaching Assistant – This award is for students who provide teaching support and assistance under the direction of a lead teacher. This award focuses on the extent and quality of the assistance provided by the student to the lead instructor and the students in the class. (Not intended for students who are instructor of record.)

Award for Excellence in Graduate Student Teaching – This award is for students who serve as instructors of record and have independent classroom responsibilities. The focus of this award is on the quality of the student's teaching and the academic contributions of those activities.

For the nomination process and eligibility criteria, see graduate.ucf.edu/awards-and-recognition/.

Other

Students should take opportunities to present a poster or a topic of research at a conference. To obtain financial support to present at a conference (other than through your program) or to engage in comparable creative activity at a professional meeting, visit graduate.ucf.edu/presentation-fellowship/.

For information about the Council of Southern Graduate Schools (CSGS) thesis and dissertation awards, see their website: csgs.org/ > Awards.

For grant-proposal writing resources: uwc.cah.ucf.edu.

Job Search

UCF's Career Services department offers a wide range of programs and services designed to assist graduate students. These services include evaluation and exploration of career goals, preparation for the job search and job search resources. To learn more, visit their website at career.ucf.edu/.

The Office of Professional Development in the College of Business Administration offers career management, internship and job placement for graduate business students. For information visit business.ucf.edu/centers-institutes/office-of-professional-development/.

The Kenneth G. Dixon School of Accounting offers an Internship Program to provide to the student an educational enhancement through professional practical experience. An internship is a three-credit accounting or tax elective in the student's graduate program. Questions should be directed to the internship coordinator, Dr. Elizabeth Altiero Poziemski.

Office: BA I - 444
Phone: 407.823.4420
E-mail: altiero@ucf.edu

For information on career management, internship and job placement services for MBA and graduate business students visit the business.ucf.edu/centers-institutes/office-of-professional-development/ page on the [College of Business Administration website](#).

Forms

- [College of Graduate Studies Forms and References](#)
A complete listing of general forms and references for graduate students, with direct links, may be found here.
- [Graduate Petition Form](#)
When unusual situations arise, petitions for exceptions to policy may be requested by the student. Depending on the type of appeal, the student should contact his/her program adviser to begin the petition process.
- [Traveling Scholar Form](#)
If a student would like to take advantage of special resources available on another campus but not available on the home campus; for example, special course offerings, research opportunities, unique laboratories and library collections, this form must be completed and approved.

Useful Links

- [Accounting MSA Website](#)
- [College of Business Administration Website](#)
- [College of Graduate Studies](#)
- [Academic Calendar](#)
- [Bookstore](#)
- [Campus Map](#)
- [Counseling Center](#)
- [Delta Sigma Pi](#)
- [Financial Assistance](#)
- [Golden Rule Student Handbook](#)
- [Graduate Catalog](#)
- [Graduate Student Association](#)
- [Graduate Student Center](#)
- [Housing and Residence Life](#)
- [Housing, off campus](#)
- [Kenneth G. Dixon School of Accounting](#)
- [Knights Email](#)

- [Learning Online](#)
- [Library](#)
- [NID Help](#)
- [Pathways to Success](#)
- [Recreation and Wellness Center](#)
- [Register for Classes](#)
- [Registrar](#)
- [Shuttles Parking Services](#)
- [Student Health Services](#)
- [Thesis and Dissertation \(ETD\)](#)
- [UCF Global](#)
- [UCF IT](#)
- [University Writing Center](#)

Graduate Faculty

Asterisk = has previous committee experience, which qualifies the person to serve as chair, co-chair or vice chair.

Allen, Darryl

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 Disciplinary affiliations: Accounting
 Research interests: Managerial accounting
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 Disciplinary affiliations: Accounting
 Research interests: Judgment and decision making in accounting
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 Disciplinary affiliations: Accounting
 Research interests: Auditing
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Hornik, Steven *

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 Disciplinary affiliations: Accounting
 Research interests: Accounting information systems
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Kelliher, Charles

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 Disciplinary affiliations: Accounting
 Research interests: Behavioral research, tax education, technology
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Poziemski, Elizabeth Altiero

College: College of Business Administration

Disciplinary affiliations: Accounting
Research interests: Auditor judgment and decision making
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Robb, Sean *

College: College of Business Administration
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Research interests: Capital markets, earnings management, international accounting, non-financial disclosures
Contact Info: srobb@ucf.edu

Roberts, Robin *

College: College of Business Administration
Disciplinary affiliations: Accounting
Research interests: Accounting and auditing regulation, social and environmental accounting, corporate social responsibility
Contact Info: rroberts@ucf.edu

Sutton, Steven *

College: College of Business Administration
Disciplinary affiliations: Accounting
Research interests: Accounting, auditing, accounting information systems, management control systems
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Trompeter, Gregory

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Research interests: Auditing and fraud
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Contact Info

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