COLLEGE OF BUSINESS
GRADUATE PROGRAMS

MPA STUDENT HANDBOOK

Hattiesburg Campus
College of Business
The University of Southern Mississippi
118 College Drive, # 5178
Hattiesburg, MS  39406
P:  601.266.4641 | F:  601.266.4642
www.usm.edu/business/accounting

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AA/EOE/ADA
Introduction

The following document presents the rules and policies to which MPA students in the College of Business are held at The University of Southern Mississippi. Students are expected to understand and adhere to all of the conditions necessary to complete a graduate degree in business at USM. Therefore, every student must read this document carefully, and request clarification if needed from the MPA Director.

Additional policies are described in detail in the University’s Graduate Bulletin (http://www.usm.edu/registrar/graduate-bulletins). Unless otherwise stated, Graduate School policies supersede those stated in the College of Business MPA Student Handbook.

Contact Information

Graduate students are required to keep current contact information, including mailing address, telephone numbers and email address, on file in the College of Business MPA Office. Official university correspondence is delivered to the contact address on file, and is considered delivered once sent. Therefore, it is important to that any changes in residential, telephone, or email contact information be promptly reported to the School of Accountancy Business Manager.

Course Registration

Students are required to meet with the School of Accountancy Business Manager for advisement prior to registration each semester. Out-of-college electives must also be approved by the MPA Director prior to registration. Once advised, students are term-activated and can register for classes themselves using SOAR.

Transfer Credit and Non-Credit Courses

MPA students in the College of Business are limited to six (6) hours of combined transferred and non-degree credits. Transfer credits must be from a fully-recognized and accredited graduate program, reflect a B or better, cannot be a pass/fail course, and must be deemed applicable to the student’s graduate program. Credits older than six years cannot be accepted, and the course work may not have counted toward another degree program.

“Non-degree” status enables program applicants to take up to six (6) hours of graduate-level courses while completing their application package. An application to the Graduate School must be submitted, and application fee paid, each semester that a non-degree course is taken. Non-degree courses may be considered transfer credit.
The Academic Integrity Policy Statement

Upon registration in a course offered by the College of Business, the student automatically becomes subject to the College of Business Academic Integrity Policy (http://www.usm.edu/business/academic-integrity-policy). A copy of the Integrity Policy is presented below.

Academic Integrity Policy
College of Business

I. PREAMBLE

The students, faculty (i.e. any person hired to conduct classroom activities or research at the university), and administrators of the College of Business (CoB) recognize that honesty and integrity are fundamental expectations in the academic and business communities. Accordingly, we hereby establish this Policy to be adhered to by all CoB administrators, faculty, and students.

II. FACULTY AND ADMINISTRATORS’ RESPONSIBILITIES IN SUPPORT OF ACADEMIC INTEGRITY

The faculty and administrators of the CoB share responsibility with our students for implementing the CoB’s Academic Integrity Policy. This includes, but is not necessarily limited to, accepting responsibility for:

A. Informing students that every student enrolled in a CoB course is automatically bound by the college's Academic Integrity Policy. Additionally, faculty will include the following paragraph in their course syllabi that references the Academic Integrity Policy:

Because this course is offered in the College of Business, all students enrolled in this course will adhere to the CoB’s Academic Integrity Policy, as stated on this page.

B. Clearly specifying parameters of permissible and impermissible conduct in specific contexts, such as course assignments.

C. Ensuring that examinations are properly proctored.

D. Whenever feasible, updating and modifying examinations and other graded assignments.

E. Responding to violations of this Policy according to the established procedures (see “Procedures for Responding to Violations of Academic Integrity Policy”).

F. Communicating information regarding violations of this Policy and proceedings of the Academic Conduct Committee only to the Chair of the Academic Conduct Committee, the relevant CoB Department Chair, the Associate Dean of the CoB, the Dean of the CoB, the appropriate administrator of student affairs for the CoB, and persons who are present at any proceeding held by the Academic Conduct Committee.

G. Treating all students in a fair, non-arbitrary, and nondiscriminatory manner.

H. Using students’ work for their own purposes only with their knowledge, permission, and proper crediting.
III. STUDENT RESPONSIBILITIES IN SUPPORT OF ACADEMIC INTEGRITY POLICY

Academic dishonesty threatens the entire University community. It undermines the personal and intellectual development of our students. It is unfair to those who do not cheat because it devalues their efforts to learn and the grades they have earned through honest effort. It is unfair to graduates because it degrades the reputation of the CoB and undermives the value of their degrees. It is unfair to faculty because it trivializes their efforts to educate and assess the progress of their students. Finally, it is unfair, as well as harmful, to the student who engages in it because it interferes with his or her moral and intellectual development.

According to this policy, cheating is the unauthorized and inappropriate behavior as defined by the instructor. However, academic dishonesty can take many forms, but not limited to, the following:

A. Preparation of Course Work
   1. Plagiarism (copying words, concepts, or ideas from any source and submitting the material as one's own without acknowledging the source by the use of footnotes, quotation marks, or both).
   2. Submission of the same or substantially similar assignment to two different faculty members, without permission of both.
   3. Unauthorized use of outside sources or another student's material.
   4. Citation of sources not actually used in preparation of an assignment.
   5. Providing to or receiving from any source assistance inconsistent with the instructor's expressed expectations regarding collaboration.
   6. Revealing information to other students regarding pending written or other assignments, unless authorized by the instructor.
   7. Falsification of data or results from research or laboratory experiments; deliberate written or oral misrepresentation of results in all matters of research and reporting.
   8. Obtaining course assignment answers in a manner or from sources not authorized by the instructor (includes but is not limited to inappropriate use of the Internet).

B. Examination Behavior
   1. Unauthorized use of books, notes, papers, calculators, or other materials or devices during exams.
   2. Taking an exam for another student, or permitting another student falsely to identify his or herself in taking an exam.
   3. Receiving unauthorized help from or giving help to another student during an in-class or take-home exam.
   4. Taking longer than the allotted time to complete an exam.
   5. Revealing information to another student about an examination which has not been returned to students by the instructor or has not been authorized by the instructor.
   6. Obtaining examination answers in a manner or from sources not authorized by the instructor (includes but is not limited to inappropriate use of the Internet).
   7. Altering answers on an examination after it is given back by the instructor in an attempt to change one’s grade.
C. Communications

1. Knowingly making a false charge under this Policy.
2. Disclosing information about any charge or proceeding under this Policy to anyone other than the Chair of the Academic Conduct Committee, the relevant CoB Department Chair, the Associate Dean of the CoB, the Dean of the CoB, and the persons who are present at any hearing held pursuant to this Policy.
3. Knowingly giving false information to a member of the faculty to request an alternative date or time for an examination or assignment.
4. Knowingly giving false information to another academic institution or a prospective employer about academic performance.

D. Use of the University Libraries and Library materials

1. Improperly removing materials from a library (e.g., by failing to sign out materials or falsifying an authorizing signature).
2. Intentionally misplacing materials within a library.
3. Marking, cutting, or otherwise defacing library materials.

E. Use of Computer Facilities

1. Unauthorized use of a computer file, program, user name, user ID or user password.
2. Making unauthorized copies of software licensed by the University or acquired for use in a course.
3. Interfering with others' use of computer programs or facilities (i.e., imposition of a "virus," "worm," or other malware or alteration of a class program).

IV. POLICY VIOLATIONS

All members of the CoB community are strongly encouraged to report all suspected violations of this policy. A faculty member who is responsible for a course may respond to a violation within the context of the course in the manner he or she deems appropriate in accordance with the University of Southern Mississippi Student Handbook and will report the violation and his or her disposition of the violation using the “Academic Misconduct Incident Reporting Form” (PDF) to the Associate Dean of the CoB. Instances of academic dishonesty may also be referred to the Academic Conduct Committee of the CoB by a faculty member, administrator, or student. When the Committee, after holding a hearing on a complaint, determines that a student has engaged in academic dishonesty, it may recommend an appropriate sanction.
Grading System for Graduate Courses

A Indicates excellent work and carries 4.0 quality points per semester hour
A- Indicates excellent work and carries 3.7 quality points per semester hour
B+ Indicates good work and carries 3.3 quality points per semester hour
B Indicates good work and carries 3.0 quality points per semester hour
B- Indicates good work and carries 2.7 quality points per semester hour
C+ Indicates average work and carries 2.3 quality points per semester hour
C Indicates average work and carries 2.0 quality points per semester hour
C- Indicates average work and carries 1.7 quality points per semester hour
D+ Indicates inferior work and carries 1.3 quality points per semester hour
D Indicates inferior work and carries 1.0 quality points per semester hour
E Indicates a course in progress. Not included in the grade point average, a grade of E shall be awarded for graduate thesis, recital and dissertation courses and for such self-paced or skill courses as the graduate Council may designate. An E shall be changed to a P only in the case of credit for thesis and dissertation and then only for the last recorded credit for these courses. Otherwise, the E remains on the record indicating that to receive credit, the student must re-register for the course, repeating it on a regular basis until completing it. Upon completion, the appropriate grade shall be assigned.
F Indicates failure and carries no quality points
I Indicates that a student was unable to complete course requirements by the end of the term because of extraordinary circumstances beyond his or her control. Poor performance or unexplained absences are not justification for the assignment of an “I.” If an “I” has not been removed by the end of the next semester (excluding summer term), it automatically becomes an F. Students are prohibited from enrolling in any course for which the current grade is “I.”
AW Indicates administrative withdrawal
W Indicates withdrawal from a course after the deadline for dropping the course
P Indicates a passing grade in courses taken on a pass-fail basis (Does not count in computing the GPA)
Appeals Process

Any action concerning the student’s status as a graduate student may be appealed to the Graduate Committee of the College of Business. All appeals will be reviewed when the College of Business Graduate Committee can be convened or at one of the regularly scheduled meetings. Students will be notified in writing immediately after the meeting.

Scholarship

A minimum GPA of 3.0 is considered satisfactory scholarship. All students must have at least a 3.0 GPA in order to graduate.

Students who receive a grade of C in more than six hours of coursework or fall below a 3.0 GPA will be placed on academic probation. Students who are placed on probation must increase their GPA to a 3.0 in their next 12 hours of coursework. Failure to do so will result in dismissal from the program.

A student who receives a D+ or lower grade in a required MPA designated course will not receive credit for that course. If their GPA falls below 3.0, the student will also be placed on academic probation.

Students placed on academic probation are required to meet with the MPA Director, bring their cumulative GPA up to the required 3.0 within their next 12 credits and maintain a cumulative grade-point average of 3.0 or better until all other degree requirements are completed. Failure to meet these requirements will result in permanent dismissal from the program.

Repeat Policy

Upon approval by the MPA Director, students may repeat one (1) course to improve a cumulative grade point average.

Withdrawal Procedures

A student finding it necessary to withdraw from the University must begin the process with the Dean of the College of Business who shall complete the withdrawal and refund authorization form. A non-degree student must also begin the process in the Dean’s office.
Graduate Assistantships

Graduate Assistantships are awarded on a competitive and comparative basis, and are not given on the basis of financial need. In most cases, graduate assistantships are only awarded to MPA students admitted on a regular basis.

Graduate Assistant Policies and Procedures

Graduate Assistants are required to:

1. Attend an orientation session scheduled at the beginning of the Fall semester
2. Develop a work schedule with their assigned professor or “staff supervisor”
3. Work twenty hours a week
4. Be enrolled full-time (12 semester hours in Fall and Spring) during the duration of the assistantship
5. Maintain a 3.0 GPA

Failure to meet the above requirements can result in the loss of the assistantship.

Graduate Assistant performance is monitored on a monthly basis. In the event a graduate assistant is not performing satisfactory work for his/her assigned professor(s), a warning is issued to the student. If the problem persists, the assistant in question would lose the assistantship.

If a Graduate Assistant drops below a 3.0 GPA and is placed on probation, he/she would lose the assistantship effective the following semester.

Graduate Assistantship Benefits

Students who are awarded graduate assistantships receive a full-tuition waiver during the fall and spring semesters and a monthly stipend to help with living expenses. Graduate Assistants also gain valuable research experience.
Master of Professional Accountancy

Objectives/Learning Outcomes

All students upon graduation from the program will be able to demonstrate that they have the needed knowledge and skills as outlined in the following learning outcomes:

1. MPA graduates will demonstrate that they have acquired technical skills to qualify for employment in accounting.
2. MPA graduates will demonstrate the ability to identify relevant information and think critically in making decisions.
3. MPA graduates will demonstrate the ability to work effectively in a team environment.
4. MPA graduates will demonstrate the ability to communicate effectively.
5. MPA graduates will demonstrate functional knowledge of the business environment.
MPA Prerequisites

Applicants will need to provide transcripts as proof of the satisfactory completion of prerequisite courses. Also, courses taken at other colleges and universities will need to be approved for prerequisite credit. Specifically, the courses must cover the same material at the same level of study.

Undergraduate Prerequisite Courses for the MPA:

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Prerequisites</th>
</tr>
</thead>
<tbody>
<tr>
<td>MAT 102</td>
<td>Brief Applied Calculus (Prerequisites: Math ACT ≥ 24 or a grade of C or better in College Algebra)</td>
<td></td>
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<tr>
<td>BA 200</td>
<td>The Legal Environment of Business</td>
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<tr>
<td>BA 201</td>
<td>Statistics (Prerequisite: MAT 102 or higher level calculus course)</td>
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<tr>
<td>ECO 201</td>
<td>Principles of Macroeconomics</td>
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</tr>
<tr>
<td>ECO 202</td>
<td>Principles of Microeconomics</td>
<td></td>
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<tr>
<td>MGT 300</td>
<td>Management for Organizations</td>
<td></td>
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<tr>
<td>FIN 300</td>
<td>Principles of Finance (Prerequisites: ACC 200, ECO 201, 202 and MAT 102)</td>
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<tr>
<td>MKT 300</td>
<td>Principles of Marketing</td>
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<tr>
<td>MGT 400</td>
<td>Global Managerial Policy and Strategy (Prerequisites: ACC 220 or 320 or 325, FIN 300, MGT 300, and MKT 300)</td>
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Undergraduate Accounting Prerequisite Courses for the MPA:

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Prerequisites</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 200</td>
<td>Introduction to Financial Accounting</td>
<td></td>
</tr>
<tr>
<td>ACC 309</td>
<td>Business Process Systems &amp; Control (Prerequisite: MIS 300 and ACC 325)</td>
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<tr>
<td>ACC 320</td>
<td>Elementary Cost Accounting (Prerequisite: ACC 200 and 220 with a grade of C or better)</td>
<td></td>
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<tr>
<td>ACC 325</td>
<td>Intermediate Accounting I (Prerequisite: ACC 200 and 220 with a grade of C or better)</td>
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</tr>
<tr>
<td>ACC 327</td>
<td>Intermediate Accounting II (Prerequisite: ACC 325 with a grade of C or better)</td>
<td></td>
</tr>
<tr>
<td>ACC 330</td>
<td>Federal Income Tax Accounting (Prerequisite: ACC 200 and 220 with a grade of C or better)</td>
<td></td>
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<tr>
<td>ACC 401</td>
<td>Advanced Accounting I (Prerequisite: ACC 327 with a grade of C or better)</td>
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<tr>
<td>ACC 407</td>
<td>Government &amp; Not-for-Profit Accounting (Prerequisite: ACC 327 with a C or better)</td>
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<tr>
<td>ACC 409</td>
<td>Auditing (Prerequisite: ACC 309 and 327 with a grade of C or better)</td>
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<tr>
<td>ACC 480</td>
<td>Law in Accounting (Prerequisite: BA 200)</td>
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</tbody>
</table>

Note: Most undergraduate prerequisite course requirements are met by students with a bachelor degree in business. Most accounting prerequisite course requirements are met by students with a bachelor degree in business and major in accounting. The requirement for ACC 309 is waived if a student has completed an Accounting Information Systems course.
MPA Course Requirements

The following courses comprise the program core requirements, totaling thirty (30) hours of advanced course work:

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Hours</th>
<th>Term</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 605</td>
<td>Current Accounting Theory &amp; Research</td>
<td>3</td>
<td>Spring</td>
</tr>
<tr>
<td>ACC 610</td>
<td>Advanced Auditing</td>
<td>3</td>
<td>Fall</td>
</tr>
<tr>
<td>ACC 620</td>
<td>Advanced Cost/Managerial Accounting</td>
<td>3</td>
<td>Fall</td>
</tr>
<tr>
<td>ACC 630</td>
<td>Tax Seminar I</td>
<td>3</td>
<td>Fall</td>
</tr>
<tr>
<td>ACC 631</td>
<td>Tax Seminar II</td>
<td>3</td>
<td>Spring</td>
</tr>
<tr>
<td>ACC 660</td>
<td>Fraud Accounting &amp; Valuation</td>
<td>3</td>
<td>Spring</td>
</tr>
<tr>
<td>MBA 640</td>
<td>Financial Management</td>
<td>3</td>
<td>Fall</td>
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<tr>
<td>or</td>
<td></td>
<td></td>
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<tr>
<td>ACC 608</td>
<td>Financial Statement Analysis &amp; Business Valuation</td>
<td>3</td>
<td>Fall</td>
</tr>
</tbody>
</table>

Approved Graduate Business Electives   9 hrs.

A minimum of 30 semester credit hours of graduate level business courses must be completed with at least 27 semester credit hours in 600-level courses. MBA 500-level courses and MBA 611 do not count towards the required 30 graduate business hours. The 600-level courses may not be taken until all pre-program and core prerequisite requirements are satisfied.
Course Descriptions


ACC 610. Advanced Auditing. 3 hrs. Prerequisites: 15 hours of accounting above accounting principles including ACC 409. A study of the professional practice of auditing and the role of theory, methodology, and technology.

ACC 620. Advanced Cost/Managerial Accounting. 3 hrs. Prerequisite: ACC 320. A study of the theory associated with, and systems and procedures designed to develop and integrate accounting data for management.

ACC 630. Tax Seminar I. 3 hrs. Prerequisite: ACC 330 or equivalent. Tax planning with emphasis on corporations, partnerships, tax option corporations, and tax administration and practice.

ACC 631. Tax Seminar II. 3 hrs. Prerequisite: ACC 330 or equivalent. Tax planning and research with emphasis on exempt entities, trust and estates, transfer taxes, and the ethical responsibility of tax practice.

ACC 660. Fraud Accounting & Valuation. 3 hrs. Prerequisites: 15 hours of accounting above principles and ACC 409. The study of accounting fraud and forensics to detect fraud, including interviewing techniques; basis business valuation methods are also reviewed.


or


Electives: 9 hours of approved electives from the College of Business are required.
Graduation Requirements

In order to graduate, students must complete all core course requirements with a cumulative GPA of 3.0. In addition, all general requirements of the Graduate School and the College of Business must be met; including the completion of a comprehensive examination which is administered in the ACC 605 course.

Application for graduation must be submitted the semester prior to graduation. Forms and deadlines are posted online at the Graduate School website (http://www.usm.edu/graduateschool/index.php).

To complete the application, students must meet with their Graduate Advisor or the MPA Director in advance of the Graduate School deadline, in order to allow time for delivery of paperwork to the Graduate School. The Graduate School does not have an application extension policy, nor do they accept late graduation applications.

According to the Continuous Enrollment Policy established by the University, graduating students must be enrolled in classes the semester they plan to graduate. For this reason, it is particularly important to submit the graduation application on time. Late submission of the application delays graduation until the next semester, which means the graduate applicant will also need to register for a class, even if all the required MPA coursework has been completed.

Research and Scholarly Integrity Education (RSIE) Training Requirement

All graduate students must complete RSIE training modules required by the Graduate School and their departments the first semester they are enrolled in graduate school. The RSIE policy and training information are found on the Graduate School web page - http://www.usm.edu/graduate-school/research-and-scholarly-integrity-education. Contact the Dean of the Graduate School if you have any questions regarding the policy of training information.