

ACCOUNTING

MAJORS HANDBOOK

2023-2024

UMassAmherst

Isenberg School
of Management

INTRODUCTION

The Department of Accounting at the Isenberg School of Management is widely regarded as a leading accounting program in the Northeast. The Department offers high quality educational programs to help qualified students prepare for careers in accounting and related management professions and provides the opportunity to develop the skills and knowledge that will help them become responsible citizens and leaders in their chosen professions. As you complete your studies, you will develop a base of knowledge in financial and managerial accounting, auditing, taxation and information systems.

More importantly, you'll develop many of the skills that employers value highly – the ability to solve problems and think analytically, to speak and write effectively, to work in teams and to use computer systems. Furthermore, the Department helps its students pursue their career objectives by allowing them access to an extensive network of loyal alumni and friends.

The Department is committed to the advancement of both accounting practice and education. Members of its faculty have been recognized for teaching excellence by the Isenberg School of Management, the University, and by professional organizations.

Career Opportunities

Accounting is a field of study that opens doors in virtually every industry. If you look closely, you will find that there are elements of accounting in practically every business function. And when you finish your studies, you will have learned much more than accounting, as the study of accounting is a great way to learn about the way business works.

Accounting represents the language of business. One would find it impossible to cast an eye at the world of business without seeing accountants and their work. Whether working for the largest accounting firm in the world, or the smallest non-profit organization, accountants use their knowledge and skills to provide information and advice on many different issues. As members of certified public accounting firms, accountants take on a wide range of responsibilities. They may work on the financial statements of Fortune 500 companies, provide recommendations on how businesses can improve operating or control procedures, help small businesses raise capital, provide assistance on mergers and acquisitions, help to develop and install computer information systems, and give advice on a range of tax matters. In industry, accountants use their knowledge of costs to advise marketing and management teams on issues of pricing, or to prepare cost and profit analyses of products and services, and they provide business and personal tax and financial service know-how.

Career opportunities in accounting are far-reaching. Accountants are needed in every business, industry, and branch of government. Our graduates have followed diverse career paths, including public accounting, internal audit, management and tax consulting, and have served as treasurer, controllers and financial executives for many companies. In addition, some work with public agencies, such as the IRS and FBI; and others enter the private and not-for-profit sector.

WHAT WILL I LEARN

Accounting for Assets & Liabilities
Cost Accounting for Business Activities
Ethical Implications of Audit Internal Controls
Federal Tax Assn. with Individual Returns
Implications of Foreign Currency
International Accounting
Nature of Assets
Preparation & Use of Financial Statements
Processes Associated with Mergers

JOB TITLES

Accounting Analyst
Accounting Services Associate
Accounting Supervisor
Actuary
Advisory Associate
Advisory Investigations Associate
Assurance Associate
Audit Associate
Benefits Analyst
Budget Accountant
Certified Public Accountant (CPA)
Chief Bank Examiner
Controller
Corporate Strategy Analyst
Financial Analyst
Forensic Accountant
Internal Auditor
Internal Controls Associate
IRS Agent
Managerial Accountant
Payroll Services Analyst
Policy Services Associate
Revenue Cycle Associate
Risk Assurance Forensic Analytic Associate Risk
Assurance IT & Project Associate
Strategic Planner
System Process Assurance Associate
Tax Associate
Cert. Management Accountant Certified Public
Accountant
Chartered Global Mgmt Accountant

TECHNICAL SKILLS

ACCUCert
ATX Total Tax Office
Cloud Computing
Data Analysis & Mining
Database Management
Delphi Technology
ERP Systems: Net Suite, SAP
KPI Competency
Microsoft Dynamics
Oracle
Paisley Cardmap
Project Portfolio Management
Sage 50 Accounting
Tableau

DESIRED SKILLS

Active Learning
Analytical
Attention to Detail
Client Focus
Collaboration
Communication
Critical thinking
Deductive Reasoning
Leadership
Problem Solving
Systems Analysis
Teamwork
Time Management

CERTIFICATIONS

Cert. Financial Services Auditor
Certified Fraud Examiner
Cert. Government Auditor
Cert. Information Systems Auditor
Certified Internal Auditor



POTENTIAL EMPLOYERS

Andersen Tax
 Baker Newman Noyes
 BDO
 Berkeley Research Group
 Blum Shapiro
 BNY Mellon
 Bose
 Clifton Larson Allen, LLP
 Daimler Trucks, North America
 Deloitte
 Di Cicco Gulman
 Dell EMC
 Epsilon
 EY
 FDIC
 General Electric
 Grant Thornton
 Hanover Insurance
 Hologic
 IBM
 Intuit
 JPMorgan Chase
 Kelmar Associates
 KLR
 KPMG
 Liberty Mutual
 Mass Mutual
 Melanson Heath
 Novogradac & Company, LLP
 PC Accounting Oversight Board
 PwC
 Raphael & Raphael
 Raytheon
 RSM
 Staples State Street
 StoneTurn
 TJX
 Trip Advisor
 United Technologies
 Wayfair
 Wolf & Company

INDUSTRIES

Advertising
 Advisory
 Consulting
 e- Commerce
 Energy
 Entertainment
 Finance
 Government
 Healthcare
 Hospitality & Tourism
 Information Technology
 Insurance
 Manufacturing
 Marketing
 Public Accounting
 Retail
 Sales & Distribution
 Sport Management
 Sustainability
 Transportation & Logistics

INDUSTRY ASSOCIATIONS

American Accounting Assn.
 American Institute of CPAs
 American Society of Women Accountants
 American Women' s Society of CPAs
 Assn. of Accountants and Fin. Pro. in
 Business
 Association of Government Accountants
 Assn. of Latino Professionals for America
 Beta Alpha Psi
 Council for Accountancy & Taxation
 Financial Accounting Standards Board
 Institute of Internal Auditors
 Institute of Management Accountants
 National Assn. of Black Accountants
 National Assn. of Forensic Accountants
 Nat' l. Assn. of State Auditors,
 Comptrollers & Treasurers
 Nat'l Assn. of State Boards of Accountancy

THE MAJOR

While the Department does not offer formal concentrations, students may effectively achieve curriculum concentrations in the areas of public accounting, management accounting, information systems, and other areas of special interest, through careful course selection.

Course Requirements for the Accounting Major:

1. Required university freshman-sophomore program.
2. Required Isenberg School “core” courses.
3. Required courses in the Major:
 - ACCOUNTG 221 – Intro to Accounting I
 - ACCOUNTG 331 – Cost Accounting
 - ACCOUNTG 321 – Financial Reporting I
 - ACCOUNTG 322 – Financial Reporting II
 - ACCOUNTG 423 – Financial Accounting III
 - ACCOUNTG 441 – Auditing
 - ACCOUNTG 311 – Accounting Information Systems
 - ACCOUNTG 371 – Individual Taxation
 - Upper-Level Law (i.e., MANAGMNT 361 or 362 or ACCOUNTG 483)
 - One Elective from the following courses:
 - ACCOUNTG 472 – Corporate Taxation
 - ACCOUNTG 482 – International Accounting

(Please see the Degree Requirements Check sheet)

Students wishing to graduate with honors must meet the requirements of the University and the Department. Please note that Commonwealth College has changed their requirements. Please see a Commonwealth College advisor for more details. Professor Pam Trafford serves as the faculty honors mentor at Isenberg.

Students planning to satisfy certification requirements for the Certified Public Accountant (CPA), the Certified Management Accountant (CMA), or in Certified Data Processing (CDP).[MK1] [JG2]: Please note that students who plan to seek professional designation (CPA, etc.) in a state other than Massachusetts should obtain information concerning education requirements from the appropriate state board of accountancy, prior to final selection of courses, to ensure that specific certification requirements are met. For links to all state boards of accountancy see, www.nasba.org. Several states, including Massachusetts are now requiring 150 hours of education to qualify for the CPA certificate. The Massachusetts Society of Certified Public Accountants' web site has an excellent summary of the new 150-hour requirement, www.msacpaonline.org. In addition the content and delivery system for the Uniform CPA Examination changed in early 2024. A description of the new exam can be found online here, <https://www.aicpa-cima.com/resources/toolkit/cpa-exam>.

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Isenberg School of Management - People and Services

Department	Why you would contact
Undergraduate Programs Office - Room N230	
<p>Janet Fink Associate Dean of Undergraduate Programs, Douglas & Diana Berthiune Endowed Professor jsfink@isenberg.umass.edu 413-545-7602</p>	
<p>Shelby Prizio Assistant Dean of Academic Advising sprizio@isenberg.umass.edu 413-545-5610</p>	<ul style="list-style-type: none"> • Academic Support for students facing academic and/or personal difficulty • BBA and BS degree requirements, academic requirements, and university academic affairs • Academic standing (warning, probation, suspension, dismissal)
<p>Meg Smith Director of Operations and Enrollment Management msmith@isenberg.umass.edu 413-577-4408</p>	<ul style="list-style-type: none"> • Undergraduate overrides for many Isenberg core reqs; refer to SPRE for course prereqs/reqs • Faculty short-term trips
<p>John Aube Interim Managing Academic Advisor jaube@isenebrg.umass.edu 413-545-5610</p>	<ul style="list-style-type: none"> • Accounting major, BBA core, Isenberg certs, academic policies at UMass. • Planning, course selection registration • Gen. Ed. Req., ARR, domestic & international programs, prior approval for transfer course approval • Credit overload requests
<p>Sarah Belanger Senior Academic Advisor sjbelanger@umass.edu 413-545-5610</p>	<ul style="list-style-type: none"> • Accounting major, BBA core, Isenberg certs, UMass academic policies • Planning, course selection, registration • Gen. Ed. Req., ARR, domestic & international programs, prior approval for transfer course approval • Isenberg 4+1 Graduate Programs
<p>Susan Carey Senior Academic Advisor scarey@isenebrg.umass.edu 413-545-5610</p>	<ul style="list-style-type: none"> • Accounting major, BBA core, Isenberg certs, UMass academic policies • Planning, course selection, registration • Gen. Ed. Req., ARR, domestic & international programs, prior approval for transfer course approval
<p>Heather Costello Managing Academic Advisor hmcgrath@isenberg.umass.edu 413-545-5610</p>	<ul style="list-style-type: none"> • Accounting major, BBA core, Isenberg certs, UMass academic policies • Planning, course selection, registration • Gen. Ed. Req., ARR, domestic & international programs, prior approval for transfer course approval • Isenberg 4+1 Graduate Programs
<p>Katie Sosnowski Interim Managing Academic Advisor ksosnowski@isenebrg.umass.edu 413-545-6977</p>	<ul style="list-style-type: none"> • Accounting major, BBA core, Isenberg certs, UMass academic policies • Planning, course selection, registration • Gen. Ed. Req., ARR, domestic & international programs, prior approval for transfer course approval • Advising Peers & New Student Orientations

Isenberg School of Management - People and Services

Department	Why you would contact
Undergraduate Programs Office - Room N230	
<p>Amber Tyrala Senior Academic Advisor atyrala@isenbrg.umass.edu 413-545-5610</p>	<ul style="list-style-type: none"> Accounting major, BBA core, Isenberg certs, UMass academic policies Planning, course selection, registration Gen. Ed. Req., ARR, domestic & international programs, prior approval for transfer course approval
<p>Kym Whitehead Senior Academic Advisor kwhitehead@isenberg.umass.edu 413-545-5610</p>	<ul style="list-style-type: none"> Accounting major, BBA core, Isenberg certs, UMass academic policies Planning, course selection, registration Gen. Ed. Req., ARR, domestic & international programs, prior approval for transfer course approval
<p>Jason Willwerth Senior Academic Advisor jwillwerth@isenberg.umass.edu 413-545-5610</p>	<ul style="list-style-type: none"> Accounting major, BBA core, 7 Isenberg majors, UMass academic policies Planning, course selection, registration Gen. Ed. Req., ARR, domestic & international programs, prior approval for transfer course approval
<p>Tania Fuller Academic Advisor for Online BBA degree programs (University+) tmfuller@isenebrg.umass.edu</p>	<ul style="list-style-type: none"> Online BBA degree and Isenberg's two online certificates Planning, course selection, registration for online (University+) courses Gen. Ed. Req., ARR, academic policies Summer and winter online sessions.
Office of Career Success	
<p>Holly Lawrence Assistant Dean of Career Services lawrence@isenberg.umass.edu N225 // 413-577-3156</p>	<ul style="list-style-type: none"> Strategic management of Office of Career Services
<p>Kim Figueroa Associate Director of Career Development kfigueroa@isenberg.umass.edu N221 // 413-577-0418</p>	<ul style="list-style-type: none"> Questions regarding internships
<p>Melissa Salva Director of Undergraduate Career Services msalva@isenberg.umass.edu N211 // 413-545-5598</p>	<ul style="list-style-type: none"> Questions regarding Handshake and recruiting process
<p>Dave Wells Asst. Director, Career Development dbwells@isenberg.umass.edu N217 // 413-545-5058</p>	<ul style="list-style-type: none"> Assist undergrad students with career advising for professional-level internships and permanent career placement
<p>Noelle Menard Asst. Director, Employer Relations nmenard@isenberg.umass.edu N207 // 413-545-8263</p>	<ul style="list-style-type: none"> Assist undergrad students with on-campus recruiting experience

REQUIREMENTS CHECK SHEET**Accounting Courses (27 credits)****ACCOUNTG 221** is not factored into accounting major GPA

Semester	Course
	ACCOUNTG 221 Principles of Financial Accounting <i>*part of BBA core requirements</i>
	ACCOUNTG 331 Cost Accounting <i>Prereq ACCTG 221</i>
	ACCOUNTG 321 Financial Reporting I <i>Prereq ACCTG 221</i>
	ACCOUNTG 322 Financial Reporting II <i>Prereq ACCTG 321</i>
	ACCOUNTG 423 Advanced Financial Accounting (previously SCH-MGMT 523) <i>Prereq ACCTG 322</i>
	ACCOUNTG 441 Auditing (previously SCH-MGMT 541) or ACCTG 491B Auditing <i>Prereq ACCTG 321</i>
	ACCOUNTG 311 Accounting Information Systems <i>Prereq OIM 210 and ACCTG 331</i>
	ACCOUNTG 371 Individual Taxation <i>Prereq ACCTG 221</i>
Required Law Course (3 credits)	
	MANAGEMNT 3611 Contracts in Business Relationships or MANAGEMNT 362 Law of Enterprise Organization or ACCTG 362 CPA Law <i>Prereq MANAGEMNT 260</i>

Accounting Elective Requirement: choose one from below

*Please note that not all courses are offered every semester. In addition to the prerequisite courses, additional enrollment restrictions may apply; refer to SPIRE

ACCOUNTG 472 Corporate Taxation

Prereq. ACCOUNTG 221

(previously SCH-MGMT 572)

ACCOUNTG 482 International Accounting

Prereq. ACCOUNTG 321

(previously SCH-MGMT 582)

ACCOUNTING**Junior/Senior Year BBA Core (15-18 credits)**

Must have at least junior standing

Semester	Course
	FINANCE 301 Corporate Finance Prereq. ACCOUNTG 221
	MANAGMNT 301 Principles of Management
	MARKETNG 301 Fundamentals of Marketing
	OIM 301 Intro to Operations Management Prereq. OIM 240 or RES-ECON 212 or STATISC 240
	SCH-MGMT 310 Business Communications
	MANAGMNT 494BI Business Policy and Strategy or MANAGMNT 488 Strategic Management for a Sustainable World Prereq. MANAGMNT 366 *Must have senior standing *Both courses fulfill the integrative experience requirement in senior year

Breadth Requirement: Non-Business Electives (21 credits)

*One breadth requirement per semester may be taken Pass/Fail

*Only one Economics or one Resource Economics course may be used to satisfy this requirement

Semester	Course	Credits

Graduation Requirements

- Complete at least 120 credits
- Maintain a cumulative average of at least 2.0 in your major and overall
- All required courses must be taken for a letter grade

Student Responsibilities

- Review Academic Requirement Report on SPIRE
- Meet with an advisor regularly to review progress toward completing graduation requirements
- Keep track of requirements for any additional majors or minors
- Make sure all graduation requirements are fulfilled

Also, please note that:

- All upper-level accounting major course must be taken in the Accounting Department at UMass Amherst
- Meeting all of the course requirements for a major in accounting does NOT ensure that you have fulfilled the educational requirements for the CPA exam; please check with the Accounting Department and visit the www.NASBA.org website for information about state-specific CPA requirements

The Isenberg Master of Science in Accounting.

Company Culture

Jump-start your career by earning your BBA and MS degrees in accounting with an extra semester of classes online or on campus.

WHY ACCOUNTING?

The accounting field is growing rapidly. According to the U.S. Bureau of Labor Statistics:

- Demand for accounting and auditing expertise is strong. Many CPAs are retiring in the next several years, creating increased demand for qualified professionals.
- The median annual salary for accountants and auditors is about \$78,000 in 2022.

WHY ISENBERG?

Isenberg's 30-credit MS in Accounting degree equips you for all aspects of accounting and auditing, while providing career support.

- Ranked #6 Overall Online MS in Accounting Program by U.S. News & World Report, 2023
- Isenberg is a primary recruiting school for the Big 4 and a host of other companies.
- Online and on campus formats—you choose what works best for you. Finish your degree entirely online or take some classes on the UMass Amherst campus.

CONTACT

Make an appointment with a Graduate Education Recruitment Specialist

<https://www.isenberg.umass.edu/programs/masters/contact-us>

- Learn how you can accelerate your degree by taking MS in Accounting classes in your senior year.

BUILD YOUR CAREER WITH THESE FOCUSES

Accountants can bolster their client service capabilities with a fundamental understanding of forensic accounting, data analytics, or taxation accounting. Fulfill your elective requirements with one of the following focus options.

FOCUS IN FORENSIC ACCOUNTING (9 CREDITS)

Fraud investigation and auditing requires the ability to track patterns of financial transactions and identify discrepancies. Take these courses and focus your career: Introduction to Forensic Accounting, Fraud Investigation, and White-Collar Investigations.

FOCUS IN DATA ANALYTICS (9 CREDITS)

There is growing demand for accounting professionals who are trained in data analytics. Take these courses and focus your career: Data Analysis & Visualization, Business Intel & Analytics, and Data Mgmt for Business Leaders.

FOCUS IN TAXATION (9 CREDITS)

Tax regulation is complex and constantly evolving and clients need to help to meet their legal obligations. Take these courses and focus your career in taxation: Taxation of Partnerships and Limited Liability Company (LLC), Tax Research, and State and Local Taxation.

Becoming a CPA in Massachusetts (information from cpatrack.com)

Forces such as technology and globalization have drastically changed the business world. More and more, businesses need the expertise that CPAs, as trusted business advisors, can provide. The CPA profession is also changing to ensure that CPAs of the future have the skills and knowledge needed to meet ever-changing client demands. Read on to find the answers to some commonly asked questions about the changing requirements for becoming a CPA in Massachusetts.

What are the general requirements for becoming a CPA?

To be eligible to sit for the Exam, you must:

- a. Be at least 18 years old.
- b. Have earned a Bachelor's degree, or your testing date must be within 90 days of your degree conferral date. Your degree must consist of a minimum of 120 semester hours (or 180 quarter hours) * of credits earned from a nationally or regionally accredited college or university.

Associate degrees or community college courses are accepted without transfer into a Bachelor's degree if the course content is not repeated at the four-year college or university.

**Note: To convert quarter hours to semester hours, multiply total quarter hours X 2/3.*

To convert semester hours to quarter hours, multiply total semester hours X 3/2.

- c. Have the equivalent of 21 undergraduate accounting credits**, including coverage in:
 - *Financial accounting
 - *Audit
 - *Management accounting
 - *Taxation

***Note: Introductory or elementary courses can be counted toward the 21 credits.*

- d. Have the equivalent of nine undergraduate business credits, including coverage in:
 - *Business law
 - *Finance
 - *Information systems

Do I need a graduate degree to become a CPA?

NO, the only degree required for certification is a bachelor's degree. However, the skills and knowledge usually developed in a graduate program (e.g., Masters of Accounting, Masters in Tax, MBA, law degree) may be very useful in helping CPAs to meet client demands. For this reason, the Massachusetts Society of CPAs strongly encourages graduate education.

Can I sit for the CPA examination before I complete the 150 credits?

<https://nasba.org/licensure/nasbalicensing/massachusetts>

In addition to your application, you will be required to complete a Certificate of Enrollment (COE) form as evidence that you are enrolled and all course and/or graduation requirements will be completed within 90 days of sitting for the Exam. In lieu of a COE you may be required to upload a copy of your transcript and license. Go to Dashboard.nasba.org and select the CPA Portal and substitute these copies for an official COE. You can request your transcript in SPIRE. Visit the Registrar's "[How can I get an Enrollment Verification](#)" for additional information or visit us in the Accounting Office in Room 232.

Once the educational requirements have been met, an official transcript must again be submitted to CPA Exam Services (CPAES) to confirm degree conferral and/or satisfactory completion of courses. Failure to do so will result in the loss of any credit received for any part of the examination passed prior to providing the final official transcript.

Before you apply for your CPA license, you will need to submit an Academic Evaluation for Certification Report to NASBA (\$130 fee) for verification that you meet the 150-hour requirement.

Is there a time limit to meet the 150-hour certification/licensure requirement if I sit for the exam with 120 credits? **

No, there is no longer a time limit to complete the 150-hour requirement. Once you have been deemed eligible to sit for the CPA Exam you may start taking exams, but even if you pass each section you cannot officially apply for your license until completing your 150 credits.

What is the experience requirement for CPA certification/licensure?

You are required to have one year of experience in public accounting that includes no fewer than 2,000 hours of providing services or advice using accounting attest, compilation, management advisory, financial advisory, tax and consulting skills. Part-time experience can be earned over a period of three years.

Can I substitute non-public accounting experience to meet the requirement for certification?

Yes, three years of full-time employment in industry, government, academia, or a nonprofit that includes no fewer than 2,000 hours of performance of services as cited in FAQ #7 can be substituted. The Board will look at such factors as the complexity and diversity of work and part-time experience can be earned over a period of nine years.

How do I proceed after I have passed the exam and meet the education and experience requirements for certification/licensure?

After you receive your official notification from CPA Exam Services that you have passed the CPA exam, you can download the application for certification/licensure from the Web site of the Massachusetts Board of Public Accountancy, [Board of Public Accountancy|Mass.gov](#).

How do I proceed after I have passed the exam and meet the education and experience requirements for certification/licensure?

After you receive your official notification from CPA Exam Services that you have passed the CPA exam, you can download the application for certification/licensure from the Web site of the Massachusetts Board of Public Accountancy, Board of Public Accountancy | Mass.gov.

Once I'm certified, do I have to do anything to maintain my initial CPA license?

Yes, every two years you will need to submit a license renewal application and fee to the Division of Public Licensure and provide evidence of completion of 80 hours (credits) of continuing professional education, which includes four credits in the area of professional ethics. In addition, every CPA is required to adhere to a code of professional conduct that helps to maintain integrity and dignity in the profession. Finally, CPAs who sign off on financial statements (or their firms) are required to undergo a peer review every three years.

What if I move to another state? Will my license transfer with me?

Reciprocity, or the recognition of your Massachusetts license in another state, is ultimately the decision of the licensing board in your new state. You will need to contact that state's Board of Public Accountancy <http://www.nasba.org/>

Where do I find more information about becoming a CPA in Massachusetts?

You can use the [MSCPA's student website](#) as a clearing house for resources about the CPA exam and certification requirements. There, you will find links to download the exam application form as well as information about how to have your transcript pre-evaluated to determine if you meet the academic requirements, what you need to do if you attended a foreign university, etc. If you have specific questions about licensing requirements in Massachusetts, you should visit the [Board of Public Accountancy Web site](#) or contact the Board at:

Massachusetts Board of Public Accountancy
1000 Washington Street, Suite 710
Boston, MA 02118
617.727.1806

Should I join the Massachusetts Society of CPAs?

The Society is the only professional organization representing CPAs in Massachusetts. Membership provides you with information, education, opportunities for professional growth and development, and a strong voice in front of the legislature and public. In short, the

Society will help you to meet your career and personal goals as a CPA. There are various categories of membership available, including student and associate memberships. To receive membership information and an application, contact the Membership Department at 1-800-392-6145.

*** Revisions to these regulations are being discussed. Please check back for an up-to-date version of these FAQs. We have attempted to highlight possible areas of change with an **

A candidate can determine if he or she has met the educational requirements for certification/licensure by answering the following questions:

Do you have a graduate degree in accounting from an accredited college or university that has been approved by the Board of Public Accountancy?

View the list of [Level 1 colleges and universities](#).

- YES: You have satisfied the educational requirements if your MSA is from a college on this list. You will not need to meet specific course requirements.
- NO: Proceed to the second question below.

Do you have a graduate degree in accounting from an accredited college or university that does not fall within Level 1, or a graduate degree in business administration or law from an accredited college or university?

Graduate degrees in business administration include such degrees as Master's in Business Administration (MBA), Masters of Science in Accounting Information Systems (MSAIS), Masters of Science in Finance (MSF), and Masters of Taxation (MST). Read further guidance on [what constitutes a graduate degree in business](#).

- YES: To be eligible for certification/licensure, your degree must include, or be supplemented by, a specified number of hours of accounting and business courses.

Accounting coursework

You must have 18 semester hours (27 quarter hours) of accounting at the graduate level or 30 semester hours (45 quarter hours) at the undergraduate level, or an equivalent combination thereof. * These courses must include coverage in financial accounting, audit, taxation, and management accounting.

Coverage in these topic areas generally means that a course has been completed in the specified subject area, but a candidate may submit proof that the required subject areas have been covered in other courses.

[Find more information about what courses are acceptable as accounting courses](#) and learn how you can verify that you have obtained the required coverage in courses other than those in the specified topic areas.

Business coursework

You must have 24 semester hours (36 quarter hours) of business courses (other than accounting courses) at the undergraduate level, or 18 semester hours (27 quarter hours) at the graduate level, or an equivalent combination thereof. * These courses must be completed or accepted in transfer at a four-year accredited college or university. [Find more information about what courses are acceptable as business courses](#).

- NO: Proceed to the third question below.

****If you combine undergraduate and graduate courses to arrive at the required core accounting and business credits, please note:***

Since a candidate needs 30 semester hours of undergraduate accounting courses or 18 semester hours of graduate accounting courses, each undergraduate hour equals $\frac{3}{5}$ of a graduate hour, or conversely, each graduate hour equals $\frac{5}{3}$ of an undergraduate hour.

Since a candidate needs 24 semester hours of undergraduate business courses or 18 semester hours of graduate business courses, each undergraduate hour equals $\frac{3}{4}$ of a graduate hour, or conversely, each graduate hour equals $\frac{4}{3}$ of an undergraduate hour.

Massachusetts CPA Certification Requirements for CPA Certification/License in Massachusetts:

To be eligible for a CPA certificate/license in Massachusetts, a candidate must complete at least 150 semester hours of college-level education and successfully pass the computer-based CPA examination. Experience in the practice of public accounting may be required, depending on one's educational background. FAQs for the CPA Exam Candidate.

Beginning January 1, 2007, CPA candidates will be able to sit for the exam upon:

- completion of 120 semester hours (180 quarter hours) of university credit
- have completed, or will complete within 90 days of your degree conferral date
- completion of 21 semester hours in accounting, to include coverage in financial accounting, management (cost) accounting, auditing, and taxation.
- completion of 9 semester hours in business, to include coverage in business law, finance and information systems.

To qualify for exam eligibility and CPA certification in Massachusetts:

- All educational credits must be completed at a nationally or regionally accredited college or university. Credits can be earned outside of a candidate's actual bachelor's or graduate degree.
- All credits earned at a two-year accredited school must be transferred into a four-year nationally or regionally accredited college.
- Credits earned in introductory accounting courses qualify to meet the required 21 semester hours in accounting if the above conditions are met.

The exact nature and number of specific courses you must complete to qualify for CPA certification/licensure is based on the highest level of education you have attained. These different levels are:

1. Graduate degree in accounting from an accredited college or university that has been approved by the Board of Public Accountancy.
2. Graduate degree in accounting from an accredited college or university that does not fall within the above level, or a graduate degree in business administration or law from an accredited college or university.
3. Bachelor's degree in business from an accredited college or university.
4. Bachelor's degree in any discipline from an accredited college or university.

What if I am not sure if I meet the educational requirements to take the exam?

CPA Exam Services (CPAES) will review your transcript of past and current courses to identify academic deficiencies. The fee is \$130 for this advisory review. Visit [CPA Exam FAQ](#)| [NASBA](#)

What if I satisfied some of my educational requirements at a school outside the United States?

You will need to have your educational credentials evaluated by the [Center for Educational Documentation](#) or [NASBA](#). (This evaluation is not necessary if you studied a semester abroad as part of your program at a U.S. accredited college.)

Is there a difference between the educational requirements to sit for the exam and those to obtain CPA certification?

Yes, you need 150 educational credits for CPA certification in Massachusetts. Specific coursework depends on the highest degree you obtain. To view these requirements, please visit www.cpatrack.com/becoming_a_cpa/required.

Is there a time limit to meet the 150-hour certification requirement if I sit for the exam before attaining 150 credits? **

No, there is no longer a time limit to meet the educational requirements for CPA certification.

Can I sit for the exam during my final semester before my baccalaureate commencement?

Yes, the new regulations allow you to sit for the exam within 90 days of your degree conferral date.

Can I apply for the exam before I complete my degree and/or required accounting and business courses?

Yes, in addition to your application, you will be required to complete a Certificate of Enrollment (COE) form as evidence that you are enrolled and that all courses and graduation requirements will be completed prior to the date that you sit for your first section. Before you schedule your exam appointment, be certain your final transcript will be available within 90 days and that the degree conferral date as it appears on your final transcript is before your exam date. (If you don't know your degree date, check with the college registrar.)

Once the educational requirements have been met, an official transcript must again be submitted to CPA Exam Services (CPAES) to confirm degree conferral and/or satisfactory completion of courses. The final official transcript must be received by CPAES within 90 days of sitting for the first exam section. Failure to do so will result in the loss of any credit received for any part of the examination passed prior to providing the final official transcript.

Can I use credits earned as Independent Study to meet the accounting credit requirement?

Yes, as long as your college categorizes the course as an accounting course on your transcript. The credits cannot be used to meet any of the four required areas of coverage, i.e. audit, taxation, management accounting or financial accounting.

Can I use internship credits to meet the accounting/business requirements?

Yes, if the credits are recorded as semester hours on your college transcript. Only 3 credits toward the accounting requirement can be earned by an internship. None of the required subject area coverages, i.e., audit, tax, financial accounting, and management accounting can be accomplished by an internship; formal course instruction is necessary.

Can I take credits online?

Yes, however, the on-line course must be taken at an accredited, four-year college or university and the course has to be one that is offered within a degree-granting program (you do not have to be enrolled in the degree program). The college must provide you with a transcript upon completion.

Do I need to earn a minimum grade for my credits to count?

No, and credits earned in courses graded by pass/fail are accepted.

How do I know if some of the accounting and business courses I took meet the requirements? The course titles are a bit different.

If a course title does not clearly relate to the coverage area, you may need to submit a course catalogue, syllabus or letter from a professor detailing the coverage. Submit the [CPA Exam & Educational Requirements for Massachusetts Candidates: FAQs - Massachusetts Society of CPAs \(masscpas.org\)](#) to describe the course coverage when you apply to sit for the CPA Exam.

How should I select my accounting and business elective courses?

It's a good idea to review the [Content Specification Outlines for the CPA exam](#) to be certain you choose courses that will contain the subject material that will be tested on the exam. Check out the CPA exam pages under "Become A CPA" on www.aicpa.org.

APPLYING FOR/SCHEDULING THE CPA EXAM**When is the examination given?**

The exam is offered during the first two months of each calendar quarter – these months are referred to as "testing windows." Testing is available in January & February, April & May, July & August, and October & November. Testing centers are usually open 6 days a week.

Must all four-exam sections be taken at the same time?

No, you may take any section of the exam in any testing window and in any order you wish. You will not be required to pass one section prior to applying for another. However, you may NOT take any single section twice in the same testing window.

Must the exam be taken in a computer-based format?

Yes, the exam is available only in a computer-based format.

Is the exam offered in different languages?

No, it is only offered in English.

So, what does the new CPA Exam model look like?

The exam will remain in a four-section, 16-hour format. The new CPA licensure model requires CPA candidates to be skilled in accounting, auditing, and tax. These topics will be tested in three core sections that are required for all candidates. They include:

- Financial Accounting and Reporting (FAR)
- Auditing and Attestation (AUD)
- Taxation and Regulation (REG)

In addition, candidates will need to have a deeper knowledge in one of the following three primary disciplines:

- Business Analysis and Reporting (BAR) – a continuation of the FAR core
- Information Systems and Controls (ISC) – a continuation of the AUD core
- Tax Compliance and Planning (TCP) – a continuation of the REG core

Candidates will be required to pass all three core sections and one discipline on the CPA Exam. It is important to note that the discipline passed will not change the type of license granted. The new licensure model results in one CPA license no matter which discipline is chosen.

How do I apply for the exam?

Applications are filed with CPA Exam Services (CPAES), a division of the National Association of State Boards of Accountancy (NASBA) located in Nashville, TN. To obtain an application, go to [nasba.org](https://www.nasba.org) and select CPA exam and Massachusetts as the jurisdiction.

First-Time Exam Candidate

If you have never applied to the state of Massachusetts for any section of the examination or if you applied previously AND your application was denied as INELIGIBLE or INCOMPLETE, you must complete a first-time application found on [nasba.org](https://www.nasba.org).

Re-exam Candidate

If you have previously applied AND were found eligible to take any section of the CPA Examination for the state of Massachusetts, you are considered a re-exam candidate. You may register online at [nasba.org](https://www.nasba.org).

International Candidate

Before applying for the CPA exam, you will need to have your educational credentials evaluated by the [Center for Educational Documentation](https://www.nasba.org) or [NASBA](https://www.nasba.org).

How long does the application review process take?

It depends on whether you are a first-time or re-exam candidate. The application review process for a first-time candidate who applies online and pays by credit card is approximately 4-6 weeks as long as all supporting documents have been received by CPAES. The review process for a re-exam candidate is five business days if you paid by credit card when registering.

What is a Notice to Schedule or NTS?

A Notice to Schedule or NTS is your notification of approval to take the exam sections for which you applied. Once you receive it, you may contact Prometric to schedule your exam appointment. It will expire in 6 months and if you cannot take all the exam sections, you will NOT be able to extend it or receive a refund or credit.

The NTS is your “ticket” to enter the exam center and receive your scores online – keep a copy in a safe place. Verify that all information on the NTS is correct and that your name EXACTLY matches the name on the identification documents that you will use to check-in at the testing center. If the information is incorrect or the ID and NTS do not match, immediately contact CPAES (1.800.CPA.EXAM).

The NTS will be delivered by the preferred method you selected in your initial application — if you do not receive your NTS within the anticipated approval time, contact CPAES immediately.

How do I schedule an exam appointment?

Once you receive your Notice to Schedule (NTS) you will need to contact Prometric to schedule your testing dates. You can do this online at www.prometric.com/cpa or by phone at 800.580.9648. It is recommended that you choose the online option since this method will provide you with a written confirmation of your appointment. You must schedule a separate appointment for each exam section but it is not necessary to book your appointments all at once. To increase the likelihood of receiving your first choice of date, time and location, you should schedule at least 45 days before the desired date. Your NTS is valid for 6 months; if you do not take all sections for which you have been approved, you will forfeit your fees and will have to reapply.

How much does it cost to take the exam?

All applicants, both first-time and re-exam, are required to pay both an application fee and an examination fee each time they apply to CPAES. To view the fee schedule visit nasba.org and select Massachusetts as the jurisdiction. You must be prepared to take all sections for which you apply within 6 months from the date you receive approval. Failure to do so will result in the forfeiture of fees and the need to reapply.

Is financial assistance available to take the CPA exam?

Yes. The Educational Foundation of the Massachusetts Society of CPAs conducts a lottery in May of each year to award vouchers in the amount of \$500 to assist with exam costs. To be eligible, you must sit for one or more exam sections between May 1 and April 30th. In addition, you cannot receive financial assistance from your employer in the form of payments/reimbursements of exam fees or review courses, or receive a bonus upon passing the exam. For more information, visit www.CPAtrack.com/scholarships. Also, many of the Accounting Firms that actively recruit for Isenberg Graduates, have programs to cover your CPA study materials and exam fees upon acceptance of a full-time employment offer.

Where do I take the exam?

You may take the exam as a Massachusetts candidate at any Prometric testing center in the United States, its 5 jurisdictions, or an approved international site. In Massachusetts, sites are in Boston, Burlington, Lowell, West Springfield and Worcester.

Is there a time limit for passing the four exam sections?

Yes, you must pass all four exam sections within a rolling eighteen (18) month that begins on the testing date the first examination section is passed. If you do not pass all four (4) exam sections within the eighteen (18) month period, you will lose credit for each section passed outside the period and must retake that section(s). Applicants cannot retake a failed section(s) within the same testing window.

What is the process to obtain special accommodations for the exam?

Special accommodations under the Americans With Disabilities Act (ADA) may be requested as part of the application process, via the [ADA Modification Form](#)

What is the passing score?

The passing score for each section is 75 on a 0-99 scale.

How and when do I receive my scores?

For more information, candidates are encouraged to review the CPA Exam Score Release Timeline FAQ found on the [AICPA's exam site](#).

PREPARING FOR THE EXAM**What can I do to prepare for the exam?**

- Check out the "CPA Exam" section of thiswaytocpa.com and aicpa.org. Once there, you can:
 - Review the "Content Specification Outline" that details what will be tested on each section of the exam
 - Review the policy on New Pronouncements.
 - Take the exam tutorial and sample tests.
 - Read your NTS carefully. For more details about what to expect at the testing site, refer to the Candidate Bulletin.

Are there review courses to better prepare me to pass the CPA exam?

Yes. Although the Society does not endorse one particular course, MSCPA members receive discounts with several providers. It is recommended that you select the program that best suits your learning style.

Is there a website that I can use as a resource for exam and certification information in Massachusetts?

Yes. The MSCPA's student Web site, www.CPAtrack.com is a valuable resource for exam and certification information as well as specifics about college programs, scholarships, internships and job opportunities. There, you will find links to relevant sites such as the American Institute of CPAs, the National Association of State Boards of Accountancy, and the Massachusetts Board of Public Accountancy.

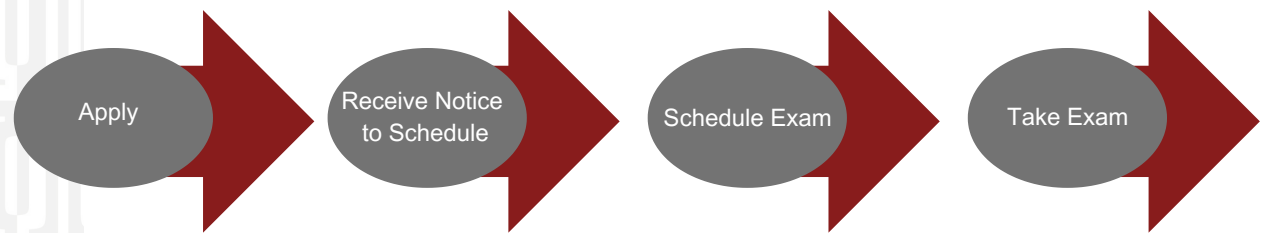
*** Because revisions to the regulations for the CPA Exam are being discussed, please revisit CPAtrack.com for an up-to-date version of these FAQs. We have attempted to highlight possible areas of change with an *.*

APPLYING FOR THE CPA EXAM

Eligibility for Exam

- Must have completed 120 out of the 150 semester hours to sit for the exam.
- UMass undergraduate accounting students
 - 27 credits with the degree, however, you only need to complete the extra three if you're not doing MSA at UMass.
 - Total 30 credit hours in accounting is needed to sit for CPA.
- You can sit BEFORE you finish your bachelor's degree, but only if its within 90 days of completion.

Examination Process



Registering for the CPA Exam

Applying For the Exam

- Request, complete, and submit application CPACentral.nasba.org Take Exam
- Know where you will be practicing CPA and pick your jurisdiction. • If you can, take the exam within the next 6 months. • Isenberg is AACSB accredited.
- Submit an official UMass transcript via SPIRE to: etranscript@nasba.org
- Required documentation needs to be sent within 45 days of submission of your application will be marked as incomplete, failure to do so will result in forfeiting application fee.
- If you have yet to apply when your transcripts are sent over, your documents will be kept on file for one year.
- If you are a current student, you must submit the "Certificate of Enrollment form" to CPAES. Form to be signed by authorized official at UMass (Accounting Department, Registrar's Office) and sent directly by student.

Receive Notice to Schedule (NTS)

- You only get your NTS after you've completed all parts of the application
- The NTS will list the section(s) of the exam that you are approved to take.
- Download and print. You will be required to have during the exam.

Schedule the Exam

- Once receiving NTS, go onto www.prometric.com/cpa to reserve seating at a testing location of choice (you can take the exam at any location, regardless of where you want to be licensed.)
- Schedule as far in advance as possible; you must reserve your spot AT LEAST five days prior.
- CPA exam is offered in four windows per year, the first two months of each quarter (Jan and Feb, April and May, etc.) You can take as many sections per quarter as you want but cannot take the same section more than once per quarter.
- You have 18-months total to pass all four sections of the CPA. After that, you lose all previous scores.

CPA Information as of January 1st 2024

Sections of the CPA Exam

Section	What Does this Section Cover?	Average Study Time
CORE Disciplinary: AUD: Auditing & Attestation	Ethics, Professional Responsibilities, and General Principles Assessing Risk and Developing a Planned Process Performing Further Procedures and Obtaining Evidence Forming Conclusions and Reporting	It is recommended to study for 70-90 hours for the AUD exam section.
Test for ONLY ONE of the three disciplines: BAR: Business Analysis and Reporting continuation of FAR ISC: Information Systems and Controls continuation of AUD TCP: Tax Compliance and Planning continuation of REG	BAR: Data analytics focus, financial risk management, financial planning techniques, advanced technical accounting (revenue recognition, leases, hedge accounting, derivatives)ISC: IT and data governance, internal control testing, information system security, network security, software access, endpoint security TCP: Personal financial and entity planning, gift taxation appliance, inclusions and exclusions to gross income, consolidated tax return, multijurisdictional tax issues, tax treatment of entities	It is recommended to study for 55-75 hours for the discipline exam section.
CORE Disciplinary: FAR: Financial Accounting & Reporting	Conceptual Framework, Standard-Setting, and Financial Reporting Select Financial Statement Accounts Select Transactions State and Local Governments	It is recommended to study for 100-120 hours for the FAR exam section.
CORE Disciplinary: REG: Taxation and Regulation	Federal Taxation Business Law Ethics, Professional Responsibilities, and Federal Tax Procedures	It is recommended to study for 90-110 hours for the REG exam section.

CPA EXAM BLUEPRINTS

The best starting point for any candidate preparation is the CPA Exam Blueprints which details the content knowledge and skills eligible for testing on the Exam.

- Published one or two times per year.
- Outlines all content that is eligible for testing in each Exam section.
- Access the Blueprints at aicpa.org/exambblueprints.

DEPARTMENT AWARDS and SCHOLARSHIPS

The following awards are given by the department annually.

Listing of scholarships is updated each year.

BARBARA BOGDAN AWARD—presented annually to the senior accounting major who best exemplifies Barbara Bogdan’s outstanding academic achievement.

PRICEWATERHOUSECOOPERS JESSICA LEIGH SACHS MEMORIAL SCHOLARSHIP – presented to a sophomore and a junior accounting major that exhibits outstanding leadership qualities, academic excellence and a dedication to community service.

ACCOUNTING ALUMNI SCHOLARSHIP- Renewable Scholarship

BDO AWARD - An accounting student receiving financial aid.

BDO AWARD (WiB) - An accounting major that is in the Women in Business Organization.

CINDY ESTHER MONCARZ MEMORIAL SCHOLARSHIP FUND - This fund was established to provide a scholarship to an outstanding student in the Accounting Department.

JOHN B. AND DEBORAH A. McNAMARA ENDOWED SCHOLARSHIP FUND Provides scholarship support to accounting majors with a minimum GPA of 3.0 and financial need. Preference will be given to sophomores.

JOHN W. ANDERSON SCHOLARSHIP FUND - To provide awards to students in the Department of Accounting. Award selection will be made by the Awards Selection Committee of the Department of Accounting of the School of Business Administration.

SHELLEY ANN LAWLER MEMORIAL SCHOLARSHIP - Established to provide an annual scholarship to be awarded to a junior or senior accounting major (preferably from Western or Central Massachusetts) who has achieved academic success (3.0 or greater GPA) and may have demonstrated the ability to overcome personal hardship or adversity to pursue his/her education.

RSM US FOUNDATION SCHOLARSHIP - Scholarship recipients are chosen based on a combination of good grades and involvement in the community (UMass community, Isenberg community, or their hometown). Recipients should make time for stewardship and giving back. Preference for one of the two recipients will be given to students who are underrepresented on the UMass Amherst campus. Desired recipients will not have accepted an internship or full-time role with another Accounting firm at the time they are selected.

DEPARTMENT AWARDS and SCHOLARSHIPS

RSM US FOUNDATION SCHOLARSHIP - URM - Scholarship recipients are chosen based on a combination of good grades and involvement in the community (UMass community, Isenberg community, or their hometown). Recipients should make time for stewardship and giving back. Preference for one of the two recipients will be given to students who are underrepresented on the UMass Amherst campus. Desired recipients will not have accepted an internship or full-time role with another Accounting firm at the time they are selected.

SHERYL L. ROSENBAUM MEMORIAL SCHOLARSHIP – presented to accounting majors who exemplify Sheryl Rosenbaum’s spirit and sense of community.

RICHARD A. GOLDSTEIN '63 LEADERSHIP SCHOLARSHIP – presented to a deserving accounting major who is in good academic standing and has made a real difference in their community.

HAMMOND DISTINGUISHED LEADERSHIP AWARD – presented to a sophomore or junior accounting major who is in good academic standing, exhibits leadership skills and demonstrates a strong commitment to the Isenberg School of Management.

THE DRIVE SCHOLARSHIP – presented to an accounting major who has excelled academically, has worked throughout his or her academic career, and has overcome adversity.

KPMG CITIZEN/SCHOLAR AWARD—presented to a student in accounting who has excelled academically, and demonstrated significant commitment to community service.

DELOITTE ACCOUNTING EXCELLENCE SCHOLARSHIP—presented to a sophomore student who is interested in accounting and who has been active in community service.

RSM ISENBERG ALUMNI SCHOLARSHIP - presented to a sophomore intending in good academic standing and of strong moral character.

EY ENTREPRENEUR SCHOLARSHIP – presented to an accounting student who not only has great ideas, but also the drive to make them a reality.

ACCOUNTING FACULTY SCHOLARSHIP – presented to a junior accounting major who has excelled academically and transferred to the University from a community college.

LOWRY FAMILY SCHOLARSHIP – presented to an accounting major who has excelled academically and shown significant effort to support their education.

DEPARTMENT AWARDS and SCHOLARSHIPS

JAMES D. FLYNN UNDERGRADUATE SCHOLARSHIP—presented to a deserving accounting major who is in good academic standing.

MARK AND KATHRYN GROFFMAN ENDOWED SCHOLARSHIP—presented to a deserving accounting major from Hampden County who is in good academic standing.

MARKEY BROTHERS SCHOLARSHIP -- The purpose of the gift is to support undergraduate students in the

Department of Accounting with financial need as determined by the University.

Recipients must be in good

academic standing and be from Massachusetts.

NANCY E. AMATO MEMORIAL SCHOLARSHIP - presented to a student in accounting who has a tireless work ethic, keen insight into accounting and a warm, engaging personality.

YOUNG ALUMNI COUNCIL SCHOLARSHIP – presented to an accounting junior or senior who excels academically and has demonstrated leadership qualities and a commitment to the Isenberg School and the Accounting Department.

TEMPESTA FAMILY SCHOLARSHIP – presented to accounting majors who excel academically.

TOM AND LORI BURGOMASTER SCHOLARSHIP – presented to an accounting student who has excelled academically.

ASHISH & VIRAJ PARIKH SCHOLARSHIP– presented to an accounting student who has excelled academically.

GRANT THORTON SCHOLARSHIP - presented to a sophomore intending to major in accounting or a junior accounting major in good academic standing and who has made a difference in his/her community.

THE BOB HATCH SCHOLARSHIP - presented to accounting students with high need.

ACCOUNTING STUDENT ORGANIZATIONS



Accounting Association

accountingassociation.umass@gmail.com

The Accounting Association is a Student Affiliate Group of the Springfield Chapter of the Institute of Management Accountants. The Accounting Association sponsors a number of programs during the year. The programs include career events featuring speakers from various firms and organizations, visitation programs, as well as social events. As members of the Accounting Association, students participate in a number of the activities of the Springfield Chapter of the IMA. Professor Richard Simpson acts as Faculty Advisor to the Association.

The Accounting Association's annual activities include trips to local businesses where members will spend some time talking to financial personnel to understand how the daily financial operations of the businesses run; and visits to UMass Amherst by accounting and tax professionals to give presentations about their professions and places of employment. A Bulletin Board for the Accounting Association is maintained on the basement floor of the Isenberg School.



Beta Alpha Psi

bapumass@gmail.com

Chapter of Beta Alpha Psi, the national scholastic and professional fraternity for financial information professionals, was established at the University in October 1975. The primary objective of the fraternity is to encourage and give recognition to scholastic and professional excellence in the business information field.

This includes promoting the study and practice of accounting, finance and information systems; providing opportunities for self-development and association among members and practicing professionals, and encouraging a sense of ethical, social, and public responsibility. Beta Alpha Psi was founded in 1919. There are presently over 230 chapters of this honor fraternity with over 200,000 members initiated since the fraternity's formation including many prominent accountants in public practice, industry, and government. To be eligible for induction, students must have attained a cumulative grade average and a grade average in their upper-level courses in their major of at least 3.0, in addition to other requirements. Professor Catherine Lowry acts as Faculty Advisor to the fraternity.

Typical chapter activities of the fraternity are frequent professional meetings; sponsoring presentations by representatives from the Accounting profession, private industry, government, and not-for-profit organizations; volunteer tutoring for School of Management students; community service activities; and field trips. A bulletin board for BAP is maintained on the first floor of the Isenberg School.



ALPFA: The Association of Latino Professionals for America

ialpha@gmail.com

The Association of Latino Professionals for America (ALPFA) is a student run organization that works towards empowering and developing our members as leaders of character in every sector of the global market. Our mission is to provide students with internship opportunities as early as freshmen year, to seek advice from professional alumni who have become successful in their field, and to establish a network of peers that students can rely on for support. Membership is open to anyone who shares our values, mission, and principals.

Frequently Asked Questions

I want to take an accounting course, but the computer says it's either oversubscribed or I'm ineligible. How can I get into the class?

Oversubscribed Message: Each section of a course has a set capacity. If enrollment reaches capacity, no additional students can register on-line. If you can't add a course on your first few attempts, keep trying. Students frequently change their schedules, so a course that is oversubscribed when you try may not be later. If the course remains oversubscribed, visit the [Accounting](#) section of the Isenberg website to find the waitlist for all of the courses.

Ineligible Message: Departments may put eligibility restrictions on courses to control enrollments. For example, courses may be restricted to students with senior status, or require specific prerequisites. To get into a class for which you are ineligible, you obtain an override form and request permission from the instructor. Instructors may ask for additional information to prioritize a waitlist. Instructor permission does not guarantee enrollment into the course.

How do I join the waitlist for an Accounting class?

Visit the Accounting Major Resources page (<https://www.isenberg.umass.edu/programs/undergraduate/on-campus/majors/accounting/resources>) and scroll to the bottom for the Accounting Course Waitlist section and fill out the waitlist form. Note that the enrollment and waitlist for Accounting 221 and Accounting 222 are handled by the Undergraduate Programs Office (Room N230).

I filled out a credit override form, and my professor signed it. Why haven't I been added to the course?

The average student has a 19-credit limit on his/her course registration. If a student is already registered for 16 credits, then an override for an additional 3-credit course can be processed easily. However, if a student is already at 17 credits, then the override will not go through until the student either files for a credit overload with his/her Academic Dean (Room N230) or drops a course.

Another reason may be that the class is at room capacity and the fire code will not allow more students. Students should also be aware that a hold may be put on their schedule by their academic advisor or by the Registrar's or Bursar's Office. Overrides cannot be processed until these holds are removed.

I need to speak with the Chair of Accounting or my Academic Dean. Where do I go?

Professor Bradley Bennett (Department Chair) of the Department of Accounting or Joanne Hogan (Office Manager) can assist with any questions regarding the Accounting curriculum, prior approvals, graduation requirements, etc. Professor Janet Fink is the Associate Dean for Undergraduate Matters (Room N230, Telephone 545-5610). Common questions to her office concern Isenberg requirements, credit overloads, and course changes after Add/Drop deadline, etc. If you are uncertain about whom to contact, ask the office manager in the Department of Accounting to refer you to the appropriate person.

Frequently Asked Questions

I think I have an exam tonight. When and where is it?

Department offices are not usually notified of exam dates, times, and rooms. Many faculty post this information on their web site, syllabus, or office doors, but if this has not been done, you must either locate your instructor or another student in the class.

Are there any scholarships for Accounting majors and where can I get an application?

When the Accounting Department receives information about scholarships, faculty are asked to announce them in class and direct students to the Department Office where for further information. The majority of the scholarships are received by the Department at the end of the Fall semester or beginning of the Spring semester. The Department has a number of recurring scholarships for which all majors are eligible. See the list of Department Awards & Scholarships sheet in this handbook. Students apply on-line for these scholarships. You will receive email notification from the Undergraduate Office when the on-line application is available or check the Isenberg website at www.isenberg.umass.edu.

I am going on exchange. Is there anything I need to do to take courses at another school in the U.S.? In another country?

Discuss your plans with your advisor as early as possible, and at least a semester or two in advance. S/he can help you decide which courses you should take while on exchange.

Always check with the Department Chair (Bradley Bennett) if you wish to take an Accounting course or with the Undergraduate Dean (Room N230) if you intend to take an Isenberg requirement at another school. To assure proper transfer of credits from your exchange program, you must complete a Prior Approval form (available at the Registrar's Office, 213 Whitmore) prior to your exchange visit. If you plan to take part in the Study Abroad Program, it is important to check with the International Programs Office, 70 Butterfield Terrace.

I would like to take a course during the summer at a school near my home. What is the procedure to get credit?

When you have identified courses of interest, get as much information as you can about the courses (e.g., course description, syllabi, text used, etc.) from the relevant school. This will allow the Associate Department Chair to determine if it is equivalent to a course taught here. Obtain a Prior Approval form at the Registrar's Office (213 Whitmore), bring it and any additional information to Professor Mitchell for his approval. Submit the signed approval form to the Registrar's Office.

WARNING: If the Prior Approval form hasn't been filed, the credits will not be transferred to UMass, and the course will not appear on your transcript.

Frequently Asked Questions

Which courses can I take at another school, either through an exchange program, or during the summer?

While there are no specific rules in this regard, general education requirements and non-Isenberg electives are approved most readily. Acquiring approval is more difficult for Isenberg required courses, and particularly for upper-level accounting courses.

What kinds of internships are available to accounting majors? Should I try to get one?

There are numerous internships available to our students, either through our Semester in the Profession Program (SIP), or our program for summer internships. In addition to providing students with great work experience, virtually all internships in public accounting are well paid, and most result in an opportunity to obtain a career position. Numerous internships outside of public accounting are also available. For more information, see Kim Figueroa in the Chase Career Center, Room N221.

If I have an internship with an accounting firm or an accounting department within a company, can I get academic credit for it? Can I get credit for my on-campus, or part-time job?

Academic credit for internships or co-ops must be approved in advance. To be considered for credit, the experience must have a clear link to your academic program. To receive credit, the Department requires that an academic component be included in the experience (e.g., major term paper, internship seminar, etc.). A student must have a faculty sponsor for the internship or co-op. To obtain more information on the Departmental internship policy see the Field Experience sheet included with this packet.

How do I go about getting an internship or co-op? What do I have to do to get academic credit for it? Is there a Departmental Advisor for internships/co-ops?

The Isenberg School of Management has a Director of Internships & Co-Ops, Kim Figueroa. Her office is located in the Chase Career Center, Room N207, telephone 577-0418. She can provide you with information about internship and co-op opportunities. Any internships or co-ops for which you desire to obtain credit must be discussed in advance with the Department Chair.

What is an Independent Study and how do I sign up for one? How many credits can I get for it, and will it count toward required courses for the Accounting major?

An independent study offers students an opportunity to pursue an independent topic of research under the supervision of a faculty sponsor for credit. Most are one semester and can be 1 to 6 credits but are typically 1 to 3 credits. To enroll you must first identify a faculty sponsor and meet with that sponsor to design a program of study. Then fill out the BDIC Independent Study form found here:

<https://www.umass.edu/bdic/content/independent-study>

The form must include a learning objectives, learning activities, resources, and criteria for evaluation. For assistance contact the BDIC Office at bdic@umass.edu.

Frequently Asked Questions

What is a Practicum, and will it count toward required courses for the Accounting major?

A practicum is a field experience or other non-course activity which qualifies for credit based upon prior approval of the Department. A practicum is a mandatory pass/fail course carrying variable credits. It will not count as part of the required courses for the Accounting major.

I have already completed all of the required courses for the Accounting major. Can I take an additional accounting course pass/fail?

Yes.

Why do I have to take non-business electives in addition to completing the Gen Ed requirements? Which non-business electives should I take?

The purpose of Gen Ed courses and non-business electives is to contribute to making our students “well rounded,” by allowing them to experience some of the many interesting disciplines across the campus. While you may choose certain electives because you think they will help you in your career (e.g., public speaking, interpersonal skills, computer science), you should take some non- business electives simply because you are curious about them and you want to learn more. Further, if a particular non-business field of study interests you, you might consider a minor in that area.

How many non-business electives do I have to take?

The important point to remember is that all majors in the Isenberg School are required to complete at least 60 non-business credits - General Education and elective courses, combined - in order to graduate. Once you have fulfilled your Gen Ed requirements, any additional courses taken with a Gen Ed designation will count as non-business electives.

I want to take more than 19 credits this semester. What should I do?

Go to the Undergraduate Programs Office’s website and complete a course overload request form for approval of a credit overload.

<https://www.isenberg.umass.edu/programs/undergraduate/on-campus/advising/credit-overload>

Where do I find my major GPA?

Go to your Academic Requirements Report on SPIRE and look under the section for major requirements.

Frequently Asked Questions

I think the grade my instructor gave me is incorrect. What should I do?

Speak to your instructor. There is the possibility of a miscalculation or that something was overlooked. If that is the case, the instructor will process a Change of Grade form. If the instructor feels the grade is correct and you are not satisfied with that decision, you can speak with the Associate Department Chair (Professor Roy) to discuss your circumstances.

What are my career options if I don't want public accounting?

There are many career options other than public accounting. These include working in the accounting or finance area of private companies, working for a federal or state government agency (e.g., IRS examiner, FBI agent), and working as an accountant for a not-for-profit organization. For more information on these different careers, see the information included under the Undergraduate Program in Accounting heading on the Department's Web site: http://www.isenberg.umass.edu/accounting/Undergraduate/Jobs_Careers/

Data sheets for job interviews ask for my cumulative average in accounting. How is it calculated?

The following courses are included in the accounting major GPA:

Accounting 321 or Accounting 421

Accounting 322 or Sch-Mgmt 522

Accounting 311 or 312

Accounting 441

Management 361 or 362 or Accounting 483

Two upper-level Accounting electives: 311*, 312*, 331, 361, 370, 371, 423, Sch-Mgmt 514, 575, 585, 591I (*Can count as an elective if not used to satisfy another requirement). You can locate your major GPA on your academic advisement report on SPIRE under Section V. BBA in Accounting.

How do I know if I'm cleared to graduate?

The Undergraduate Programs Office receives a list of students to clear for graduation approximately one month prior to the actual graduation date. The May graduation list is usually received around the end of April. It is at that time that each student's record is carefully evaluated for Isenberg and Department requirements. If there is a question on a requirement, an email is sent from that Office to the student indicating the deficiency in question and asking the student to come in to discuss it. To ensure that your requirements are met, you might try any or all of the following options:

1. At the start of your senior year, you should make an appointment with your advisor to plan your last two semesters. Unfortunately, some students wait until add/drop period is over or come in a week or two prior to graduation to find out if they are cleared and are quite upset when they find out that they are missing a requirement.
2. Refer to your Academic Requirements Report. It gives you a good indication of where you stand in terms of University, School, and Department requirements. If you are unsure of something, ask a faculty member or an administrator.
3. Check with Diploma & Graduation Services in the Registrar's Office, Room 209 Whitmore. Their primary function is to work with students and departments to clear all seniors for graduation.

Frequently Asked Questions

How do I change my graduation date?

Any student can change your graduation information through SPIRE, under Graduation > Graduation Data and clicking on “Change expected graduation term”. You can also change your diploma name and diploma address here.

I received a letter stating that I cannot graduate because I have not fulfilled my department requirements. Why didn’t anyone notify me sooner?

At any time, you can access your Academic Requirements Report on SPIRE to check your degree requirement progress. At the time a student chooses a major, an advisor is assigned. Each semester, students are encouraged to meet with the Academic advisor prior to registering for their next semester courses. Faculty members post counseling sheets on their office doors for students to sign up for an appointment. The Accounting Department does not have the resources to notify students far in advance to prevent potential problems. Students must assume primary responsibility in their graduation process. Students are welcome and encouraged to see their advisor any time they have the need.

There is an error on my Academic Requirements Report. Where do I go to get it corrected?

If you have questions regarding the School of Management requirements, go to the Undergraduate Program Office (Room N230). Questions regarding Accounting Department requirements should be referred to the Accounting Department Office.

I only need one course to graduate. Do I have to come back to the University for an additional semester or is there some way I can take the course near my home?

Select a course at a college in your area and get a detailed description (especially important if you are trying to take an Accounting course). Submit this information to the Department Chair. If the course is approved, obtain a Completion of Senior Year in Absentia form at the Registrar’s Office, 209 Whitmore. Complete this form, and have it signed by the Department Chair and Academic Dean. It serves as an agreement between the student and the University to grant the degree when the course has been completed and the credits transferred.

If I’m not in Beta Alpha Psi, can I still go to their presentations? Do I have to wear a suit to the presentations?

Any student may attend a BAP event. Some events require professional attire, but others do not. For more information see the BAP website at <https://sites.google.com/site/umassbetaalphapsi/home> or email them at bapumass@gmail.com.

Frequently Asked Questions

What is the Annual Accounting Banquet all about, and why should I go if I'm not getting an award?

The Annual Accounting Banquet is an annual event sponsored by the Accounting Department at an elegant facility for all its students and faculty to enjoy an evening in a relaxed atmosphere. School administrators attend, as well as a number of alumni and representatives from accounting firms, private industry, and accounting organizations. Many recruiters attend to meet with their new hires and talk to students who will be in the job market in the near future. A number of students have arranged job interviews and obtained internships during the social hour. Students are encouraged to bring along family members to meet their friends and faculty. The highlights of the evening are the buffet and dessert table as well as entertainment by the faculty. When you receive your invitation in the spring, we hope that you will join your friends and faculty for a fun evening.

Does the Accounting Department offer or recommend a CPA review course? How do I find out where and when they are held?

The Department does not offer a CPA review course. There are many excellent courses available to students. The Massachusetts Society of CPAs website contains this list of CPA Review Exam Courses:

- Becker CPA Review, <http://www.becker.com>, 1-800-868-3900
- Exam Matrix CPA Review, <http://www.exammatrix.com>, 1-800-272-7277
- Kaplan CPA Review, <http://www.schweser.com>, 1-800-272-2329
- Roger CPA Review, <http://www.rogercpareview.com>, 1-877-764-4272

How do I go about sitting for the CPA exam? Where can I get an application and what are the deadlines?

Beginning April 5, 2004, the Uniform CPA Examination will be delivered in a computerized format at over 300 Prometric test centers across the United States. The exam will be offered up to six days a week, during two out of every three months throughout the year. To take the CPA Examination, a candidate must apply to the board of accountancy from which he or she is seeking a CPA certificate. Application forms and information may be obtained from the respective state board of accountancy. Visit www.nasba.org and select CPA exam and Massachusetts as the jurisdiction or contact information for the Commonwealth of Massachusetts is:

Massachusetts Board of Public Accountancy
239 Causeway Street
Suite 500
Boston, MA 02114

Phone: 617-727-1806
Fax: 617-727-0139

<http://www.state.ma.us/reg/boards/pa>

Frequently Asked Questions

The Massachusetts Society of CPAs provides an excellent web site that includes information on careers in accounting and the specific requirements for taking the CPA exam in Massachusetts. Contact information for the Society is:

Massachusetts Society of Certified Public Accountants, Inc.
105 Chauncy Street 10th floor Boston, MA 02111

Toll free: 1-800-392-6145

Phone: 617-556-4000

Fax 617-556-4126

<http://www.ms CPAonline.org>

I've heard that there is now a 150-hour requirement for CPA certification. What is the 150-hour requirement? Does it mean that I will have to complete 150 semester hours to graduate as an accounting major?

It's an education requirement to qualify for CPA certification. In Massachusetts, after July 1, 2002, you will be required to have completed 150 semester hours at the college level to be certified as a CPA in the state of Massachusetts. The 150-hour requirement has nothing to do with the requirements for a bachelor's degree. The BBA degree with a major in accounting will continue to require 120 semester hours. What if I intend to sit for the CPA exam in another state, or to accept a career position at an office located in another state?

Certification requirements vary from state to state. You are subject to the regulations of the state in which you become certified and practice. You should become aware of the requirements of that state. Regulatory authority lies with State Boards of Accountancy.

You can access the web sites of all of the State Boards through the Department's Website (http://www.isenberg.umass.edu/accounting/CPA_Examination/). If you have any questions, speak with your advisor.

How can I complete the Massachusetts 150-Hour requirement while at UMass?

The Department offers a Master of Science in Accounting Program for qualified students, designed to accommodate the needs of individuals first entering the accounting profession. Courses are offered in-residence during a summer session (15 credits) and online during the fall and spring semesters. Thirty credits are required to earn the degree. Students much complete the four three- credit courses offered during the summer. The remaining credits needed for the degree can be selected from among the other courses and modules. Students preferring a fast-track can complete the degree in as few as seven months.

Do I have to complete a master's degree in order to meet the 150-hour requirement?

No. While there are certain advantages to meeting the 150-hour requirement by completing a master's of accountancy degree, an advanced degree is not required. There are several ways to complete the requirement. Please see the Massachusetts CPA Requirements Sheet included in this packet.

INDEPENDENT STUDIES

General Guidelines

The Department offers students the opportunity to enroll for independent study credits. An independent study is designed to allow students to examine issues with greater breadth and depth than is feasible, normally, in regular course work. By its nature, the independent study is arranged and contracted between the individual student(s) and faculty. To earn academic credit, the student must demonstrate the academic content of the Independent Study and its logical relationship to his or her course of study.

Student Responsibilities

The student is fully responsible for defining the nature and scope of the independent study and for obtaining faculty supervision. The student must:

1. Arrange for faculty supervision. The identity of the faculty supervisor, and the nature of the independent study, should be clear from the start. It is advisable to discuss the prospects for completing an independent study with a particular faculty member prior to completing a full proposal. Most students choose to further examine issues or problems first introduced in a particular class, with a particular professor. However, on rare occasions, a student identifies a topic and arranges for supervision by a faculty member that they have not had in class. Please note that the demands of supervising independent studies require each professor to limit the number of independent studies supervised. In this way, students obtaining sponsorship can be assured that faculty will spend the requisite time on the project.
2. Prepare a proposal (1-2 pages, typewritten) specifying:
 - a. the nature and scope of the independent study,
 - b. the academic value of the independent study (i.e., how it involves academic learning and its logical relationship to the student's course of study), and
 - c. the method of evaluation for the student's performance on the independent study. (NOTE: The method of evaluation must meet the satisfaction of the faculty supervisor. A range of alternatives is available, including, but not limited to, data collection and analysis, and a library research report.)

Incomplete, or otherwise unsatisfactory proposals, will be returned to the student for further work.

3. Complete and sign an Independent Study Contract specifying the nature and scope of the independent study and the basis for evaluation. The Independent Study Contract must be signed by the faculty supervisor and approved by the Department Chair and Academic Dean. Independent Study Contract forms are available from your faculty advisor, or the Department office.
4. Register for the Course, ACCOUNTG 396, by submitting the approved Independent Study Contract to the Department office. On-line enrollment cannot be used.
5. Complete the requirements specified in the Independent Study Contract.

INDEPENDENT STUDIES

Independent Study Stipulations

- Approval of the faculty supervisor, the Department Chair and Academic Dean should be obtained prior to undertaking the independent study.
- Generally, an independent study cannot be completed in lieu of an existing course.
- Independent study credits cannot be used toward fulfilling the requirements of your Accounting major.

Other Relevant Information

Occasionally, Accounting majors choose to complete an independent study based in a discipline other than accounting (e.g., finance, marketing, management, economics, computer science, psychology, etc.). In such an instance, the student: (1) is bound by the General Guidelines, Student Responsibilities and Independent Study Stipulations outlined above, (2) must obtain a faculty supervisor from the appropriate academic department, and (3) must register for the independent study credit through the department of the faculty supervisor.

STUDIES ABROAD, DOMESTIC EXCHANGES AND COURSES TAKEN AT OTHER UNIVERSITIES

General Guidelines

The University of Massachusetts has entered into agreements with universities, nationally and internationally, to facilitate student exchange. These programs often present exciting opportunities that serve to enhance the students' academic life and program. The faculty of the Department of Accounting strongly supports and encourages students to study abroad, and/ or to take advantage of domestic exchange programs and will work with students to help assure that such arrangements are compatible with their program of study.

Students must understand, however, that participation in an international or national exchange program, or the choice to take courses at other universities (outside the framework of an exchange program), may present problems in meeting graduation requirements on a timely basis. Such arrangements require careful planning, and place added responsibility on participants to make certain that they will be able to complete their degree requirements on a timely basis. Students should plan early to ensure that courses critical to their major will not be missed while away. Be aware that without careful planning, participating in national and international exchange programs can result in extending the time required to complete a degree.

Student Responsibilities

The student is fully responsible for arranging studies outside of the University. Information concerning international and national exchange programs is available at the William S. Clark International Center (Hills South, fourth floor) and the National Student Exchange Program office (613 Goodell), respectively. General information concerning exchange programs is available at the Undergraduate Counseling Office (Isenberg, Room N230). Upon selecting a program, the student should gather information on courses available and develop a proposed plan of study.

The student should then:

1. Present the proposed plan of study to his or her faculty advisor for discussion.
2. Complete a Prior Approval Form (available at the Undergraduate Counseling Office or at either exchange program office), specifying the courses for which approval is sought.
3. Present the completed Prior Approval Form to the Department Chair and the Undergraduate Counseling Office for approval.
4. Go! Have a great time! (Don't forget, complete your course work!)

Criteria for Approving Programs of Study Outside the University

The Department of Accounting very strongly discourages its majors from completing at other universities or campuses, the upper-level courses that will be used to fulfill the 24 credit-hours of Accounting courses required for the Accounting major. The Department Faculty believes strongly that, in order to achieve Accounting major status at the University of Massachusetts, these courses should be completed on our campus. Accordingly, the following hierarchy is followed, generally, in approving courses to be taken at other universities, or on other campuses:

- Most Easily Approved: General Education Requirements and General Electives.
- More Difficult to Get Approved: School of Management Requirements.
- Most Difficult to Get Approved: Upper-level courses that will be used to fulfill the 24 credit-hours of Accounting courses required for the Accounting major.

Final approval of courses taken at universities, or campuses, other than the University of Massachusetts-Amherst, rests with the Associate Department Chair.

FIELD EXPERIENCES

General Guidelines

A field experience is an experience in a practice environment, with faculty involvement, and which has academic content. A field experience is characterized either as a co-op (i.e., field experience with compensation) or an internship (i.e., without compensation). Students may earn academic credit for either, based on the academic content of the field experience. To earn academic credit, the student must demonstrate that the field experience involves academic learning and has a logical relationship to the student's course of study. (NOTE: Employment does not, in and of itself, constitute a learning experience sufficient to earn academic credit.)

Field Experience Stipulations

- Field experience credits help satisfy the University's 120 credit-hour requirement for graduation, however, these credits cannot be used toward fulfilling the 24 credit-hours of Accounting courses required for the Accounting major.
- Academic credit awarded by the Department of Accounting (i.e., ACCOUNTG 398) for a given field experience is limited to three credits.
- Academic credit awarded by the Department of Accounting (i.e., ACCOUNTG 398) must be graded strictly on a Pass (P) or Fail (F) basis (i.e., no letter grade, other than (P) or (F) will be recorded).
- Approval of the faculty sponsor should be obtained prior to undertaking the field experience.

Field Experience Stipulations

- Field experience credits help satisfy the University's 120 credit-hour requirement for graduation, however, these credits cannot be used toward fulfilling the 24 credit-hours of Accounting courses required for the Accounting major.
- Academic credit awarded by the Department of Accounting (i.e., ACCOUNTG 398) for a given field experience is limited to three credits.
- Academic credit awarded by the Department of Accounting (i.e., ACCOUNTG 398) must be graded strictly on a Pass (P) or Fail (F) basis (i.e., no letter grade, other than (P) or (F) will be recorded).
- Approval of the faculty sponsor should be obtained prior to undertaking the field experience.

Student Responsibilities

The student is fully responsible for identifying and completing arrangements for their field experience opportunity. Assistance with finding a Field Experience may be obtained through the Chase Career Center, RM N207. After arranging for a field experience opportunity, the student must:

- Meet with the Field Experience Coordinator (ROOM N207) to obtain an ACADEMIC CONTRACT. Complete and sign your portion of the contract.
- Prepare a proposal (1-2 pages, typewritten) detailing:
 - the nature and scope of the field experience,
 - the academic value of the field experience (i.e., how it involves academic learning and its logical relationship to the student's course of study), and
 - the method of evaluation for the student's performance on the academic component of the field experience. (NOTE: The method of evaluation must meet the satisfaction of the faculty sponsor. A range of alternatives is available, including data collection and analysis, or a library research report. Diaries, logs, or simple descriptive reports of the field experience [e.g., What I did this summer/semester.] are not sufficient bases for evaluation.)

Incomplete, or otherwise unsatisfactory proposals, will be returned to the student for further work.

- With a proposal in hand, obtain a Department of Accounting faculty sponsor to supervise and evaluate the academic component of the field experience. Please note that the demands of supervising field experiences require each professor to limit the number of field experiences sponsored. In this way, students obtaining sponsorship can be assured of a thorough evaluation of their work. Discuss contact, evaluation methods, and credits assigned. Have faculty sign contact.
- Return form to the Field Experience Coordinator (ROOM N207) for final signature.
- Register for the course, ACCOUNTG 398, by submitting the approved Field Experience Contract to the Department office. On-line enrollment cannot be used.
- Departmental internship credits are administered through the department during the fall/spring semesters during the add/drop period.
- Departmental internship credits are administered through Continuing Education for the summer and winter session periods and are subjected to fees and pay increases accordingly.
- Complete the field experience and the requirements specified in the Field Experience Contract

Other Relevant Information

Occasionally, Accounting majors choose to complete a field experience based in a discipline other than accounting (e.g., finance, marketing, management, economics, computer science, psychology, etc.). In such an instance, the student: (1) is bound by the General Guidelines, Student Responsibilities and Field Experience Stipulations outlined above, (2) must obtain a faculty sponsor from the appropriate academic department, and (3) must register for the field experience credit through the department of the faculty sponsor.

Study Abroad: Pro-Tips for Accounting Majors

Did you know that Accounting majors CAN study abroad? Although your Accounting courses must be taken domestically, there are many other course options to choose from while abroad! For the most flexibility, you can consider a summer, winter, or a semester-long program. (Several semester-long programs could even cost the same or LESS than a semester at UMass)! Let's look at how you can stay on track while studying abroad as an Accounting major.

Timing: For semester-long programs, it is best to go abroad during sophomore year in order to:

- maintain in consistent communication with recruiting firms during junior and senior year
- avoid interruptions to the ACCT 321/322/423 upper-level course sequence
- have the option to pursue SIP: Semester in the Profession (spring of junior year)

Course Options: We encourage you to save certain requirements for your abroad experience:

- Breadth (non-business electives)-- these provide A LOT of flexibility!
- Isenberg core (ex: OIM 210, OIM 301, MGMT 301, MKTG 301, etc.)
- Coursework towards a Second Major or Minor
- Free electives (towards the 120 credits needed to graduate); Accounting majors pursuing the 150 credits
- as an undergraduate will need 30 additional credits (free electives).
- Gen eds (4-credit Gen Eds are available in select locations; this takes careful advanced planning)!

Location: Below is a curated list of programs offering multiple 301s to choose from. These universities include Isenberg core, breadth/free electives, and in some cases, 4-credit Gen Eds (Greece and Italy). Note: Not every course is offered every term, so you'll want to plan your experience with the UMass International Programs Office and your Isenberg Academic Advisor.

CYPRUS: University of Nicosia
MGMT 301, FIN 301, MKTG 301, OIM 301, Breadth

CZECH REPUBLIC: University of New York in Prague (UNYP)
OIM 210, MGMT 301, MKTG 301, Breadth

ENGLAND: University of Manchester
MGMT 301, MKTG 301, OIM 301, Breadth

ACCOUNTING

GREECE: The American College of Thessaloniki (ACT)

FIN 301, MKTG 301, MGMT 301, OIM 301, Breadth, Two 4-credit BS Gen Eds to choose from.

ITALY:

API Florence- Lorenzo de Medici

FIN 301, MKTG 301, MGMT 301, OIM 301, Breadth, *Multiple 4-credit Gen Eds to choose from.

ITALY:

CIS Sorrento: Sant'Anna Institute

MKTG 301, Breadth, Multiple 4-credit Gen Eds to choose from.

CIS Rome: American University in Rome

MGMT 301, MKTG 301, Breadth

JAPAN: API Tokyo

OIM 210, MGMT 301, MKTG 301, Breadth

SPAIN: CEA CAPA Barcelona: Liberal Arts & Social Sciences

OIM 301, MKTG 301, Breadth

A Note about Breadth/ Free Electives:

As an Accounting Major, breadth and/or free electives give you a LOT of flexibility! You can find these courses in hundreds of locations around the world. Consider what you would like to learn during your term abroad. Are you focusing on breadth or earning credits towards graduation? Many students want to learn about the culture and history of their host country or take courses in a different academic area they haven't been able to explore during their time at UMass.

NEXT STEPS:

Want to learn more about study abroad? Here are a few ways to get the process started:

- Visit [Isenberg's Study Abroad Resources and Events](#) page
- Attend one of our Isenberg Study Abroad Basics workshops (dates listed [here](#))
- Check out a list of sample [business courses abroad](#), already pre-approved for Isenberg students
- Review UMass IPO's [Steps to Study Abroad](#)
- Search [IPO's database](#) for one of many UMass approved programs around the world!
- Consider talking with a Chase Career Coach prior to studying abroad, to discuss timing of applications and internships with accounting firms.