



Broad Graduate School  
of Management  
Broad College of Business  
**MICHIGAN STATE UNIVERSITY**

# **Master of Science in Accounting Student Handbook**

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# Welcome to the Master of Science in Accounting (MSA) Program at Michigan State University

Welcome to the Master of Science in Accounting Program at Michigan State University's Eli Broad Graduate School of Management. The program is offered by the Broad College of Business. The student handbook has been prepared to familiarize you with your educational commitment and responsibilities as a student in the MSA Program. Please use it as a reference in relating to the program and University policies and procedures. Best wishes to you! Please contact us anytime with your questions and concerns.

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## About Michigan State University

Michigan State University was founded in 1855 as Michigan Agricultural College. The University was the first land grant college in the United States and, as such, was the first institution of higher education to combine technical and liberal arts education and make that curriculum available to all citizens.

Today, MSU is Michigan's largest university with nineteen colleges and 49,300 students. The university offers 200 programs of instruction with approximately 5,100 faculty and academic staff. It is the third largest single campus in the nation.

The East Lansing campus is a contiguous parcel of land encompassing 5,200 acres. Early campus architects planted a wide range of trees, shrubs, and a profusion of flowers to create an outdoor classroom, a living laboratory, for this arena of natural science. It is recognized as one of the most attractive campuses in the nation.

Although large, the University maintains a personal style of teaching and a positive living experience. MSU offers many specialized programs to fit the needs of students and community. In addition, the University offers special programs to meet regional needs.

Michigan State University is committed to the principles of equal opportunity, non-discrimination, and affirmative action. University programs, activities, and facilities are available to all without regard to race, color, sex, religion, creed, national origin, political persuasion, sexual preference, marital status, handicap, or age. The University is an affirmative action, equal-opportunity employer.

# Guiding Principles of Michigan State University

## **Generate New Knowledge and Scholarship Across the Mission**

MSU is a national and international resource for new knowledge. It provides innovative applications of knowledge to address a spectrum of significant societal issues. Faculty members in a research-intensive university are expected to engage in individual or collaborative scholarship of distinction. MSU invests in the future by encouraging basic and applied research that stretches the boundaries of knowledge and methodology. The University recognizes the integral connection between well-supported graduate programs and strength in critical research areas. MSU takes special pride in the value that is added when faculty, actively engaged in research, bring their exceptional expertise to the learning environment.

## **Promote Problem Solving to Address Society's Needs**

MSU is dedicated to outreach and public service. University scholars translate knowledge into understandable terms and help develop strategies that empower people to use knowledge to solve problems. MSU has an interdisciplinary, problem-solving tradition. The rapidity with which complex problems arise mandates that the university display flexibility and creativity in areas where it can have an impact. To be serving Michigan in a global economy requires MSU to assume a national and international role. Faculty, staff, and students at MSU are encouraged to view their work as part of the university's efforts to illuminate problems related to quality of life and economic competitiveness.

## **Advance Diversity with Community**

Diversity in the faculty, students, and staff is a major source of MSU's intellectual vitality and innovative spirit. MSU strives to be a community where people of different cultures, intellectual positions, and lifestyles can reach their full potential. Such an environment develops respect for differences while fostering caring relationships, cross-cultural understanding, and common educational commitments. MSU encourages people to become fully engaged in the challenging issues of diversity within community. MSU seeks to be a university where a broad spectrum of informed perspectives gives rise to spirited mind-opening discussions that prepare us for life in an increasingly diverse world.

## **Make People Matter**

Everyone associated with MSU benefits from a people-centered, welcoming community. The university prides itself on finding ways to address needs and delivering on its promises. In a climate of limited resources for higher education and the need for a dynamic environment, adjustments will have to be made by all at MSU. We must continue to be especially innovative and agile, as well as courteous and efficient. We will strive for continuous quality improvement while reducing bureaucracy. All levels of the institution will contribute to a climate of cooperation that is responsive to the public to all who work and study at the university.

# About The Eli Broad College of Business

The academic programs of The Eli Broad College of Business and The Eli Broad Graduate School of Management are fully accredited by the AACSB International, the Association to Advance Collegiate Schools of Business. The Broad School is one of 716 business schools that meet the full standards of the AACSB International. The Broad College of Business and the Broad Graduate School of Management share a common administration and have a combined enrollment of more than 6,500 students.

## The Undergraduate Program

The undergraduate business program began in 1946. It is now one of the largest full-time program in the United States and is ranked in the top 10% of major accredited undergraduate programs. Students select a major in one of seven academic departments: (1) Accounting and Information Systems, (2) Finance, (3) Marketing, (4) Supply Chain Management, (5) Management, and (6) Hospitality Business. The College is the birthplace of the concept of physical distribution management and this concept is currently embodied in the supply chain management major.

## The Graduate School of Management

Graduate studies in business were first offered at MSU in the 1944-45 academic years. The following graduate degree programs are offered:

### MBA/Master's:

- Master of Business Administration
- Master of Science in Accounting
- Master of Science in Business Data Science & Analytics
- Master of Finance
- Master of Financial Planning & Wealth Management
- Master of Health Care Management
- Master of Marketing Research
- Master of Supply Chain Management
- Master of Management Strategy and Leadership

### Ph.D:

- Ph.D. in Accounting
- Ph.D. in Finance
- Ph.D. in Information Technology Management
- Ph.D. in Logistics
- Ph.D. in Management
- Ph.D. in Marketing
- Ph.D. in Operation and Sourcing Management

All graduate programs emphasize interaction between concepts and techniques, theory and practice, classroom, and industry. The curriculum emphasizes business practice and the concepts and analytical tools of business management.

## Master of Science in Accounting

The goal of the Eli Broad College of Business is to create leading-edge usable knowledge for the global, multicultural marketplace. Each program emphasizes the development of teamwork, a global mindset, an integrative multidisciplinary business approach, and leadership skills.

The Master of Science degree in Accounting is a STEM designated program designed for persons interested in advancing their knowledge of accounting and quantitative and data analysis skills. It provides an opportunity to develop in-depth knowledge in at least one concentration area of accounting along with skills in data analysis, statistics, modeling and forecasting, and the design and testing of computer systems and applications. Students will also complete courses in several related fields such as communication, finance, management, marketing, or supply chain management. Each student's program of study is developed according to chosen professional objectives, complementary to prior academic work.

This degree is relevant for persons interested in pursuing careers in the public accounting profession that typically require the Certified Public Accountant certification, or in similar positions in corporate accounting, advisory and consulting services, and government. It provides students with the skills a professional accountant is expected to possess such as quantitative and data analysis skills applied in an accounting setting, critical thinking and strategic problem-solving abilities, oral and written communication skills, and well-developed interpersonal skills including the ability to work effectively with groups and to provide leadership.

There is increasing evidence that an undergraduate college degree may be insufficient to provide the breadth and depth of accounting knowledge and the skill development necessary for professional success. All states require at least 150 semester hours of college credits to obtain a Certified Public Accountant certification.

## Program Components - The Academic Experience

The 30-credit program may be completed in one academic year unless prerequisite business and accounting courses are required based upon deficiencies in the undergraduate degree program of the applicant. Professional experience is not required for admission to the program.

Undergraduate accounting majors at Michigan State University may, if eligible, coordinate their study plans to start their Master of Science in Accounting degree in their junior or senior year as part of the MS in Accounting Linked program as they are finishing their Bachelor of Arts degree.

Flexibility is the key characteristic of the M.S. in Accounting Program. That is, subject to certain broad guidelines, each student's program of study is developed to further their chosen professional objectives and to build on, or complete, the student's prior academic background. A student selects one of three accounting specialty "options" consisting of four or more required courses:

- Public and Corporate Accounting (PCA)
- Taxation (TAX)
- Information System (IS)

## Degree Requirements

### Requirements for the Master of Science Degree in Accounting

A minimum of 30 credits, with a minimum cumulative grade-point average of 3.0, is required for the degree under Plan B (without thesis). At least 24 credits must be at the 800-level. The student's program of study must be approved by the Program Director of the Master of Science in Accounting.

|    |   |  |   |
|----|---|--|---|
| 1. | Complete both of the following course (6 credits):  |  |   |
|    | ACC 827   | Accounting Analytics                             | 3 |
|    | COM 875   | Communication Leadership Skills in Organizations | 3 |
| 2. | Complete one of the following concentrations. Alternative courses can be substituted with the approval of the Program Director. |  |   |
|    | <b>Information Systems</b>  |  |   |
|    | Four of the following courses:  |  |   |
|    | ACC 822   | Information Systems Project Management           | 3 |
|    | ACC 823   | Advanced Enterprise Database Systems             | 3 |
|    | ACC 824   | Governance and Control of Enterprise Systems     | 3 |
|    | ACC 825   | Object Oriented Business Information Systems     | 3 |
|    | ACC 826   | Enterprise Information Systems                   | 3 |
|    | Students who did not complete their undergraduate degree in accounting from Michigan State University also need to complete:    |  |   |

|     |     |                             |   |
|-----|-----|-----------------------------|---|
| ACC | 821 | Enterprise Database Systems | 3 |
|-----|-----|-----------------------------|---|

**Public and Corporate Accounting**

The following course:

|    |     |                    |   |
|----|-----|--------------------|---|
| FI | 801 | Managerial Finance | 3 |
|----|-----|--------------------|---|

Four of the following courses:

|     |     |                              |   |
|-----|-----|------------------------------|---|
| ACC | 807 | Financial Statement Analysis | 3 |
|-----|-----|------------------------------|---|

|     |     |  |   |
|-----|-----|--|---|
| ACC | 808 | Contemporary Financial Reporting Decisions | 3 |
|-----|-----|--|---|

|     |     |                   |   |
|-----|-----|-------------------|---|
| ACC | 814 | Advanced Auditing | 3 |
|-----|-----|-------------------|---|

|     |     |  |   |
|-----|-----|--|---|
| ACC | 833 | Federal Income Taxation of Corporations and Shareholders | 3 |
|-----|-----|--|---|

|     |     |                                      |   |
|-----|-----|--------------------------------------|---|
| ACC | 841 | Strategic Management Control Systems | 3 |
|-----|-----|--------------------------------------|---|

|     |     |                                      |   |
|-----|-----|--------------------------------------|---|
| ACC | 843 | Value Chain Accounting and Analytics | 3 |
|-----|-----|--------------------------------------|---|

|     |     |                                      |   |
|-----|-----|--------------------------------------|---|
| ACC | 850 | Accounting for Multiunit Enterprises | 3 |
|-----|-----|--------------------------------------|---|

**Taxation**

|     |     |              |   |
|-----|-----|--------------|---|
| ACC | 830 | Tax Research | 3 |
|-----|-----|--------------|---|

|     |     |  |   |
|-----|-----|--|---|
| ACC | 833 | Federal Income Taxation of Corporations and Shareholders | 3 |
|-----|-----|--|---|

|     |     |   |   |
|-----|-----|---|---|
| ACC | 836 | U.S. Taxation of Multinational Transactions | 3 |
|-----|-----|---|---|

|     |     |                                      |   |
|-----|-----|--------------------------------------|---|
| ACC | 850 | Accounting for Multiunit Enterprises | 3 |
|-----|-----|--------------------------------------|---|

|    |     |                    |   |
|----|-----|--------------------|---|
| FI | 801 | Managerial Finance | 3 |
|----|-----|--------------------|---|

**3. Electives.**

Students must select at least 9 to 12 credits, of which 9 must be outside the accounting major. For students in the public and corporate accounting, and taxation concentrations, information systems courses are considered outside of the accounting major. For students in the information systems concentration, all other accounting courses are considered outside of the accounting major.

Students are welcome to discuss their academic progress with faculty and the program director at any time. The MSA Program Director will provide specific guidance when requested, or as necessary, for evaluation of student progress, conflict resolution, and guidance and approval on coursework, in conjunction with faculty.

***Bachelor of Arts Degree in Accounting***  
***Master of Science Degree in Accounting***

The department welcomes applications from Michigan State University Accounting undergraduate students at the end of their junior year or first semester of the senior year. Admission to the program requires a minimum undergraduate grade-point average of 3.0 and an approved program of study for the Master of Science degree in Accounting at the time of admission. Admission to the Linked Bachelor's-Master's program allows the application of up to 9 credits toward the master's program for qualifying 400-level and above course work taken at the undergraduate level at Michigan State University or another postsecondary accredited institution of comparable academic quality. The number of approved credits, not to exceed 9, are applied toward the credit requirement of the master's degree. Credits applied to the Linked Bachelor's-Master's program are not eligible to be applied to any

other graduate degree program. Students interested in pursuing the Certified Public Accountant (CPA) license must have 150 credit hours of college/university credit to be eligible for certification. This will be considered and built into the student's study plan.

### Dual Enrollment Policy for Non-Accounting Undergraduates

Dual enrollment provides an opportunity for academically talented undergraduate students to enroll in graduate courses and conduct research towards a graduate degree while completing the last two years of their bachelor's degree(s) programs.

To be considered for dual enrollment, the student must first file an Application for Admission to Graduate Study, as indicated under Application Procedure in this section of the catalog and be admitted into a graduate program. Subsequent to admission to a graduate program, in regular status, the student must complete a Request for Dual Enrollment Status form, available from the Office of the Registrar. A student who is accepted for dual enrollment can be admitted to both the undergraduate and graduate degree program upon reaching junior standing.

Within the first semester of dual enrollment, the student's graduate degree program advisor must be identified, and the appropriate graduate degree guidance committee established. The advisor and committee assist the student in developing a program of study for the graduate degree. Admission to graduate study and the Request for Dual Enrollment Status form must both be approved before work to apply toward a graduate degree program is undertaken. Credits completed prior to admission to graduate study *cannot* be applied toward a graduate degree program.

A student will be classified as an undergraduate until the minimum number of credits required for a first bachelor's degree is completed. When the student is classified as a graduate student, eligibility begins for graduate assistantships, other forms of graduate student financial aid, or those services and prerogatives normally reserved for graduate students.

A student pays undergraduate tuition up to the total number of credits required for a first bachelor's degree(s) in his/her major(s), at which point graduate tuition is applicable and students are eligible for graduate fellowships and assistantships. If approved by the graduate program, a maximum of nine credits, at the 400-level or higher, from the undergraduate degree program can be applied toward the requirements for the graduate degree program for credits completed after admission to graduate study. Some colleges with programs that require more than 30 credits for the master's degree may apply more than 9 credits toward the master's degree but not more than 30% of the total number of credits required for the master's degree. Credits applied to a master's degree are not eligible to be applied to any other degree program.

In semesters when the student is dually enrolled, federal financial aid designated for the first bachelor's degree (Federal Pell Grant and Federal Supplemental Educational Opportunity Grant (SEOG)) will be determined based upon the number of undergraduate credits only. Awards will be manually adjusted as necessary once the student is registered. Students are not eligible for financial aid as a graduate student until the semester after the minimum number of credits required for the first bachelor's degree has been earned.

# Program Policies

## Academic Performance

The MS in Accounting program experience is based on select students who exhibit high standards for academic excellence, job performance, and leadership potential. An MSA student is expected to uphold the Eli Broad Graduate School of Management's policy on academic honesty.

While faculty members are responsible for defining the course requirements regarding individual and team assignments, students are responsible for making sure that they understand faculty expectations and course standards. If there are any questions regarding acceptable individual and study team practices on assignments, the student(s) must endeavor to clarify the situation with the professor(s).

All course requirements are at the discretion of the individual faculty member who teaches the course. Students must maintain a cumulative grade point average of 3.00 to graduate from the program. Any cumulative grade point average less than 3.00 will be considered probationary status. Students on probation may be asked to leave the program. Students are welcome to discuss their academic progress with faculty and the program administration at any time.

## Academic Assessment

Michigan State University uses a numerical system - 4.0, 3.5, 3.0, 2.5, 2.0, etc., to 0.0. Students are expected to (1) maintain a minimum grade point average of 3.0 each semester; (2) maintain a cumulative minimum grade point average of 3.0; and (3) complete all required courses. A 3.0 cumulative grade point average is required for graduation. A minimum of 2.0 grade must be earned in each class. Questions regarding grades should be directed to the course professor.

The MSU Registrar's Office provides final grades at the end each module. Semester grades may be viewed on STU-INFO at [stuinfo.msu.edu](http://stuinfo.msu.edu). If you would like a printed copy of your grades from the MSU Registrar's Office, please contact the MSU HELPLINE at [msuhelp@msu.edu](mailto:msuhelp@msu.edu) or call (517) 353-4678 or (800) 496-4678. In addition to grades earned in current courses, these grade reports include your cumulative grade point average and credits earned to date.

## **Incomplete Grades**

Incomplete grades are given only under extreme circumstances and must be requested from the faculty member. Specific time limits must be established and met. Students who do not complete coursework in a timely manner may be subject to failing grades and/or dismissal from the Program.

## **Course Assignments**

Class assignments vary by instructor. Classes may combine case studies, textbook and course readings, computer programming, simulations, projects and discussions. Students are expected to complete assignments on time, within deadlines, and to manage their time effectively. It is at the discretion of the faculty member whether late assignments will be allowed and whether penalties will be imposed.

## **Attendance**

Attendance at all class sessions is a requirement of the program. Because of the accelerated nature of the program, missing any class time may seriously impact the student's learning experience. Each student is responsible for being prepared and committing to the class schedule. The faculty member is the only one who can grant permission for class absences.

## **Participation**

Participation at all class sessions is in your best interests as a student. Many classes include a grade component related to participation. The accelerated nature of the program intensifies the learning momentum, deliverables and structure of classroom sessions.

## **Advising and Counseling**

You may contact the Program Director at any time for counseling relative to the program. For specific academic discussions, you should contact your instructor.

In addition, MSU operates a counseling center to provide a wide range of services and assistance to students. The center has several offices on the East Lansing campus. The MS in Accounting students are eligible for these services. For more information, go to: <http://www.counseling.msu.edu/> or call (517) 355-8270.

## **Withdrawal**

Withdrawal from the program should be considered only after discussion with the Program Director regarding the circumstances precipitating the requested withdrawal. If the student and the Director decide it is in the best interest of the student to withdraw, then a written statement regarding the reason for the withdrawal should be submitted to the Program Director. Tuition refunds, if applicable, will be at the discretion of the Program Director and in accordance with University tuition reimbursement schedules. If the student wishes to continue the program later, a written request must be submitted and discussed with the Program Director. If the request is granted, documentation that outlines the re-enrollment parameters and timeline will be developed by the MSBA program office.

## **Confidentiality of Student Records**

Under the Federal Family Educational Rights and Privacy Act of 1974, registered students have access to their educational records. The student must give written permission for the university to release academic information, such as grades or honors, to anyone except officers of the university. This restriction includes your sponsoring organization. If you have waived your rights of access to any part of your application, including the nomination and recommendations, that information cannot be released to you.

## **Diplomas and Transcripts**

The diploma and transcript will read: Master in Science in Accounting. The University sends the diploma and transcript to all graduates in good standing within a month of graduation. Transcripts may be ordered via the web at: <http://www.reg.msu.edu/StuForms/TranscriptRequest/Transcript.asp>.

# Academic Integrity

Academic integrity is fundamental to the learning process in the program because personal integrity is an extremely important characteristic in the business world. Students are expected to be knowledgeable of expectations for individual and team integrity and of the Honor Code.

## Individual and Team Integrity

Individual work on course assignments is required to be the product of the individual student. Team products will carry the authorship of the team, with the expectation that each team member will contribute to the team effort, and that the assignment is the product of that specific team. All external sources (ideas, words, and websites) used for assignments must be properly documented. Direct quotes must be noted with quote marks. Standards for documenting sources are available in the Appendix. The misrepresentation of individual and team assignments and/or failure to document external sources will be a violation of the Broad School's Policy on Academic Honesty; see Appendix 2 for this document. A student or team may receive a failing grade for the assignment, the course, or may be dismissed from the program. The University provides specific guidelines on Academic Integrity, which may be found at: <http://www.vps.msu.edu/SpLife/rule32.htm>.

Course requirements are usually based on individual effort, occasionally on team effort. While it is each faculty member's responsibility to provide instructions on team assignments versus individual work, it is ultimately each student's responsibility to know what is expected and to submit the expected outcome, whether individual or team based. Any questions or concerns regarding assignments should be addressed to the faculty prior to submission.

Individual course outcomes are dependent upon each student submitting his or her individual product: a test, a paper, or a presentation. The intent of these assignments is to ascertain each student's personal learning and understanding of course subject matter. Evidence of collaboration on individual assignments will not be tolerated and will be subject to penalty. If an instructor discovers any instance of academic dishonesty, it is his or her responsibility to take appropriate action. The student may receive a failing grade for the assignment, the course, or may be dismissed from the program.

## Student Honor Code

The Broad School MS in Accounting program is committed to developing global leaders by embracing the values of integrity, teamwork, continuous improvement, and community service. As members of the Broad community, we share the responsibility to sustain an environment that always supports these values.

This Honor Code embodies the standards of professional conduct adopted by the Broad School student body. Each MSA candidate is responsible for reading and understanding the Honor Code prior to the first day of classes. All students have the responsibility to adhere to the standards articulated in the Honor Code.

### I. Professional Values and Standards.

#### Integrity

In order to lead others, we as future managers must act with integrity. Our actions must be consistent with our values and reflect our high standards of integrity. We as good managers are expected to behave in a fashion that withstands ethical scrutiny and is consistent with our community standards. As members of the Broad School community, we agree to be held accountable for our actions. As Broad School MSA candidates, our collective and individual actions will exemplify professionalism through the respect and courtesy we direct toward our peers, faculty, staff, prospective employers and members of the external community.

### Continuous Improvement

We are members of the Broad School community – a collection of people, property, and ideas. As members of the community, we have a collective responsibility to advance the program in a positive direction. Every member is expected to contribute to the program’s continuing success, setting a positive example that others will follow.

As future business leaders, we impose demanding goals upon ourselves to enhance our knowledge, further expand our intellect and grow as people. We are guided by a constant desire for ongoing self-improvement and realize that the most valuable benefits are realized while stretching ourselves to achieve more than we thought possible. We understand that during this marathon, taking shortcuts will not enable the personal development that we seek. Everyday, ambition, dedication, and determination will compel us to reach ever higher levels of achievement.

### Community Service

Give back and respect the community. Giving back to the community may be in the form of time, money or information, all of which have equal importance. As future leaders, we must remember to not only give back to the communities in which we ultimately reside, but also to the community from which we came. We must also remember that our actions as individuals may have a tremendous impact on our community as a whole, an impact that is important to consider at all times.

## II. Code Violations.

Conduct that violates one of the Values articulated in the Code, regardless of where the conduct occurs, will be adjudicated under the Eli Broad College of Business and Eli Broad Graduate School of Management Grievance Procedure established in accordance with the provisions of the Academic Freedom Report (AFR) and the Graduate Students Rights and Responsibilities (GSRR) document for students at Michigan State University.

Conduct violates the Honor Code when it is contrary to one of the specified Values and impairs, interferes with, or obstructs the mission, processes, or functions of the Broad program. Such conduct includes, but is not limited to:

**Academic Dishonesty:** Academic dishonesty violates the values of integrity, teamwork and continuous improvement. Academic dishonesty may include, but is not limited to, using another student’s work on an individual assignment or exam, posting or obtaining examination questions and/or answers on the Internet, providing information prohibited by the instructor to another student on an individual assignment or exam, and plagiarism.

Plagiarism includes appropriating another person’s ideas or work without giving them credit or using information from the Internet, books or magazines without citing the source. If a student is unsure of what may constitute cheating in a specific case, he/she should consult the syllabus and/or professor of the class.

**Non-Academic Dishonesty:** Non-academic dishonesty violates the values of integrity, teamwork and continuous improvement. Non-academic dishonesty may include, but is not limited to, conveying an untruth to gain an unfair advantage over other students. Examples include putting false information on a resume or job application.

**Misuse of Property:** Misuse of property violates the values of integrity, teamwork, continuous improvement and community service. Misuse of property may include, but is not limited to, misusing or taking Broad property or the property of others without permission, or misusing or misappropriating funds. Examples include misuse of copyrighted material, vandalism or embezzlement of student organization funds.

Harassment/Discrimination: Harassment and discrimination violate the values of integrity, teamwork, continuous improvement and community service. This category includes conduct that is unlawful or in violation of University policy.

Other Violations: Conduct that would violate a student group regulation, general student regulation or University policy, if the conduct occurred on campus, may also constitute a violation of the Honor Code where that conduct is contrary to one of the specified Values and impairs, interferes with or obstructs the mission, processes or functions of the Broad School program. Failure to report an Honor Code violation is considered a violation of the Honor Code. Any MSA student with knowledge of a violation has the responsibility to report the incident to the MSA Program Director.

## Student Conduct and Conflict Resolution

The MS in Accounting program experience is based on mutual respect and professional conduct. The program faculty are respected members of the academic community who demand high standards of excellence. Students should be prepared for class and ready to participate in meaningful classroom activities. Participation at all class sessions is in your best interests as a student. Most classes include a grade component related to participation. Continuous attendance strengthens the learning experience, contributes to the sharing of ideas in the classroom, and develops team and cohort relationships.

While the spirit of classroom discussions encourages an open atmosphere for diverse opinions, courtesy and professionalism should always prevail. The nature of the intensive classroom experience and class size demands minimal interruptions and cell phones, beepers, computer games, and non-class related Internet surfing during class sessions interrupt concentration levels and are not welcome. Professionalism and respect for classmates and faculty are expected at all times.

Examinations are scheduled and appear on most course syllabi. Scheduling and availability of make-up exams is at the discretion of the professor.

## Student Teams

The MS in Accounting program recognizes the importance of teamwork and cooperation in today's workplace. MSBA students are often assigned to teams for various course projects. All course requirements are at the discretion of the individual faculty member.

A number of course projects may be dependent upon the collaboration of team members working toward a final outcome: a presentation, paper, or other assignments. The premise of the MSA program is that shared knowledge can enhance the individual learning process. Consequently, students are responsible to their team members for timely communication regarding assignments, responsibilities for course deliverables, and for sustaining individual effort toward team projects. In the event of team conflict, teams should plan to resolve the conflict themselves. If further resolution is needed, the team should follow the procedures outlined in the MSA document "Team Procedures for Resolving Conflict" (see Appendix).

It is important that all participants are responsible to each other and work together in a spirit of cooperation and learning. Teams are required to remain together throughout the program. Lack of contribution to required team activities will not be tolerated.

If problems arise in the relationships between a faculty member and students, both should attempt to resolve them in informal, direct discussions. If the problem remains unresolved, the student should consult the MSA Program Director. The Program Director will refer to the Department Academic Grievances Procedures, as found in Sec 7.1 of the By-Laws for Academic Governance, Department of Marketing and Supply Chain Management, which uses the model Academic Unit Grievance Procedure approved by UCAA April 30, 1991, or any successor document, to handle grievance. The Broad College of Business and Graduate School of Management have also established a procedure for the receipt and consideration of student academic complaints, which can be found in Appendix 3.

# MSA Student Life

## Academic Calendar

The MSA program is a twelve-month program leading to a Masters Degree. The program begins each semester with a required orientation of each year. Classes are held in the Spring semester (January until early May), Summer semester (May-August), and Fall semester (August- December). Graduation ceremonies are held in May or December of each year. There are also mandatory activities associated with the program that students are required to attend. Students are expected to plan around the academic calendar and activities schedule.

## Communications

E-mail has been found to be the most efficient means of communication between students, faculty and the MSA program staff. The MSU e-mail account identifies you as an MSU student and provides a single platform for these services. Classes will use the designated MSU course management system, D2L or Desire 2 Learn. Students may access D2L at: [d2l.msu.edu](http://d2l.msu.edu)

## Tuition

The MSU Controller's Office is responsible for tuition invoicing and collection. Acceptable forms of payment are personal check, company check, some credit cards or bank certified check, made payable to Michigan State University. Failure to keep current with tuition payments may jeopardize your enrollment in the MSA program.

## Financial Aid

You may want to explore the possibility of financial aid. A number of students elect to apply for student loans to help bridge the gap between tuition cycles. If you are interested in applying for financial aid, please contact John Garcia in the Office of Financial Aid soon, as aid processing may take 4-6 weeks for the entire process. Mr. Garcia may be reached at (517) 353-5940 or via e-mail [garciall@msu.edu](mailto:garciall@msu.edu); please identify yourself as a student in the MSA program.

The Office of Financial Aid notifies students of aid eligibility or aid revisions via your MSU e-mail account. You will need to follow the directions contained in the e-mail notice to access a web-based system [www.finaid.msu.edu](http://www.finaid.msu.edu) to view your awards and take the required action to accept/decline/reduce the assistance offered. You can also print a copy of your aid notification from this site.

# Student Resources

## Campus Resources

### Campus Facilities

As an MSU graduate student, you have access to all student facilities on the East Lansing campus. You must have your student ID card with you if you want to use these facilities. Other facilities include the Forest Akers Golf Center which has been named in the Nations Top 100 Ranges by “Golf Range Magazine” for the 5<sup>th</sup> consecutive year in a row, as well as the three Intramural Sports & Recreation buildings located throughout campus.

### Office of International Students and Scholars (OISS)

The OISS helps educate and remind international students and their family members about immigration rules, responsibilities, deadlines, and benefits. OISS staffs also advise students individually on immigration matters, process immigration requests (for travel signatures, work authorizations, dependent documents, etc.), offers information sessions, procedures information publications, forms, and applications to help international students and their dependents maintain lawful immigration status. For more information about OISS, please visit: [oiss.isp.msu.edu/](http://oiss.isp.msu.edu/).

### Office of Education Abroad

The Office of Study Abroad at MSU is dedicated to providing all students with high quality international academic opportunities that allow them to develop knowledge and skills needed to become productive and successful members of the global community. In partnership with MSU colleges, departments, support units, faculty, and staff, we seek to increase awareness of education abroad opportunities, to promote intercultural learning, and to advocate for diversity in participants and programs. For more information, please visit: [studyabroad.isp.msu.edu/](http://studyabroad.isp.msu.edu/).

### Student Identification Card

Your MSU student ID card is an important document as an MS student. It will give you access to all MSU libraries, athletic facilities, and MSU events. To obtain tickets to athletic and other events, it is necessary for you to present your student ID card at the time you purchase the tickets. To check books out of the University libraries you must have your student ID card with you. If it must be replaced, you will need to contact the MSU ID Office and will be charged \$20.

### Student Rights and Responsibilities

For information about your academic rights and responsibilities as graduate students, please refer to Spartan Life: Student Handbook and Resource Guide. A portion of the handbook is included in this handbook. The entire handbook can be accessed on the web at: <http://splife.studentlife.msu.edu/academic-freedom-for-students-at-michigan-state-university>.

### Ticket Offices

Tickets to athletic events are available by visiting the Jenison Fieldhouse ticket office in person. Season tickets can be ordered and picked up after registration by going to the ticket office and showing your student ID. Monday through Friday. Tickets for Abrams Planetarium are available at show time. Wharton Center Tickets for the Broadway, University, Live Arts, and Chamber Music Series are available at the Wharton Center Ticket Office.

## Academic Resources

### Library

Library plays a very important role in your university life. It provides articles for your assignment, place for your group meeting, and great atmosphere for your self-study. As accounting students, there are two libraries that are very important to you-main library and Gast Business Library.

*The Main Library* locates on West Circle Drive, right by the Cedar River. It has four levels and a basement on both east and west wings. Main library open at 10:00 am on Sunday and does not close until 10:00 pm on Friday. On Saturdays, it opens from 10:00 am to 10:00 pm.

*The Gast Business Library* is located in the basement of Law School. Since it is just across the street from Business College Complex, it is very popular among business school students. It provides big tables for group discussion and single tables in quite study area. The business library provides business resources and services to the students, faculty, and staff of Michigan State University to support research and curricular needs. .

If you want to reserve a room in either library for your group study or discussion; you can make the reservation through this link: [https://login.msu.edu/?App=LIB Reservations](https://login.msu.edu/?App=LIB%20Reservations).

## Career Resources

### Russell Palmer Career Management Center

The Russell Palmer Career Management Center provides comprehensive career services to all students. Through *H a n d s h a k e*, the online recruiting system, students can schedule on-campus interviews; submit their resume for internship, part-time and full-time job postings, learn about company events and register for career fairs and programs. For more information, please visit: [broad.msu.edu/career-management](http://broad.msu.edu/career-management).

### Graduate Career Management Center

The Graduate Career Management Center provides a high level of personalized services to students and employers. The center's innovative programs, services, and resources provide assistance to students in the areas of assessment, goal setting, job search, and career management. The center facilitates relationships with alumni and employers and empowers students to take charge of their future. For more information, please visit: [broad.msu.edu/career-management/graduate/](http://broad.msu.edu/career-management/graduate/).

# Master of Science in Accounting

## Student Handbook Appendix

### Appendix I. Documenting Sources

All external sources used for MSA assignments must be properly documented. This includes all written sources as well as web-based information. Direct quotes must be specifically noted. The student or team must acknowledge any information that takes ideas or words from other sources. There are a number of standards for documenting sources and referencing other materials and authors. Failure to document external sources in course assignments will be a violation of the Broad School's Policy on Academic Honesty. In recent years there has been increased use of web resources; please be very careful about documenting web sources correctly to avoid any problems related to academic integrity. Several suggested formats follow:

#### Journal & Newspaper Article

Becker, L. J., & Seligman, C. (1981). Welcome to the energy crisis. Journal of Social Issues, 37(2), 1-7. (include date of publication for newspaper)

#### Book

Bernstein, T. M. (1965). The careful writer: A modern guide to English usage. New York: Atheneum.

#### Citations in the Text of Papers

(Smith, 1982, p. 276)

#### Citing a Web Site

To cite an entire Web site (but not a specific document on the site), it's sufficient to give the address of the site in the text. For example,  
Kidpsych is wonderful interactive Web site for children (<http://www.kidpsych.org>). No reference entry is needed.

#### Citing Specific Documents from a Web Site

Web documents share many of the same elements found in a print document (e.g., authors, titles, dates). Therefore, the citation for a Web document often follows a format similar to that for print, with some information omitted and some added.

#### An article from the journal *American Psychologist*:

Jacobson, J. W., Mulick, J. A., & Schwartz, A. A. (1995). A history of facilitated communication: Science, pseudoscience, and antiscience: Science working group on facilitated communication. *American Psychologist*, 50, 750-765. Retrieved January 31, 1996 from the World Wide Web: <http://www.aga.org/journals/jacobson.html>

#### Citing Articles and Abstracts from Electronic Databases

The basic retrieval statement for CD-ROM databases is as follows:

Bowles, M. D. (1998). The organization man goes to college: AT&T's experiment in humanistic education, 1953-1960. *The Historian*, 61, 15+. Retrieved [month day, year] from DIALOG on-line database (#88, IAC Business A.R.T.S., Item 04993186)

## Appendix 2. Eli Broad Graduate School of Management Policy on Academic Honesty

The principles of truth and honesty are fundamental to the educational process and the academic integrity of the University; therefore, no student shall:

1. Claim or submit the academic work of another, as one's own.
2. Procure, provide, accept or use any materials containing questions or answers to any examination or assignment without proper authorization.
3. Complete or attempt to complete any assignment or examination for another individual without proper authorization.
4. Allow any examination or assignment to be completed for oneself, in part or in total, by another without proper authorization.
5. Alter, tamper with, appropriate, destroy or otherwise interfere with the research resources or other academic work of another person.
6. Fabricate or falsify data or results.

In accordance with the provisions of the MSU Academic Freedom Report (AFR) and the Graduate Student Rights and Responsibilities (GSRR), The Eli Broad College of Business and Graduate School of Management has established a process for the receipt and consideration of student academic complaints (13 April 2001).

## Appendix 3. The Eli Broad College of Business Grievance Procedure

In accordance with the provisions of the Academic Freedom Report (AFR) and the Graduate Student Rights and Responsibilities (GSRR), The Eli Broad College of Business and Graduate School of Management has established the following procedure for the receipt and consideration of student academic complaints:

### 1. Complaint to Unit Administrator

- 1.1 If problems arise in the relationship between instructor and student, both should attempt to resolve them in informal, direct discussions (GSRR 5.3.1). If the problem remains unresolved, then the student should consult the unit administrator (the Departmental Chairperson or School Director) of the instructional staff member concerned. The University Ombudsman may be consulted as well. If the unit administrator is unable to resolve the dispute, the student may then submit a formal written grievance for consideration by an appropriate unit hearing board. The formal grievance alleging violations of academic rights must include a proposed remedy that could be implemented by the unit administrator (AFR 2.4.2 and GSRR 5.3.2)
- 1.2 Grievances must normally be initiated no later than mid-semester of the semester following the one wherein the alleged violation occurred (exclusive of summer semester). If the involved instructor or student is absent from the University during that semester, or if other appropriate reasons exist, an exception to this provision may be granted by the appropriate hearing board. If, before the formal grievance procedures are completed, the University no longer employs the involved instructor, the grievance process may nevertheless proceed. (AFR 2.4.2.1 and GSRR 5.3.6.1)
- 1.3 A student who receives a penalty grade based upon a charge of academic dishonesty and who is not referred for judicial action may seek a hearing from an academic unit hearing board. In such a hearing, the burden of proof shall rest upon the instructor whose prior assignment of the penalty grade will constitute a charge of academic dishonesty. (GSRR 5.5.2)
- 1.4 Individual units of the College may have their own unit grievance procedure so long as it is consistent with the AFR and the GSRR. If an individual unit does not formally adopt their own procedure, then the procedure in this document shall be followed.

## 2. Referral to Academic Unit Committee

- 2.1 Upon receipt of a request for a grievance hearing, the unit administrator shall promptly refer the matter, including a copy of the original complaint, to the appropriate unit hearing board. Upon receipt of a formal grievance, the chair of the hearing board shall transmit a copy of the grievance within ten (10) class days to the hearing board members and to the person or person's party to the matter. (AFR 2.4.2.3 and GSRR 5.4.3)
- 2.2 The unit hearing board shall be composed of three faculty and three students selected by their respective (undergraduate or graduate) groups, and in accordance with University, College and unit bylaws. (AFR 2.4.3 and GSRR 5.1) The unit administrator shall designate one of the faculty members to serve as chair of the hearing board. The chair of the hearing board shall record and administer the proceedings and organize the preparation of the report summarizing the findings of the board. The unit administrator may serve as an ex officio member of the hearing board. No one involved in the case may serve on the hearing board. (GSRR 5.1.2 and 5.1.7)
- 2.3 The unit hearing board shall review each appeal request and may then forward a copy of the request to the appropriate individual(s) and invite a written response (GSRR 5.4.12.4). After considering all submitted information, the hearing board may:
  - a) Decide that sufficient reasons for a hearing do not exist and dismiss the grievance;
  - b) Decide that sufficient reasons for a hearing exist and accept the request, in full or in part, and proceed to schedule an appeal hearing.
- 2.4 Hearings shall be scheduled within ten (10) class days of the decision of the unit hearing board to hear a grievance. At least three (3) class days prior to a formal hearing, the respondent and the complainant shall be notified by the chair of the hearing board of the time and place of the hearing and the names of the parties to the grievance, hearing panel members, witnesses, and advisors. (AFR 2.4.4 and GSRR 5.4.7)
- 2.5 Attendance at the hearing shall be limited to the committee, the student complainant, the instructional staff member concerned (the respondent), and any witnesses called by the student or instructor. Each party to the grievance may be accompanied by an advisor of their choice who may assist in the preparation of their case. (AFR 2.4.4.2 and GSRR 4.4.8) The Dean or the Dean's designee also may attend as an ex officio member of the board.

The chair of the unit hearing board shall prepare a written report of findings and rationale for the decision and shall forward copies to the parties involved, the responsible administrator(s), the Ombudsman, and the Dean of College. If the student is in a graduate program, the report shall also be sent to the Dean of The Graduate School. The report shall indicate the major elements of evidence, or lack thereof that support the hearing board's decision. All recipients are expected to respect the confidentiality of this report. When a hearing board finds that a violation of academic rights has occurred and that redress is possible, it shall direct the unit administrator to provide redress. The unit administrator, in consultation with the hearing board, shall implement an appropriate remedy. (AFR 2.4.5 and GSRR 5.4.11)

## 3. Appeal to College Committee

- 3.1 Either party to a grievance may appeal the decision of the unit hearing board to a College hearing board.
- 3.2 Appeals must allege either that applicable procedures for adjudicating the case were not followed in the previous hearing or that the findings of the unit hearing board were not supported by the preponderance of the evidence. Presentation of new evidence will normally be inappropriate at an appeal hearing. (AFR 2.4.7.2 and GSRR 5.4.12.1)
- 3.3 All appeals must be written and signed and must specify the alleged defects in the previous adjudication(s) in sufficient particularity to justify further proceedings. The appeal must also specify the redress that is sought. (GSRR 5.4.12.2)
- 3.4 Appeals must be filed within ten (10) class days following notice of a decision. The original decision shall be held in abeyance while under appeal. (AFR 2.4.7.3 and GSRR 5.4.12.3)

- 3.5 The College hearing board shall be composed of three faculty and three students. One of the faculty members shall serve as chair of the College hearing board and shall record and administer the proceedings and organize the preparation of the report summarizing the findings of the board. No one involved in the case may serve on the hearing board.
- a) Faculty representatives to undergraduate hearings shall include the Chairperson of the Undergraduate Programs Committee or designee, who also shall serve as chair. The Undergraduate Student Senate of the College shall select student representatives to undergraduate hearings.
  - b) Faculty representatives to graduate hearings shall include the Chairperson of the appropriate College graduate committee (either the Masters Programs Committee or the College Doctoral Committee) or designee, who also shall serve as chair. Student representatives to graduate hearings shall be selected by the Graduate Student Advisory Council of the College. (GSRR 5.1.3)
- 3.6 The College hearing board shall review each appeal request and may then forward a copy of the request to the appropriate individual(s) and invite a written response (GSRR 5.4.12.4). After considering all submitted information and within ten (10) class days of the appeal request, the College hearing board may:
- a) Decide that sufficient reasons for an appeal do not exist and that the decision of the lower hearing body shall stand;
  - b) Direct the lower hearing body to rehear the case or to reconsider or clarify its decision; or
  - c) Decide that sufficient reasons exist for an appeal and accept the request, in full or in part, and proceed to schedule an appeal hearing.
- 3.7 Appeal hearings shall be scheduled within ten (10) class days of the decision of the College hearing board to hear an appeal. At least three (3) class days prior to a formal hearing, the respondent and the complainant shall be notified by the chair of the hearing board of the time and place of the hearing and the names of the parties to the grievance, hearing panel members, witnesses, and advisors. (AFR 2.4.4 and GSRR 5.4.7)
- 3.8 Attendance at the hearing is limited to the committee, the student complainant, the instructional staff member concerned, and any witnesses called by the student or instructor. Each party to the grievance may be accompanied by an advisor of their choice who may assist in the preparation of their case. (AFR 2.4.4.2 and GSRR 4.4.8) The Dean or the Dean's designee also may attend as an ex officio member of the board.
- 3.9 Following an appeal hearing, the College hearing board may affirm, reverse, or modify the decision of the unit hearing body. (GSRR 5.4.12.4.1) The chair of the College hearing board shall prepare a written report of findings and rationale for the decision and shall forward copies to the parties involved, to the responsible administrator(s), and to the Ombudsman within ten (10) class days of the resolution of the appeal. If the student is in a graduate program, the report shall also be sent to the Dean of The Graduate School. The report shall indicate the major elements of evidence, or lack thereof that support the College hearing board's decision. All recipients are expected to respect the confidentiality of this report. (AFR 2.4.5 and GSRR 5.4.11)
- 3.10 When a College hearing board finds that a violation of academic rights has occurred and that redress is possible, it shall direct the Dean of the College or the Dean's designate to provide redress. The administrator, in consultation with the hearing board, shall implement an appropriate remedy. (AFR 2.2.4 and 2.4.5; GSRR 5.4.11).
- 3.11 Further appeal may be possible at the University level. (AFR 2.4.7.1 and GSRR 5.4.12)

#### 4. Procedure for Hearings Within the College

4.1 Hearing boards shall ensure that a collegial atmosphere prevails in grievance hearings.

4.2 At the appointed time and place the chairperson of the hearing board shall convene the hearing. The chair of the hearing board will establish time limits for the presentation of arguments and make a record of the proceedings. The procedures that will be followed in the hearing proper are as follows:

Introduction of the hearing panel and statement of the issue by the chair of panel

Presentation by the complainant or complainant's counsel

Questions of complainant by respondent or his/her counsel

Questions of {complainant} by members of the hearing panel

Presentation by each of {complainant's} witnesses

Questions of each of {complainant's} witnesses by {respondent}

Questions of each of {complainant's} witnesses by members of the hearing panel

Presentation by {respondent}

Questions of {respondent} by {complainant}

Questions of {respondent} by members of the hearing panel

Presentation by each of {respondent's} witnesses

Questions of each of {respondent's} witnesses by {complainant's}

Questions of each of {respondent's} witnesses by members of the hearing panel

Final questions of {complainant}, {respondent}, or witnesses

Final summary by {complainant}

Final summary by {respondent} and/or his/her counsel

Summary of the issue as clarified in the hearing by {chair of panel}

Panel members meet in Executive Session. Agreement of a majority of those voting is necessary to sustain the grievance, and, if applicable, to recommend a remedy. If it appears necessary, the committee may, prior to reaching a decision, recess and then continue the hearing at a later date so that appropriate witnesses may be called to help determine matters of fact.

## Appendix 4. Code of Teaching Responsibility

The teaching responsibilities of instructional staff members (herein referred to as instructors) are among those many areas of university life, which have for generations been a part of the unwritten code of academicians. The provisions of such a code are so reasonable to learned and humane individuals that it may appear redundant or unnecessary to state them. However, the University conceives them to be so important that performance by instructors in meeting the provisions of this code shall be taken into consideration in determining salary increases, tenure, and promotion.

1. Instructors are responsible for ensuring that the content of the courses they teach is consistent with the course descriptions approved by the University Committee on Curriculum and the Academic Council. Instructors are also responsible for stating clearly to students in their classes the instructional objectives of each course at the beginning of each semester. It is expected that the class activities will be directed toward the fulfillment of these objectives and that the bases upon which student performance is evaluated will be consistent with these objectives.
2. Instructors are responsible for informing students in their classes of the methods to be used in determining final course grades and of any special requirements of attendance, which differ from the attendance policy of the University. Course grades will be determined by the instructor's assessment of each student's individual performance, judged by standards of academic achievement.
3. Examinations and other assignments submitted for grading during the semester should be returned with sufficient promptness to enhance the learning experience. The instructor will retain unclaimed final examination answers for at least one semester so those students who desire to do so may review them. Examination questions are an integral part of course materials, and the decision whether to allow their retention by students is the responsibility of the instructor. Term papers and other comparable projects are the property of students who prepare them. They should be returned to students who ask for them and the instructor should retain those, which are not returned, for at least one semester. Instructors who desire to retain a copy for their own files should state their intention to do so in order that students may prepare additional copies for themselves.
4. Instructors are expected to meet their classes regularly and at scheduled times. Instructors will notify their units if they are to be absent and if they are to be absent and if appropriate arrangements have not been made so that the unit may take suitable action if necessary.
5. Instructors of courses in which assistants are authorized to perform teaching or grading functions shall be responsible for acquainting such individuals with the provisions of this Code and for monitoring their compliance.
6. Instructors are expected to schedule and keep a reasonable number of office hours for student conferences. Office hours should be scheduled at times convenient to both students and instructors with the additional option of prearranged appointments for students when there are schedule conflicts. The minimum number of office hours is to be agreed upon by the teaching unit, and specific times should be a matter of common knowledge.
7. Instructors who are responsible for academic advising are expected to be in their offices at appropriate hours during advising and enrollment periods. Arrangements shall also be made for advising during registration.

### Hearing Procedures

1. Students may register complaints regarding an instructor's failure to comply with the provisions of the Code of Teaching Responsibility directly with the instructor.
2. Students may also take complaints directly to the teaching units' chief administrators of their designates.<sup>1</sup> If those persons are unable to resolve matters to the student's satisfaction, they are obligated to transmit written complaints to unit committees charged with hearing such complaints. A copy of any complaint transmitted shall be sent to the instructor. A written report of the action or recommendation of such groups will be forwarded to the student and to the instructor, normally within ten working days of the receipt of the complaint.

3. Complaints coming to the University Ombudsman<sup>1</sup> will be reported, in writing, to chief administrators of the teaching units involved when in the Ombudsman's opinion a hearing appears necessary. It will be the responsibility of chief administrators or their designates to inform the instructor and to refer such unresolved complaints to the unit committees charged with hearing such complaints. A written report of the action or recommendation of such groups will be forwarded to the University Ombudsman, to the student, and to the instructor, normally within ten working days of the receipt of the complaint.
4. Students wishing to appeal a teaching unit action or recommendation may do so as outlined in Academic Freedom for Students at Michigan State University, Graduate Student Rights and Responsibilities document, or Medical Student Rights and Responsibilities document.

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<sup>1</sup> Such complaints must normally be initiated no later than the middle of the semester following the one wherein alleged violations occurred. Exceptions shall be made in cases where the involved instructor or student is absent from the University during the semester following the one wherein alleged violations occurred.

## Appendix 5. Michigan State University Graduate Student Rights & Responsibilities (GSRR)\*

(Please be sure to check the web site for updated versions): <http://grad.msu.edu/gsrr/>

### Foreword

The foreword is not part of the document that follows. It supplies, however, a necessary perspective for interpreting the document. Graduate student rights and responsibilities at Michigan State University are part of the social and historical background of the University itself.

When, more than a century ago, the people of Michigan established this institution on the land-grant principle, they framed a new conception of the role of the university in American life.

A land-grant university is a trusteeship of intellect in the service of society. It gathers society's creative and intellectual powers and uses them to advance the common good and to solve fundamental problems.

That is the special character that has caused the land-grant university to become one of the great transforming agencies of the American scene. When it honors its commission, it acts not for the sake of the academic community, but for the sake of society. All members of the academic community--students, staff, faculty, administrators, and trustees--enact a trust of which society beyond the university is the proper beneficiary.

This document is significant not merely because it establishes that graduate students have certain rights and responsibilities, but particularly because it affirms that they are a party to the social trust shared by all in the university community who are charged with preserving and advancing the genius of scholarship and the conditions of inquiry which society has entrusted to our care.

### Preface

This report, the Academic Freedom for Students at Michigan State University, and the Medical Students Rights and Responsibilities document, contain guidelines to the rights and duties of graduate students in matters of conduct, academic pursuits, keeping of records, and employment. This report describes structures and procedures for formulating regulations governing graduate student conduct, for interpreting and amending the guidelines, for adjudicating graduate student disciplinary cases, and for channeling student complaints, grievances, or concerns to faculty, staff, and administrators for appropriate action.

For the most part these provisions simply make explicit what has been long understood and practiced at Michigan State University. This report identifies rights and duties of graduate students and provides for graduate students a carefully prescribed system of due process. Rather than expounding a generalized abstract definition of academic freedom, this report provides an operational definition with concrete application of the concept of academic freedom for graduate students.

## ARTICLE I

### Graduate Student Rights and Responsibilities

- 1.1 Michigan State University is a community of scholars whose members include its faculty, staff, students, and administrators. The basic purposes of the University are the advancement, dissemination and application of knowledge. The most basic condition for the achievement of these purposes is freedom of expression and communication. Without this freedom, effective sifting and testing of ideas cease, and research, teaching, and learning are stifled. Knowledge is as broad and diverse as life itself, and the need for freedom is equally broad. Yet absolute freedom in all aspects of life means anarchy, just as absolute order means tyranny. Both anarchy and tyranny are antithetical to the purposes and necessities of the University. Therefore, the University always must strive to strike that balance between maximum freedom and necessary order, which best promotes its basic purposes by providing the environment most conducive to the many faceted activities of instruction, research, and service.
- 1.2 Each right of an individual places a reciprocal duty upon others: the duty to permit the individual to exercise the right. The graduate student, as a member of the academic community, has both rights and duties. Within that community, the graduate student's most essential right is the right to learn. The University has a duty to provide for the graduate student those privileges, opportunities and protections, which best promote the learning process in all its aspects. The graduate student also has duties to other members of the academic community; the most important of which is to refrain from interference with those rights of others, which are equally essential to the purposes, and processes of the University.
- 1.3 The University cherishes many values, modes of thought and standards of behavior that are better taught by example, persuasion, social pressure, and rewards than by the threat of penalties. Regulations governing the activities and conduct of graduate students individually or collectively should not be comprehensive codes of desirable conduct; rather, they should be limited to the prescription of procedures for meeting the practical, routine necessities of a complex community and to the prohibition or limitations of acts which cannot be tolerated because they seriously interfere with the basic purposes and processes of the academic community, or with rights essential to other members of the community.
- 1.4 The graduate student is not only a member of the academic community, but a citizen of the larger society, who retains those rights, protections and guarantees of fair treatment held by all citizens, and which the University may not deny. The enforcement of the graduate student's duties to the larger society is, however, the responsibility of the legal and judicial authorities duly established for that purpose.

### Guidelines

- 1.5 To protect graduate student rights and to facilitate the definition of graduate student responsibilities at Michigan State University, the following guidelines shall apply to those stipulations and conditions by which graduate conduct is regulated, broadly referred to as "regulations" in the remainder of this Article.
  - 1.5.1 All regulations shall seek the best possible reconciliation of the principles of maximum freedom and necessary order.
  - 1.5.2 There shall be no regulation unless there is a demonstrable need, which is reasonably related to the basic purposes, and necessities of the University as stipulated herein.
  - 1.5.3 To the maximum extent feasible, graduate students shall participate in formulating and revising regulations governing graduate student conduct.
  - 1.5.4 All regulations governing graduate student conduct shall be made public in an appropriate manner.
  - 1.5.5 Every regulation shall be as brief, clear and specific as possible.
  - 1.5.6 Wherever rights conflict, regulations shall, to the maximum extent feasible, permit reasonable scope for each conflicting right by defining the circumstances of time, place and means appropriate to its exercise.

- 1.5.7 Regulations shall respect the free expression of ideas and shall encourage competition of ideas from diverse perspectives.
- 1.5.8 Procedures and penalties for the violation of regulations shall be designed for guidance or correction of behavior only.
- 1.5.9 Penalties shall be commensurate with the seriousness of the offense. Repeated violations may justify increasingly severe penalties.
- 1.5.10 There shall be clearly defined channels and procedures for the appeal and review of:
- a. The finding of guilt in an alleged violation of a regulation.
  - b. The reasonableness, under the circumstances, of the penalty imposed for a specific violation.
  - c. The substance of a regulation or administrative decision, which is alleged to be inconsistent with the guidelines in this document.
  - d. The lack of adherence to the applicable procedures in the adjudication.
- 1.5.11 Every regulation shall specify to whom it applies and whether responsibility for compliance lies with graduate students either individually or collectively.

Handbook of Regulations and Structures: A handbook of the University's current regulations and structures relating to student rights and responsibilities shall be made available to every member of the academic community.

## ARTICLE 2

### Academic Rights and Responsibilities for Graduate Students

#### 2.1 Preamble

- 2.1.1 The freedom and effectiveness of the educational process depend upon the provision of appropriate conditions and opportunities for learning in an environment that is supportive of diversity among ideas, cultures, and student characteristics. The responsibility to secure, respect and protect such opportunities and conditions is shared by all members of the academic community. The primacy of the faculty's role and its unquestionable centrality in the educational process must be recognized and preserved. The primary intellectual purpose of the University--its intellectual content and integrity--is the responsibility of the faculty.
- 2.1.2 The establishment and maintenance of the proper relationship between instructor and student are fundamental to the University's function, and require both instructor and student to recognize the rights and responsibilities, which derive from it. The relationship between instructor and student as individuals should be founded on mutual respect and understanding together with shared dedication to the educational process.

#### 2.2 Role of the Faculty in the Instructional Process

- 2.2.1 No provision for the rights of graduate students can be valid which suspends the rights of the faculty. The graduate student's right to competent instruction must be reconciled with the rights of the faculty, consistent with the principle that the competency of a professional can be rightly judged only by professionals. It is therefore acknowledged and mandated that the faculty shall judge competence of instruction.
- 2.2.2 Teaching units shall provide appropriate and clearly defined channels for the receipt and consideration of graduate student complaints concerning instruction. In no instance shall the competence of instruction form the basis of an adversarial proceeding before any of the judicial bodies established in this document.

- 2.2.3 Faculty shall have authority and responsibility for academic policy and practices in areas such as degree eligibility and requirements, course content and grading, classroom procedure, and standards of professional behavior in accordance with the Bylaws for Academic Governance, the Code of Teaching Responsibility, and other documents on faculty rights and responsibilities.
- 2.2.4 No hearing board established under this document shall direct a change in the evaluation of a graduate student which represents a course instructor's or guidance committee's good faith judgment of the graduate student's performance. In the event that an evaluation is determined to be based on inappropriate or irrelevant factors, the dean of the college shall cause the student's performance to be reassessed and good faith evaluation established. (See also Sections 2.3.10, 2.4.8, and Article 5.)
- 2.3 Rights and Responsibilities of the Graduate Student**
- 2.3.1 The graduate student has a right to be governed by educationally justifiable academic regulations and professional standards.
- 2.3.2 In all areas of graduate education pertaining to academic rights and responsibilities, there shall be no discrimination on the basis of race, color, creed, gender, national origin, political persuasion, sexual preference, marital status, handicap, or age.
- 2.3.3 The graduate student has a right to accurate, timely, and clearly stated information concerning general academic requirements for establishing and maintaining an acceptable academic standing, the graduate student's academic relationship with the University and the details of any special conditions which may apply. Requirements for the student's academic program shall be made known by the administering unit at the time of the student's first enrollment. Graduate students are responsible for informing themselves of University, college, department, and school requirements as stated in unit publications and in the University catalog. In planning to meet such requirements, students are responsible for consulting with their academic advisers and guidance committees.
- 2.3.4 The graduate student, regardless of degree program, has a right to the best advice the unit can provide concerning program planning, research, professional expectations, selection of courses and professors, and general degree requirements.
- 2.3.5 Units shall maintain records for their graduate students, specifying and/or containing degree requirements, course waivers and substitutions, program changes, and other stipulations directly affecting their degree programs. Graduate students shall be provided access to and/or a copy of these records upon request.
- 2.3.6 The graduate student shall be free to take reasoned exception to information and views offered in the classroom, and to reserve judgment about matters of opinion, without fear of penalty.
- 2.3.7 Graduate students and faculty have a responsibility to maintain at all times the kind of classroom decorum and collegial atmosphere, which insures that the process of teaching and learning can take place.
- 2.3.8 The graduate student shares with the faculty the responsibility for maintaining the integrity of scholarship, grades, and professional standards.
- 2.3.9 The graduate student is responsible for learning the content of a course of study according to standards of performance established by the faculty and for adhering to standards of professional behavior established by the faculty.
- 2.3.10 The graduate student has a right to academic evaluations, which represent good faith judgments of performance by course instructors and guidance committees. Course grades shall represent the instructor's professional and objective evaluation of the graduate student's academic performance. The graduate student shall have the right to know all course requirements, including grading criteria, and procedures at the beginning of the course. Procedural guidelines are included in The Code of Teaching Responsibility.
- 2.3.11 The graduate student has a right to protection against improper disclosure of information concerning academic performance and personal characteristics such as values, beliefs, organizational affiliations, and health. (See also Article 3.)
- 2.3.12 The graduate student has a right to scholarly relationships with faculty based on mutual trust and civility.

- 2.3.13 The graduate student has a right to be protected from personal exploitation and to receive recognition for scholarly assistance to faculty.
- 2.4 Academic Programming**
- 2.4.1 The department/school is responsible for informing all incoming master's candidates of program requirements and procedures.
- 2.4.2 Guidance Committee. It shall be the responsibility of each graduate student admitted to a doctoral program, to a Diploma for Advanced Graduate Study program, or to a master's program that requires a guidance committee, to form a guidance committee with the concurrence of the unit chairperson/director or designated representative. Composition of the guidance committee will be in accord with University, college, and department/school guidelines. In the event that a student is unable to form a guidance committee, it shall be the responsibility of the unit chairperson/director to intervene with the faculty of the unit in order to resolve the problem.
- 2.4.2.1 For graduate students in doctoral programs and Diploma for Advanced Graduate Study programs; the guidance committee shall be formed within the first three terms of doctoral study, or within three terms beyond the master's degree or its equivalent. Within one term after the committee is formed, the chairperson of the guidance committee shall file a guidance committee report with the dean of the college, listing all degree requirements. A copy of this guidance committee report shall also be given to the graduate student. This guidance committee report, as changed or amended in full consultation between the graduate student and the committee, and approved by the appropriate department chairperson or school director and the dean of the college, shall be regarded as the statement of program requirements. The program will not be considered binding unless signed by the student.
- 2.4.2.2 Once designated, the guidance committee has the responsibility to meet periodically to oversee the graduate student's progress as long as the graduate student continues in good standing. Any desired or required changes in the membership of the guidance committee may be made by the graduate student with the concurrence of the unit chairperson/director or designated representative or by the unit with the concurrence of the graduate student in accordance with University, college, and unit policy. The guidance committee, with the concurrence of the graduate student, may form a dissertation committee to supersede or supplement the guidance committee. Committee or dissertation chairpersons on leave shall provide for the necessary guidance of their advisees during their absence.
- 2.4.3 Residency. Academic residency requirements and residency fee policies shall be made known to the graduate student at the time of admission.
- 2.4.4 Time Limits. The time limitations for candidates seeking advanced degrees shall be made known to the graduate student at the time of first enrollment. Application for extension shall be submitted to the department/school and transmitted for approval by the dean of the college.
- 2.4.5 Program Changes. Each department/school shall establish procedures for altering individual graduate programs that have been approved in accord with the provisions of Section 2.4.2.1. Graduate students shall be involved in developing such procedures. (See also Section 6.1.1)
- 2.4.6 Dissertation and Thesis. The nature and scope of the doctoral dissertation and master's thesis (or its equivalent) shall be defined by the department/school or college and the guidance or dissertation committee according to the professional and scholarly research standards of the discipline. The department/school or college shall specify in advance the acceptable style and form of the dissertation or thesis in accordance with The Graduate School Guide to the Preparation of Master's Theses and Doctoral Dissertations.
- 2.4.6.1 Standards for typing, duplication or reproduction and binding of dissertations and theses, as well as the stipulations covering abstracts, numbers of copies, dates and deadlines for acceptance, and regulations for microfilming and publication shall be established and published by The Graduate School.
- 2.4.7 Code of Professional Standards. Each department/school and college shall communicate to graduate students, at the time of their first enrollment in a degree program or in a course in the unit, any specific codes of professional and academic standards covering the conduct expected of them.

- 2.4.8 Evaluation. Graduate students have a right to periodic evaluation as a measure of their academic progress, performance, and professional potential. Only persons who are qualified to make that evaluation shall make evaluation of graduate students. Written descriptions of unit/program methods of evaluation and the general rationale employed shall be provided to graduate students and the faculty. Written evaluations shall be communicated to the graduate student at least once a year, and a copy of such evaluations shall be placed in the graduate student's file. (See also Section 2.5.2.4)
- 2.4.8.1 When determination is made that a graduate student's progress or performance is unsatisfactory, the student shall be notified.
- 2.4.8.2 If a graduate student's status in a program is in jeopardy, the graduate student shall be informed in writing, and a copy of the notice shall be placed in the student's file.
- 2.4.9 Terminations and Withdrawals. Each department/school and college shall establish criteria for the termination or withdrawal of graduate students enrolled in its graduate programs. Such criteria shall be published and made available to graduate students at the time they first begin their graduate programs. Should a decision to terminate a graduate student be made, the affected graduate student shall be notified in writing. All information regarding the decision is to be held in strict confidence between the student and faculty with responsibility for the student; release may be only with the written consent of the graduate student involved unless the decision becomes the substance for a grievance procedure, in which case such information shall be released to the grievance committee. The same privacy is to be accorded the reasons for a graduate student's temporary or permanent withdrawal from the University.
- Should a decision to terminate be held in abeyance, pending completion of the stipulated conditions, these conditions must be communicated in writing to the student.
- 2.5 Educational Training of Graduate Students in Teaching Roles**
- 2.5.1 Units are responsible for establishing orientation and in-service training programs for all graduate students in teaching roles. Such programs shall include an introduction to course goals, grading criteria and practice, and classroom procedures as well as periodic classroom visitation. The graduate student in a teaching role is held responsible for full and active participation in all such programs.
- 2.5.2 Graduate students who are involved in teaching roles are expected to fulfill effectively their assigned responsibilities at a high level of performance. To gain feedback for monitoring and increasing their teaching effectiveness, such graduate students shall use, where applicable, confidential instructional rating reports in each course that they teach. These reports shall be submitted to the unit in accordance with the stated policy of the Academic Council.
- 2.5.2.1 The coordinator of each course staffed by graduate students in teaching roles shall submit each term to the unit administrator or to the appropriate unit committee a formal written evaluation of each of the graduate students in teaching roles. After notifying the graduate student, appropriate members of the department/school should visit and observe the student's teaching in the instructional setting and information from these visits and observations should be used in the evaluation.
- 2.5.2.2 The graduate student instructional rating reports (or summaries thereof), formal written evaluations, and any supplementary information shall be placed in a confidential file for use by the student and by faculty members in accordance with 2.5.2.3. This material shall remain on active file until the graduate student's teaching role is terminated, after which a copy of the file becomes the graduate student's personal property upon request.
- 2.5.2.3 Evaluation material described in 2.5.2.2 may be used in overall evaluations and in determining such matters as renewal of assistantships, teaching assignments, recommendations, and the need for further training.
- 2.5.2.4 An evaluation of teaching shall be given to the graduate student who has a teaching role at least once each year. (See also 2.4.8)

## ARTICLE 3

### Student Records

- 3.1 Achieving educational goals, providing direction to graduate students, and extending service to society demand that the University keep records. All policies and practices concerning records shall be based on respect for the privacy of the individual graduate student. Because of the professional and legal responsibilities involved, record keeping must be delegated only to responsible persons.
- 3.2 All policies and practices governing access, maintenance, and release of graduate student records shall conform to the University's published guidelines.
  - 3.2.1 No record shall be made, duplicated or retained unless there is a demonstrable need for it, which is reasonably related to the basic purposes and necessities of the University.
  - 3.2.2 The University shall not make, duplicate, or retain records of a graduate student's religious or political beliefs without the graduate student's knowledge and consent.
  - 3.2.3 A graduate student shall have the right to inspect the official transcript of his or her own academic record and shall also have the right to inspect reports and evaluations of his or her conduct.
  - 3.2.4 All policies and practices dealing with the acquisition of information for records shall be formulated with due regard for the graduate student's right of privacy.
  - 3.2.5 Every record containing information about a graduate student's character shall state when the information was acquired and the name and position of the person who gave it.
  - 3.2.6 All persons who handle confidential records shall be instructed concerning the confidential nature of such information and their responsibilities regarding it.
  - 3.2.7 No one outside the faculty or administrative staff of Michigan State University, except as specified by law, may have access to the record of a graduate student's offenses against University regulations without the written permission of the student.

All policies governing the maintenance and the selective release of records and of portions of records shall be made public in an appropriate manner and shall be subject to judicial review as provided in Article 5.

MSU Network Policies <http://lct.msu.edu/guidelines-policies/>