HANDBOOK OF THE
GRADUATE STUDIES COMMITTEE

GRADUATE PROGRAMS IN ACCOUNTING AND MANAGEMENT INFORMATION SYSTEMS

Graduate Faculty in Accounting and Management Information Systems
The Ohio State University
Approved by a Vote of the Faculty: March 30, 2017
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Overview

Effective Date and Transition Issues
This document becomes effective when passed by a majority vote of the faculty with graduate status in Accounting and Management Information Systems (MIS). Students who have started their programs prior to adoption of this document may follow the handbook in effect when they started studies or may use the program outlined herein.

Governance Structure
Consistent with Graduate School policy, graduate studies in Accounting and MIS is overseen by the Graduate Studies Chair and the Graduate Studies Committee (GSC) acting on behalf of the graduate faculty in the Accounting and MIS Graduate Program. The Directors of the PhD and MAcc programs serve an integral role in the operations of the Graduate Studies Committee and the development of students into scholars. As outlined in the department’s Pattern of Administration, routine operations of the PhD program and MAcc program are undertaken by the PhD program committee and MAcc program committee, respectively, with oversight and guidance from the Graduate Studies Committee.

Graduate Faculty Membership
The GSC will nominate individuals for graduate status M or P as appropriate using the following general guidelines.

Graduate Status P
Graduate status P will be awarded to faculty members who are expected to have significant interaction with Ph.D. students. Normally, the faculty member will have an earned doctorate and has established or can be expected
to establish a significant record of scholarly research. Individuals need not have previously had graduate status M and normally will not.

**Graduate Status M**

Graduate status M will be awarded to faculty members who are expected to have significant interaction with masters level students, but not Ph.D. students. Normally, the faculty member will have an earned graduate degree.

**Waivers, Substitution, and Advising**

Given the varied and unique needs of each student, there may be cases where a program of study should be different from that outlined here. For this reason, the GSC may, in consultation with the advisor and student, authorize a program of study that differs from that presented here when such deviation is consistent with the mission of the degree.

Ph.D. advisors must have graduate status P. MAcc advisors must have graduate status M or P. The advisor-student relationship is one of mutual consent that may be terminated by either party at any time.

**Controlling Authority**

The Graduate School of the Ohio State University establishes the rules for graduate study. This document adds additional rules. However, it cannot remove a limitation placed by the Graduate School. Therefore, if portions of this document conflict with Graduate School rules, the Graduate School rules prevail. The student and faculty are expected to be familiar with Graduate School rules and procedures which are implicitly included in this document.
Programs
The graduate programs in accounting and Management Information Systems are comprised of the Ph.D. program and the Master of Accounting Program. The details of each are described next.
Ph.D. Program

Admission
An applicant to the program must submit the required credentials to the Admissions Office of the Graduate School. The form and content of these credentials are specified in The Ohio State University Graduate School Admission Application and Instructions Form. The Admissions Office receives application material and determines when the application is complete for referral to the Graduate Studies Committee. In addition, the applicant should submit an application form directly to the Ph.D. program in Accounting and MIS. The admission decision is made by the Graduate Studies Committee and communicated to the Admissions office. The Admissions office then notifies the applicant of the admission decision. Students may be admitted for any semester.

The rules of the Graduate School apply. There is not a set of specific minimums for admission. The Graduate Studies Committee will make the admission decision based on the candidate’s portfolio, which will normally include:

- Transcripts from all college and universities attended.
- Scores from the Graduate Management Admission Test (GMAT) and/or the Graduate Records Exam (GRE).
- For applicants whose native language is not English:
  - Scores from the Test of English as a Foreign Language (TOEFL)
  - For those seeking a graduate teaching appointment: scores from the Test of Spoken English (TSE) or SPEAK exam
- Letters of recommendation
- Other evidence deemed necessary, including, but not limited to: examples of writing, campus visits, etc.
Applicants whose academic records indicate they may have difficulty performing satisfactorily in a graduate degree program are designated as conditional students by the Graduate Studies Committee. The purpose of conditional classification is to provide students an opportunity to compensate for any deficiencies and to demonstrate the ability to perform satisfactorily in the graduate program. This conditional status may come from a failure to meet specific Graduate School minimums and/or may come from a perception of weaknesses in the candidate’s portfolio. The Graduate Studies Committee will initiate a change from conditional to regular status when appropriate.

**Program Requirements**

The program requirements consist of foundation course work, minor area requirements, major area requirements, the Candidacy Examination, and the Dissertation/Final Oral Examination.

**Foundation Course Work**

The PhD program in Accounting and MIS consists of two fields of concentration, Accounting and MIS. Each student selects a program of study in consultation with an adviser. The program must include a reasonable concentration and breadth of study designed to foster research, scholarship, and a knowledge of Accounting/MIS (as appropriate for the field of study) in relation to allied academic areas. The program must be approved by the adviser and is subject to the rules of the Graduate Studies Committee. Those programs of study that meet the specific requirements here are automatically deemed as acceptable to the Graduate Studies Committee. However, the advisor and student can petition the GSC, and the GSC may at its discretion accept, alternate programs of study that meet the spirit of the curriculum defined here. Ph.D. students are expected to be in residence during all semesters/terms of the year.
The Program Director serves as the adviser to all students in the Ph.D. Program in Accounting and MIS unless or until another adviser is chosen by the student. Each student is expected to select an adviser, who may be Program Director, prior to beginning the second year of the program. An adviser is selected by the student with the consent of the faculty member so selected.

The foundation course work can be categorized into two areas: prerequisite knowledge and fundamentals.

**Prerequisite Knowledge**
Students entering the Ph.D. program in Accounting and MIS are expected to have had sufficient prior course work in accounting, information systems or computer science, economic theory, statistics, mathematics, and the social and behavioral sciences. The Graduate Studies Committee is responsible for assessing the sufficiency of prior course work in particular cases. Recognition is given to the fact that the appropriate prior course work may differ for different areas of emphasis within accounting and MIS. Able students without such course work may be admitted by the Graduate Studies Committee provided that provision is made to remedy deficiencies.

**Fundamentals**
The fundamentals makes up the knowledge set common across field or specialization. Through course work (whether at OSU or by transfer), examination, or other method accepted by the GSC, students must show competency in economics, mathematics, statistics, organizational behavior, computer science, finance, and, possibly, other fields.
**Economics.** Every student is required to attain a competency in Economics. Satisfactory completion (i.e., obtaining at least a B) of a six credit-hour sequence of Ph.D. level micro-economics is sufficient (but not necessary) to show competency. Alternatively, the student may show competency by passing the Economics qualifying examination at a level satisfactory for Masters degree students in Economics. The student and advisor may request GSC approval for alternative ways to demonstrate competency.

**Mathematics and Statistics.** Each student must demonstrate competency in the areas of mathematics and statistics. Minimum competency in mathematics must include knowledge of calculus, linear or matrix algebra, and statistics. The training in these areas must be rigorous and thorough and at a level sufficient to enable the student to carry forward significant research publishable in the best journals in his or her area of interest. It is highly recommended that students also take courses in research design and/or applied statistics. Students are strongly encouraged to get thorough training in applied statistics.

**Computer Science.** Every student is required to demonstrate a proficiency with computers. In addition, students whose field is Management Information Systems will ordinarily take a substantial amount of course work in Computer Science.

**Finance.** Students specializing in accounting should take a graduate finance seminar of appropriate character.

**Additional areas.** As appropriate, the advisor may require additional course work as necessary for the student’s area of interest.
Minor Areas Requirements
Every student is required to elect two minors. Each minor normally must include at least 10 graduate semester hours of course work. Minor courses may overlap with (i.e., use the same courses as) courses taken in the fundamental areas. The standards completing each minor are determined by the faculty of the respective minor fields.

In past years, students have chosen to minor in microeconomic theory (in the Department of Economics), statistics (in the Department of Statistics), finance, decision theory (in the Department of Industrial and Systems Engineering), psychology, and computer and information science.

A student must complete both minors before advancing to candidacy. However, it is not required that the minors be complete prior to taking the Preliminary Examination.

Major Area Requirements
The major area requirements consist of two areas: major area course work and the Preliminary Examination.

Major Area Course Work
The Ph.D. Program in Accounting and MIS offers two fields: Accounting and MIS. Ph.D. Seminars carry three semester credit hours. The major course work is broken down into core courses and elective courses.

Core Courses. The core course work consists of three courses. The Preliminary Examination covers those three courses.
One seminar is required of all students:

- **Introduction to Research in Accounting and Management Information Systems.** This is normally the first Accounting & MIS seminar for Ph.D. students. The course is a wide-ranging introduction to the variety of research previously and currently undertaken in Accounting and MIS. The students will be exposed to the ways in which Accounting and MIS are similar to other fields in social and behavioral sciences. They will also be exposed to the unique contribution that Accounting and MIS research can make. The course emphasizes one important question: what makes for quality research?

Two additional seminars make up the core. For students whose field is Accounting, those seminars are:

- **Financial Reporting Seminar.** The seminar develops an understanding of observational and theoretical approaches to financial reporting problems. The relative emphasis on research methods is at the discretion of the instructor. Financial reporting includes external and internal reporting as it relates to firm and manager evaluation. Auditing and taxation are included as they relate to reporting issues.

- **Management Control Seminar.** This seminar develops an understanding of observational and theoretical approaches to management control problems. The relative emphasis on research methods is at the discretion of the instructor. Management control includes internal reporting as it relates to decision making and incentives within organizations. Auditing and taxation are included as they relate to control issues.
For students whose field is Management Information Systems, those seminars are:

- **Perspectives on MIS Research.** The seminar concentrates on research methodology, approaches to problem solving, and research frameworks in MIS.

- **Advanced Topics in MIS.** The seminar presents topics in contemporary MIS research and identifies research trends in MIS.

**Elective Courses.** The student and advisor will develop a program of study that includes at least two additional seminars in Accounting and MIS. It is expected that the department will offer a number of courses that can serve this need. As with other requirements in this document, the advisor can petition the GSC for variations from these requirements. It is possible that the GSC will permit a student to take one, very rarely both, of these seminars in an area outside of Accounting and MIS when those seminars are sufficiently rigorous and better serves the goals of the program and the student.

**The Preliminary Examination**
Each student must take and pass the Preliminary Examination prior to taking the Candidacy Examination. The Preliminary Exam consists of two parts: the Comprehensive Examination and the Research Paper Requirement.

**The Comprehensive Examination.** The student must take and pass the Comprehensive Examination. This written exam will be offered at least once per year, normally during the summer months. The graduate faculty will construct an exam that tests the student’s knowledge of the fundamental
issues in accounting and MIS as reflected in the core courses, the Accounting
and MIS Research Colloquium Series, and through individual exploration.

The exam will be graded by the GSC or a subcommittee constructed by the
GSC on a pass/fail basis. When a student has failed the Comprehensive
Examination, the GSC (or subcommittee) will also report on whether the
student will be permitted to retake the exam. Failing the Comprehensive
Examination or a failure to take the exam on a timely basis (prior to
beginning the third year in the Ph.D. program) is sufficient to consider the
student as not making normal progress.

Research Paper Requirement. Each student is required to write (or co-
write) an article-length paper and present that paper to the Accounting and
MIS faculty and Ph.D. in a workshop or seminar prior to the end of the third
year in the Ph.D. program. In the case of coauthored papers, it is expected
that the student is a major contributor to all phases of the research. It is
expected that the paper will contain results (possibly preliminary) and is not
simply a proposal. Normally, the paper will be developed in close cooperation
with a faculty advisory.

The Candidacy Examination
Prior to undertaking the Candidacy Examination, the student must:

• have fulfilled any requirements placed on the student at the time of
  admission to correct for gaps in prerequisite knowledge.
• have successfully completed all courses in the fundamentals
• have successfully met the minor requirements in both areas
• have completed the core and elective courses in the major course
  requirements
• have taken and passed the Comprehensive Examination
• have completed the Research Paper Requirement
have formed an Advisory Committee consisting of the advisor and at least two other members of the Accounting and MIS graduate faculty. The advisory committee may be supplemented with graduate faculty from other areas at The Ohio State University.

The Candidacy Examination consists of two parts: the written examination and the oral examination. The written examination will be a dissertation proposal. The oral examination involves a presentation and defense of that proposal. Further, members of the Candidacy Examination Committee need not limit questioning to the proposal at hand. The Candidacy Examination Committee determines when a student is sufficiently prepared for the Candidacy Examination. The oral defense will be open to the public to the extent permitted by the Graduate School. Currently, the oral examination is closed to all but the Candidacy Examination Committee by Graduate School rules.

A unanimous affirmative vote of the Candidacy Examination Committee is necessary to pass the oral defense and proceed to candidacy. Under Graduate School rules, the Candidacy Examination Committee will determine if a student who fails the oral examination will be permitted a second (and final) oral examination.

The Dissertation and Final Oral Defense of Dissertation
A Ph.D. candidate should construct a Dissertation Committee as early as possible after the successful Candidacy Examination. The Dissertation Committee will consist of the advisor and at least two other members of the Accounting and MIS graduate faculty with P status. The Dissertation Committee may be supplemented with graduate faculty from other areas at The Ohio State University. This committee membership may be the same as the Candidacy Exam Committee, or it may vary in any way.
The Dissertation Committee will determine when the student is ready to defend the dissertation. The Dissertation Examination Committee consists of the Dissertation Committee plus a graduate faculty representative. A unanimous affirmative vote of the Dissertation Examination Committee is necessary to pass the Final Oral Defense. Under Graduate School rules, the Dissertation Examination Committee will determine if a student who fails the Final Oral Examination will be permitted a second (and final) attempt. The Final Oral Defense will be open to the public to the extent permitted by the Graduate School.
Master of Accounting (MAcc) Program

Mission
The primary purpose of the Master of Accounting (or “MAcc”) program is to prepare its students for lifelong learning and rewarding careers. The MAcc program’s learning philosophy emphasizes fundamental accounting and business concepts, theories, and skills, which students can apply to a wide variety of problem situations throughout their careers.

Admission
Our goal in MAcc admissions is to admit students who will positively impact the program, both while at OSU and after graduation. In addition, we believe that students from a variety of backgrounds will provide a diversity of ideas and experiences to enhance the program; thus we desire an appropriate mix of (1) OSU undergraduate accounting majors (domestic), (2) non-OSU undergraduate accounting majors (domestic), (3) international students, and (4) undergraduate non-accounting majors. It is important that international students be extremely capable of understanding, writing and speaking English. As and when mandated by the rules of the Graduate School, international students may be required to take courses in English to make up for any deficiency. Non-accounting majors admitted to the program must possess high quantitative skills; their admissions letter will specify means of completing additional coursework as appropriate (for example, via the pre-MAcc program).

The MAcc committee oversees the admissions process, but the day-to-day processing of applications, data gathering and admissions decisions in “automatic-decision” cases (defined below) are handled by the MAcc Director of Recruiting and Admissions (DRA) in the Graduate Programs Office.
Application requirements: Admissions decisions are based on the following information. All applicants submit a complete application, which may include essays, GMAT scores, reference letters, resume, and transcripts. For international applicants, requirements also include TOEFL or IELTS scores (waivers may be granted in selected cases) and a credential evaluator for undergraduate degrees from non-US universities. In addition, virtually all international applicants who do not meet the automatic-deny criteria may be interviewed by telephone by Graduate Programs Office staff and/or selected current MAcc students. Finally, campus visits for some applicants (both domestic and international) may be used. All of the admissions information is maintained and retained by the DRA and reviewed by the MAcc committee.

Within these guidelines, the MAcc Director and the DRA may develop specific operating procedures to ensure that applications from high-quality potential students are obtained and processed efficiently.

Criteria for automatic acceptance:
If an applicant meets all the following criteria, he or she will be automatically admitted (the MAcc committee may review these applications at their discretion). However, if there are extenuating circumstances such that the DRA believes that an applicant should be denied admission, the MAcc committee should be consulted.
<table>
<thead>
<tr>
<th>Automatic Accept</th>
<th>Domestic UG accounting</th>
<th>International UG accounting</th>
<th>UG non-accounting</th>
</tr>
</thead>
<tbody>
<tr>
<td>GMAT</td>
<td>≥ 600</td>
<td>≥ 600</td>
<td>≥ 600</td>
</tr>
<tr>
<td>UG GPA</td>
<td>≥ 3.2</td>
<td>≥ 3.2</td>
<td>≥ 3.2</td>
</tr>
<tr>
<td>GMAT writing (AWA)</td>
<td>NA</td>
<td>≥ 4.5</td>
<td>NA (2)</td>
</tr>
<tr>
<td>ibTOEFL</td>
<td>NA</td>
<td>≥ 104 tot; ≥ 24 speaking (1)</td>
<td>NA (2)</td>
</tr>
<tr>
<td>Quant skills</td>
<td>NA</td>
<td>NA</td>
<td>≥ Good (3)</td>
</tr>
</tbody>
</table>

**Notes:**

(1) In accordance with Graduate School policy, the TOEFL requirement may be waived for international students who hold a degree from a university in an English-speaking country, so some international applicants may not have a score. Graduate School minimum for ibTOEFL is 79. A score of 104 represents an average of 26 of 30 possible on the four component scores (Reading, Listening, Speaking, Writing), above the minimum scores for the highest categories as defined on the ibTOEFL website (http://www.ets.org/toefl/ibt/scores/). For the Speaking component, the highest of four categories is called “good” and includes scores 26-30; the next category is labeled “fair” and includes scores 18-25. Thus, a score of 24 is in the upper range of the “fair” category. If an applicant submits a TOEFL score other than the ibTOEFL, acceptance guidelines similar those for the ibTOEFL should be employed.

(2) For international non-accounting applicants, the criteria in the “International” column hold.

(3) Evidence of good quantitative skills includes but is not limited to a high score on the GMAT quantitative component (i.e., in the upper 1/3), an UG quantitative major (e.g., finance, economics, mathematics), or completion of higher-level math courses (e.g., 2 or 3 courses in calculus, statistics) with high grades.
Criteria for automatic denial:
If an applicant meets any of the following criteria, he or she will be denied admittance. The MAcc committee need not review these applications. However, if there are extenuating circumstances such that the DRA believes that further review of an applicant is warranted, the MAcc committee should be consulted.

<table>
<thead>
<tr>
<th>Automatic Deny</th>
<th>Domestic UG accounting</th>
<th>International UG accounting (2)</th>
<th>UG non-accounting</th>
</tr>
</thead>
<tbody>
<tr>
<td>GMAT</td>
<td>≤ 450</td>
<td>≤ 450</td>
<td>≤ 450</td>
</tr>
<tr>
<td>UG GPA (1)</td>
<td>&lt; 3.0</td>
<td>&lt; 3.0</td>
<td>&lt; 3.0</td>
</tr>
<tr>
<td>ibTOEFL (total)</td>
<td>NA</td>
<td>&lt; 95 (3)</td>
<td>NA (4)</td>
</tr>
</tbody>
</table>

Notes:

1. Graduate school requirements include a minimum 3.0 GPA in all previous academic work.
2. If the ibTOEFL is less than 95, no telephone interview need be conducted.
3. Graduate school minimum for ibTOEFL is 79. A score less than 95 implies that at least one of the four component scores is below the highest category as defined on the ibTOEFL website (http://www.ets.org/toefl/ibt/scores/). If an applicant submits a TOEFL score other than the ibTOEFL, acceptance guidelines similar those for the ibTOEFL should be employed.
4. For international non-accounting applicants, the criteria in the “International” column hold.

Applicants not meeting the automatic decision criteria:
For applicants not meeting either set of automatic-decision criteria, the DRA may make (but does not have to) a tentative accept/deny decision, but before finalizing the decision, confers with the MAcc committee. The MAcc
committee reviews these applications in a timely manner. If the DRA wishes to expedite the review for selected applicants (e.g., for recruiting purposes), the MAcc committee should respect this and act quickly. (The MAcc committee may wish to designate one or two members for this purpose.)

Program Requirements

Program Structure
Students can complete the MAcc Program’s degree requirements with or without a professional internship. Students who choose not to partake in an internship take classes in the Autumn and Spring of an academic year and graduate in May. Students who choose to have an internship in the Spring semester, take classes in the Autumn and Summer semester and graduate at the end of the summer semester in August.

Degree Requirements
MAcc students must meet all requirements of the Graduate School along with the specific MAcc program requirements that follow.

The program requirements consist of:

- completing 31 semester hours of coursework with a minimum of 15 semester credit hours in accounting;
- passing the comprehensive “exit” examination; and
- being in academic “good standing” at time of graduation.

MAcc courses are typically 7-week offerings. The MAcc core classes meet three days a week (MWF) for 90 minutes and the MAcc elective classes meet two days a week (MW or TTh) for 90 minutes (Electives in the Summer semester might deviate from this structure). The MAcc core classes are assigned 2.5 semester credit hours and the MAcc elective classes are assigned
1.5 semester credit hours.

*Required courses (10 semester credit hours)*

Four MAcc core classes are required focusing on financial reporting, management and control, Data and Analytics in accounting, and accounting policy & research.

*Electives (at least 21 semester credit hours)*

The balance of the degree program's credit hours comprises elective courses. A minimum of 15 semester credit hours must be in accounting – given the four core classes, this implies a student must complete at least 5 semester credit hours of accounting electives. Also, a minimum of 3 semester hours must be taken outside the department of AMIS. Within the constraints of course offerings, which can vary slightly from year to year, the MAcc program allows students to design the balance of their curriculum with the advice and approval of the MAcc Director. With the exception of students enrolled in the combined BSBA/MAcc program, credits earned in any AMIS course numbered lower than 6000 will not count toward the MAcc degree unless explicitly approved by the MAcc Director.

Students should contact the MAcc Director and the MAcc Program Manager (in 100 Gerlach Hall) for guidance when designing their specific course of study. Depending on circumstance, these individuals in turn may seek assistance and advice from other AMIS faculty members. The MAcc Director approves the plan of courses the student will complete and, with the aid of the Program Manager and Career Services, answers questions concerning career and curriculum planning. In addition, the MAcc Director coordinates the comprehensive exit examination required for graduation, as described later.
The MAcc Program Manager is available for answering questions concerning course selection and other program logistics. Students should contact the manager if they are having issues related to course registration, have questions about any of the procedures discussed in this handbook and any other topics related to the program.
## MAcc Curriculum *without* a Winter Internship

<table>
<thead>
<tr>
<th>Pre-MAcc and Orientation</th>
<th>Fall Semester</th>
<th>Spring Semester</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Seven Weeks</td>
<td>Seven Weeks</td>
</tr>
<tr>
<td>Core Classes</td>
<td>AMIS 6000 Management &amp; Control (2.5)</td>
<td>AMIS 6200 Financial Reporting (2.5)</td>
</tr>
<tr>
<td></td>
<td>AMIS 6001 Fundamentals of Accounting Data &amp; Analytics (2.5)</td>
<td>AMIS 6202 Accounting Policy &amp; Research (2.5)</td>
</tr>
<tr>
<td>Accounting &amp; Business Electives</td>
<td>Two Elective Courses (3.0)</td>
<td>Two or Three Elective Courses (3.0 or 4.5)</td>
</tr>
<tr>
<td>Leadership and Research Activities</td>
<td>Attend</td>
<td>Attend</td>
</tr>
<tr>
<td>Comprehensive (Exit) Examination</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>
## MAcc Curriculum with a Winter Internship

<table>
<thead>
<tr>
<th>Pre-MAcc and Orientation</th>
<th>Fall Semester</th>
<th>Spring Semester</th>
<th>Summer Semester</th>
</tr>
</thead>
<tbody>
<tr>
<td>Core Classes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AMIS 6001 Fundamentals of Accounting Data &amp; Analytics (2.5)</td>
<td>AMIS 6200 Financial Reporting (2.5)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>AMIS 6000 Management &amp; Control (2.5)</td>
<td>AMIS 6202 Accounting Policy &amp; Research (2.5)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Accounting &amp; Business Electives</td>
<td>Two or Three Elective Courses (3.0 or 4.5)</td>
<td>Two or Three Elective Courses (3.0 or 4.5)</td>
<td>Independent Study Project (1.5)</td>
</tr>
<tr>
<td>Leadership and Research Activities</td>
<td>Attend</td>
<td>Attend</td>
<td>Winter Internship</td>
</tr>
<tr>
<td>Comprehensive (Exit) Examination</td>
<td>-</td>
<td>-</td>
<td>Complete (by week 7)</td>
</tr>
</tbody>
</table>
Transfer of Courses Into the Program

The Fisher College of Business does not accept transfer credit from any other program to count toward the completion of the Master of Accounting degree at OSU. Students who have completed similar courses previously in other programs may have certain course requirements waived by the MAcc committee but under no circumstance will those credits count toward the completion of the Master of Accounting degree at OSU.

Academic Standards

Good Standing
To be in good standing in the MAcc program, a student must maintain an overall graduate cumulative point hour ratio (CPHR) of 3.0 or better in all graduate credit courses and must not fail (E) any required course. Students must also maintain a 3.0 CPHR in all courses approved as part of the MAcc program. Students who drop below this minimum grade point average, after nine semester credit hours of graded graduate credit, are placed on probation at the end of the semester. If a student’s graduate CPHR falls below an overall 3.0 at the end of any term (half-semester), the student’s choice of electives will be limited to course offerings at the 6000 and 7000 level within the College of Business (unless explicitly permitted otherwise by the MAcc Director), and he/she must register for a full course load.

Reasonable Progress
A student receiving a grade of “E” in any of the required courses is not considered to be maintaining normal progress regardless of graduate CPHR. To be considered as maintaining normal progress, students must take a minimum of 9 graduate
semester credit hours per semester. In normal circumstance, the student is expected to complete the MAcc program in two semesters; in special circumstances (e.g., illness, additional ESL requirements, poor performance) wherein a student is unable to complete the program in two semesters, the student must seek approval from the MAcc Director to extend the program for an additional third semester. For any additional variation of this schedule, students must obtain written approval from the AMIS Graduate Studies Committee.

Any MAcc student who earns a grade lower than a C- in any required course, even if his/her overall CPHR remains at or above 3.0 is required to repeat that course the next time it is offered. Any student earning a second grade lower than a C- in the required course will not be considered to be making reasonable progress and will be denied further registration in the MAcc program.

**Probation**

At the time a student is placed on probation, the Graduate Studies Committee establishes a target grade point average (GPA) that must be achieved by the next semester of enrollment in order to be assured of the Graduate Studies Committee's continued support. This information is communicated via letter from the Graduate School. This target GPA is calculated as the point hour ratio that must be earned to achieve a 3.0 CPHR in the required courses, or for those who have completed the required courses, by the semester of graduation. Failure to meet the target GPA will result in the Graduate Studies Committee recommending to the Dean of the Graduate School that the student should not be permitted to continue in the MAcc program.

The probationary letter sent by the Graduate School will also contain information on the grade point average the student needs to achieve the next semester in order for the student to be taken off probation, should this be achievable within a
semester.

Students on academic probation are encouraged to check with their professors for a mid-term assessment of their performance and to report that assessment to the Graduate Programs Office. Students on academic probation are encouraged to solicit the input of the Graduate Programs Office in securing services that might support one’s academic endeavors.

Removal from Probation
If a student placed on probation subsequently raises his/her CPHR to 3.0 or better by the end of the next semester, the student will be removed from probation and will be placed in good standing by the Dean of the Graduate School.

Dismissal
If a student is placed on probation and does not achieve the target grade point average or better at the end of the next semester of enrollment in the Graduate School, the student may be dismissed from the MAcc program and from the University at the discretion of the Dean of the Graduate School. Before such action is taken, the Dean of the Graduate School consults with the Director of the MAcc program and the Graduate Studies Committee reviews the student’s case.

Dismissal Appeal
Students dismissed from the program are entitled to appeal the decision, notifying the Director of the Graduate Programs Office in writing within one week of the Committee’s decision. (The Committee regularly meets on the Thursday after the University Registrar posts grades). The appeals letter must include an explanation for the academic deficiency (e.g., health issues) and details of steps planned to remedy the circumstance. In the event of an appeal, letters of support/endorsement from MAcc faculty members are encouraged.
Reinstatement after Academic Dismissal
Upon dismissal, a student can request a plan of action to pursue in order to be considered for readmission one year hence. The plan of action will include additional academic work, minimum grade point performance in that work, and additional professional development activities deemed appropriate by the Graduate Studies Committee. Completion of the requirement(s) does not guarantee readmission, but it does help the student build his/her case when the time for such reconsideration arises.

MAcc Exit Exam
The Fisher MAcc is a non-thesis graduate program; that is, one is not required to submit a thesis as a condition for graduation. However, an exit exam is required of all MAcc students before Master of Accounting degree is conferred upon them.

The MAcc exit examination focuses on the broad spectrum of issues and information examined by the student during his or her course of study in the MAcc program. The student’s MAcc exit examination committee consists of three faculty members: the MAcc Director and two additional graduate faculty members.

The MAcc Exit exam will be conducted in the Spring semester for those students who graduate in the Spring, and in the Summer semester for those students who graduate in the Summer.

Combined Degree
The combined Bachelor of Science in Business Administration and Master of Accounting program is offered to UG students (including those in the Honors
programs) at OSU. A minimum of 150 total credit hours, including a minimum of 31 graduate credit hours, is required for the combined BSBA/MAcc degrees. These students will also complete core requirements of their particular BSBA program and the MAcc program. In meeting these requirements, and in order to avoid course duplication, the BSBA-MAcc students can opt to apply the following:

1. AMIS 6000 and AMIS 6201 can count towards BUSMHR 4490 (and the H-equivalent).
2. AMIS 7500 and AMIS 7510 can count towards AMIS 4500 (and the H-equivalent).
3. AMIS 7400 and AMIS 7410 can count towards AMIS 3400 (and the H-equivalent).
4. AMIS 7230 and AMIS 7250 can count towards AMIS 4200 (and the H-equivalent).