

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

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Table of Contents

Overview.....	3
Ph.D. Program.....	7
Admission	7
Program Requirements.....	8
Master of Accounting (MAcc) Program	18
Mission.....	18
Admission	18
Program Requirements.....	21
Academic Standards.....	25

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 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 Committee (GSC) acting on behalf of the graduate faculty in the Accounting and MIS Graduate Program. The committees of the Ph.D. and MAcc programs, and the directors of the programs, serve an integral role in the operations of the Graduate Studies Committee and the development of students into scholars. Specifically, the GSC will be composed of two subcommittees as follows:

- GSC-Ph.D. subcommittee: This subcommittee comprises all category P members of the department's Ph.D. Program Committee and a current AMIS Ph.D. student. The Ph.D. Program Director will chair this subcommittee. This subcommittee will handle and approve all GSC issues pertaining to the Ph.D. program.
- GSC-Master's subcommittee: This subcommittee comprises all category P and Category M members of the department's Master Programs Committee and a current MAcc student. The MAcc Program Director will chair this subcommittee. This subcommittee will handle and approve all GSC issues pertaining to the master-level programs.

The Ph.D. and MAcc Program Directors will each appoint a Ph.D. and MAcc student to their respective subcommittees. The appointed student is excused from any portion of a meeting wherein the subcommittee discusses the academic performance and progress of

students; and if academic performance of students is the sole agenda item of a meeting, then the student is not invited.

If an issue overlaps all graduate programs, the two subcommittees will jointly meet, with the two subcommittee chairs coordinating and co-chairing the meeting. Any significant changes to the programs will require consultation and approval of the graduate faculty of the department. As mandated by the Graduate School, this handbook is readily made available to students and faculty in the graduate program and updated at least every five years.

Graduate Faculty Membership

The GSC will nominate individuals for graduate status M or P as appropriate using the following general guidelines. Precise details on minimum required qualifications for each status are provided in [Section 12.4 \(https://gradsch.osu.edu/handbook/12-graduate-faculty-membership\)](https://gradsch.osu.edu/handbook/12-graduate-faculty-membership) of the Graduate School Handbook.

Graduate Status P

Graduate status P will be awarded to a tenure-track faculty member who has an earned doctorate; is engaged and primarily directs an active program of research, scholarship, or creative activity, or demonstrates significant promise of establishing such a program; and has engaged and demonstrated experience in mentoring graduate students. A Category P faculty member can act as a primary advisor for master's and doctoral students.

Graduate Status M

Graduate status M will be awarded to a tenure-track or clinical faculty member who holds a master's degree or higher. A Category M faculty member can act as a primary advisor for master's students.

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, as detailed in the [Graduate School Handbook](https://gradsch.osu.edu/handbook/all#13-2) (<https://gradsch.osu.edu/handbook/all#13-2>), and which are implicitly included in this document.

Student Grievances

[Appendix D](https://gradsch.osu.edu/handbook/d-graduate-student-grievance-review-guidelines) (<https://gradsch.osu.edu/handbook/d-graduate-student-grievance-review-guidelines>) of the Graduate School Handbook outlines the process for the systematic review of grievances filed by graduate students related to graduate examinations and graduate associate appointments. As is noted, “[t] aim of the guidelines is to ensure that a graduate student who is unable to resolve a dispute over a graduate examination or a GA appointment locally has access to a review by a knowledgeable group of neutral faculty and graduate students who are not associated with the student’s graduate program or appointing unit or who in any other way have a conflict of interest.”

Complaints involving discrimination, harassment or sexual misconduct are reported to the [Office of Institutional Equity](https://equity.osu.edu/) (<https://equity.osu.edu/>) while allegations of scholarly misconduct are reported to the [Committee on Academic Misconduct](https://oaa.osu.edu/academic-integrity-and-misconduct) (<https://oaa.osu.edu/academic-integrity-and-misconduct>) or the [Office of Research Compliance](https://orc.osu.edu/) (<https://orc.osu.edu/>). Workplace complaints may be reported to [Employee](#)

and Labor Relations or (<https://hr.osu.edu/services/elr/>) via the university's Anonymous Reporting Line (<https://secure.ethicspoint.com/domain/media/en/gui/7689/index.html>).

A graduate student with concerns can also approach their academic adviser, the director of their program, and/or the department chair. The contacted individual will adhere to the Duty to Report (<https://equity.osu.edu/reporting/duty-report>) guidelines of the university and provide support as appropriate.

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.¹ 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 are typically admitted for the Fall semester.

The rules of the Graduate School apply.² 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).
- Proof of English proficiency for applicants whose native language is not English and who are not otherwise exempt.³
- 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

¹ The GSC in the "Ph.D. Program" section of this handbook refers to the GSC-Ph.D. subcommittee.

² See <https://gpadmissions.osu.edu/grad/know-deadlines-and-requirements.html>

³ See <https://gpadmissions.osu.edu/intl/additional-requirements-to-apply.html> for details regarding proof of English proficiency and exemptions from the English proficiency requirement.

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 (e.g., an undergraduate GPA of 3.0) 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.

The Ph.D. Program Director serves as the advisor to all students in the Ph.D. Program in Accounting and MIS unless or until another advisor is chosen by the student. Each student is expected to select an advisor, who may be the Program Director, prior to beginning the second year of the program. An advisor is selected by the student with the consent of the faculty member so selected.

Program Requirements

The program requirements consist of:

- Foundation coursework
- Major area requirements
- Minor area requirements
- Graduate Research Associate duties
- Teaching requirement
- Preliminary Examination
- Research Paper requirement
- Candidacy Examination
- Dissertation/Final Oral Examination

Foundation Coursework

The Ph.D. 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 advisor. 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. Prior to the beginning of each semester, the student must obtain their advisor's written approval for the courses selected for that semester.

Those programs of study that meet the specific requirements listed in this handbook 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, including the summer term.

The foundation coursework 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 coursework 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 coursework in particular cases. Recognition is given to the fact that the appropriate prior coursework may differ for different areas of emphasis within Accounting and MIS. Able students without such coursework may be admitted by the Graduate Studies Committee provided that provision is made to remedy deficiencies.

Fundamentals

The fundamentals make up the knowledge set common across field or specialization. Through coursework (whether at OSU or by transfer), examination, or other method accepted by the GSC, students must show competency in economics, mathematics, statistics, 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 average) 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 Microeconomics qualifying examination at a level satisfactory for Master's 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. These criteria can be satisfied by successfully completing Mathematical Statistics (STAT 6201) but can also be satisfied by sufficient graduate coursework prior to admission. It is highly recommended that students also take courses in research design and/or applied statistics.

Finance. Students specializing in accounting should take one or more graduate finance seminars that are consistent with the student's research interests.

Additional areas. As appropriate, the advisor may require additional coursework as necessary for the student's area of interest.

Major Area Requirements

The major area requirements consist of two areas: major area coursework and the Preliminary Examination.

Major Area Coursework

The Ph.D. Program in Accounting and MIS offers two fields: Accounting and MIS. Major area coursework consists of Ph.D. seminars within these two fields.

Regardless of field, all students must successfully complete (i.e., receive a grade of at least a B) one seminar:

- ACCTMIS 8780: 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?

Students whose field is Accounting must successfully complete the following four seminars:

- ACCTMIS 8781: Empirical Accounting Research I. This is Part I of a course covering empirical, archival research across a wide range of topics, including banking, corporate governance, debt contracting, debt and equity analysts, disclosure and financial reporting, executive compensation, investor behavior, and market efficiency. The relative emphasis on research topics is at the discretion of the instructor.
- ACCTMIS 8782: Empirical Accounting Research II. This is Part II of a course covering empirical, archival research across a wide range of topics, including banking, corporate governance, debt contracting, debt and equity analysts, disclosure and financial reporting, executive compensation, investor behavior, and market efficiency. The relative emphasis on research topics is at the discretion of the instructor.
- ACCTMIS 8783: Analytical Accounting Research. This seminar examines economic modeling that furthers our understanding of the role of accounting in markets and organizations. The course considers theoretical frameworks for the

role of information in economic interactions and the strategic consequences of accounting information in enduring economic relationships. Topics may include (but are not limited to): adverse selection, competition and strategic interactions in product markets, cooperative and noncooperative games, disclosure choice, equity market pricing equilibria, information system ranking, moral hazard, organizational structure, rational expectations equilibria, signal jamming, and signaling games.

- ACCTMIS 8784: Advanced Accounting Research. This seminar deals with more advanced topics, and may include empirical, archival and theoretical approaches. While specific topics may change from year to year, the focus will be on emerging issues and/or advanced approaches in accounting research.

Students whose field is Management Information Systems must successfully complete the following two seminars, as well as two additional approved doctoral-level seminars either inside or outside the Department of Accounting and Management Information Systems:

- ACCTMIS 8785: Perspectives on MIS Research. The seminar concentrates on research methodology, approaches to problem solving, and research frameworks in MIS.
- ACCTMIS 8786: Advanced Topics in MIS. The seminar presents topics in contemporary MIS research and identifies research trends in MIS.

Though students are required to successfully complete each of the specified seminars only once, students are encouraged to repeat those seminars that are most pertinent to their area of interest.

As with other requirements in this document, the advisor can petition the GSC for alternatives to these requirements. Though rare, the GSC may permit a student to replace one or more of these seminars with a doctoral-level seminar in an area outside of Accounting and MIS when those seminars are sufficiently rigorous and better serve the goals of the program and the student.

In addition to their required courses (and barring conflicts with those courses), Ph.D. students are required to attend and participate in the Thomas J. Burns Research Colloquium throughout their time in the program.

Minor Areas Requirements

Every student is required to elect two minors. Each minor requires a minimum of 10 hours of graduate-level coursework in at least three courses, with the student achieving a B in each course. Minor courses may overlap with (i.e., use the same courses as) courses taken in the fundamental areas. The standards for completing each minor are determined by the faculty of the respective minor fields.

In past years, students have chosen to minor in economics, statistics, finance, decision theory (in the Department of Industrial and Systems Engineering), psychology, and computer and information science. As an alternative to a formal minor granted from an outside department, the student and their advisor may request GSC approval for a minor based on the student successfully completing at least 10 hours of graduate-level coursework in at least three courses consistent with the student's area of interest.

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

Graduate Research Associate Duties

Each Ph.D. student serves as a Graduate Research Associate (RA) to a faculty member during each term, other than the student's assigned teaching term. The specific duties are determined by the assigned faculty member, but will typically involve the student participating in different aspects of the research process, with the goal of benefitting both the student and the assigned faculty member. The assignment of the student to the faculty member is based on both students' and faculty members' expressed preferences, and will change over time to give students exposure to multiple faculty members.

Teaching Requirement

Each Ph.D. student is required to teach one section of a full-term course (either Fall, Spring, or Summer term). The student serves as the instructor of record and is responsible for preparing and delivering course material, and for evaluating student performance. The Ph.D. student's performance is evaluated based on Student Evaluation of Instructor (SEI) reports, as well as a faculty assessment of the Ph.D. student's teaching based on an in-class review. The student and their advisor work with the Department Chair to determine the most appropriate course and academic term for the teaching assignment.

Note that international students must demonstrate proficiency in spoken English via an Oral Proficiency Assessment. Further details can be found at <https://ielp.ehe.osu.edu/sep/graduate-associates/opca/>.

The Preliminary Examination

Each student must take and pass a written Preliminary Examination prior to taking the Candidacy Examination.

This written exam is normally taken in the summer following the student's second year of coursework. 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 student's coursework, the Accounting and MIS Research Colloquium Series, and through individual exploration.

The exam will be graded by the GSC (or a committee chosen by the GSC) on a pass/fail basis. If a student fails the Preliminary Examination, the GSC will also report on whether the student will be permitted to retake the exam. Failing the Preliminary Examination or failing 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. students 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 advisor. Following the presentation, the GSC determines whether the student has successfully completed the written document and oral presentation requirements.

The Candidacy Examination

The purpose of the candidacy examination is to test a student's comprehension of the field, allied areas of study, capacity to undertake independent research, and ability to think and express ideas clearly.

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 completed the major course requirements.
- have successfully met the minor requirements in both areas.
- have taken and passed the Preliminary Examination.
- have completed the Research Paper Requirement.
- have formed a Candidacy Examination Committee that includes at least four current graduate faculty members. The committee may include graduate faculty from other areas at The Ohio State University. The primary advisor serves as the chair of the committee, and must have P status while the other committee members can be Category M or Category P.

The Candidacy Examination consists of two parts: the written examination and the oral examination. The written examination will take the form of a research paper or proposal, typically the student's dissertation or dissertation proposal. The oral examination involves a presentation and defense of that written work. The examination will be evaluated by the

student's Candidacy Examination Committee, who need not limit questioning to the written document.

The Candidacy Examination Committee determines when a student is sufficiently prepared for the Candidacy Examination. To schedule the oral examination, the student must submit an Application for Candidacy and have this application approved by their advisor at least two weeks before the oral examination's proposed date.⁴

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. If so, a Graduate Faculty Representative (GFR) will be assigned to serve on the second oral examination.

Students who fail the candidacy examination twice will be dismissed from the program.

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

⁴ See [Section 7 \(https://gradsch.osu.edu/handbook/all#7-3\)](https://gradsch.osu.edu/handbook/all#7-3) of the Graduate School Handbook for further details regarding the application and for rules regarding the presentation format.

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.

Academic Standards and Student Progress

Throughout the program, students are expected to meet the academic and professional standards of the Graduate School, and to demonstrate reasonable progress in the program. Further information about these standards, along with the consequences for not meeting them, can be found in [Section 5](https://gradsch.osu.edu/handbook/all#5-1) (<https://gradsch.osu.edu/handbook/all#5-1>) of the Graduate School Handbook.

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

The 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) undergraduate accounting majors (domestic), (2) undergraduate non-accounting majors (domestic), and (3) international accounting and non-accounting students. 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. Admitted students generally, and non-accounting majors in particular, 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 Graduate Studies Committee, assisted by the MAcc committee, oversees the admissions process.⁵ 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

⁵ The GSC in the “MAcc Program” section of this handbook refers to the GSC-MAcc subcommittee.

complete application, which may include essays, GMAT or GRE 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 GSC.

Within these guidelines, the MAcc Program 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 GSC 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 GSC should be consulted.

Automatic Accept	Domestic UG accounting	International UG accounting	UG non-accounting
GMAT	≥ 600 ^a	≥ 600 ^a	≥ 600 ^a
UG GPA	≥ 3.2	≥ 3.2	≥ 3.2
GMAT writing (AWA)	NA	≥ 4.5	NA ^c
ibTOEFL	NA	≥ 104 tot; ≥ 24 speaking ^b	NA ^c
Quant skills	NA	NA	≥ Good ^d

Notes:

- (a) GMAT Score of 600 or above. As for the GRE, the score needs to be equal to or above 600 in the GMAT-equivalent, based on the calculator provided by ETS and that is available here.
- (b) In accordance with the policy of the Graduate School provided at <https://gpadmissions.osu.edu/intl/additional-requirements-to-apply.html>, 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 TOEFL iBT 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 [TOEFL iBT website \(https://www.ets.org/toefl/test-takers/ibt/scores/understand-scores.html\)](https://www.ets.org/toefl/test-takers/ibt/scores/understand-scores.html). For the Speaking component, the highest of five categories is called “advanced” and includes scores 25-30; the next category is labeled “High-Intermediate” and includes scores 20-24. Thus, a score of 24 is in the upper range of the “High-Intermediate” category. If an applicant submits a TOEFL score other than the TOEFL iBT, acceptance guidelines similar those for the TOEFL iBT should be employed. Similarly, if an applicant submits scores of other tests that are accepted by the graduate school (e.g., IELTS or Duolingo), we will use these tests’ corresponding threshold to make automatic acceptance decisions. These levels are 7.5 for IELTS and 124 for Duolingo (source: <https://englishproficiency.com/exams/duolingo-vs-ielts-vs-toefl/>).

- (c) For international non-accounting applicants, the criteria in the “International” column hold.
- (d) Evidence of good quantitative skills includes but is not limited to a high score on the GMAT or GRE 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 GSC 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 GSC should be consulted.

Automatic Deny	Domestic UG accounting	International UG accounting^c	UG non-accounting
GMAT	≤ 450 ^b	≤ 450 ^b	≤ 450 ^b
UG GPA ^a	< 3.0	< 3.0	< 3.0
TOEFL-iBT (total)	NA	< 95 ^d	NA ^e

Notes:

- (a) Graduate school requirements include a minimum 3.0 GPA in all previous academic work.
- (b) GMAT Score of 450 or below. As for the GRE, the score needs to be equal to or below 450 in the GMAT-equivalent, based on the calculator provided by ETS and that is available at <https://www.ets.org/content/dam/ets-org/pdfs/gre/gre-bschool-comparison-tool.xlsx>.

- (c) If the TOEFL iBT is less than 95, no telephone interview needs be conducted.
- (d) Graduate school minimum for TOEFL iBT 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 [TOEFL iBT website](https://www.ets.org/toefl/test-takers/ibt/scores/understand-scores.html) (<https://www.ets.org/toefl/test-takers/ibt/scores/understand-scores.html>). If an applicant submits a TOEFL score other than the TOEFL iBT, acceptance guidelines similar those for the TOEFL iBT should be employed. Similarly, if an applicant submits scores of other tests that are accepted by the graduate school (e.g., IELTS or Duolingo), we will use these tests' corresponding threshold in making automatic denial decisions. These levels are 7 for IELTS and 115 for Duolingo (source: <https://englishproficiency.com/exams/duolingo-vs-ielts-vs-toefl/>).
- (e) 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 GSC. The GSC reviews these applications in a timely manner. If the DRA wishes to expedite the review for selected applicants (e.g., for recruiting purposes), the GSC should respect this and act quickly. (The GSC may wish to designate one or two members for this purpose.)

Program Requirements

Program Structure

Students typically complete the MAcc Program's degree requirements in one academic year, taking classes in the Autumn and Spring and graduate in May.

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 (AMIS 6200), management and control (AMIS6000), Data and Analytics in accounting (AMIS6001), and accounting policy & research (AMIS6202).

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 Program 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 Program Director.

Students should contact the MAcc Program Director and the MAcc Program Advisor (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 Program Director approves the plan of courses the student will complete and, with the aid of the Program Advisor and Career Services, answers questions concerning career and curriculum planning. In addition, the MAcc Program

Director coordinates the comprehensive exit examination required for graduation, as described later.

The MAcc Program Advisor is available for answering questions concerning course selection and other program logistics. Students should contact the advisor 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

	Pre-MAcc and Orientation	Fall Semester		Spring Semester	
		Seven Weeks	Seven Weeks	Seven Weeks	Seven Weeks
Core Classes		AMIS 6000 Management & Control (2.5)	AMIS 6200 Financial Reporting (2.5)		
		AMIS 6001 Fundamentals of Accounting Data & Analytics (2.5)		AMIS 6202 Accounting Policy & Research (2.5)	
Accounting & Business Electives		Two Elective Courses (3.0)	Three or Four Elective Courses (3.0 or 4.5)	Four or Five Elective Courses (6.0 or 7.5)	Four or Five Elective Courses (6.0 or 7.5)
Leadership and Research Activities		Attend	Attend	Attend	Attend
Comprehensive (Exit) Examination					Complete (by week 2)

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 GSC 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 Program 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 Program 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 Program 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.

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 6202 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).