



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

MASTER OF SCIENCE IN ACCOUNTING
STUDENT HANDBOOK

2018-2019

Table of Contents

Welcome

About Michigan State University	4
About The Eli Broad College of Business	5
MS in Accounting Program	6
MS in Accounting Program Staff	7
MS in Accounting Program Faculty Members	10

MS in Accounting Program Components

Academic Experience	13
Degree Requirements	
Prerequisite Course Requirements	14
Required Courses	17
Elective Courses	19
Course Description – Specialty Option	21
Course Description – Electives	24
Student Organizations and Activities	29

Student Resources

Campus Resources	31
Academic Resources	32
Career Resources	32
Important Phone Numbers	34
Citation Guideline	35

Policies & Procedures

Academic Performance	36
Academic Honesty	38
Student Conduct and Conflict Resolution	40
Grievance Procedures	41
Code of Teaching and Responsibilities	46
Graduate Student Right and Responsibilities	48
Guiding Principles	57

Welcome

Welcome to the Master of Science in Accounting Program at Michigan State University's Eli Broad Graduation School of Management. The student handbook has been prepared to familiarize you with your educational commitment and responsibilities as a student in the MS Accounting Program. Please use it as a reference regarding policies and procedures as a student in the MS Accounting Program and Michigan State University.

Accounting and Information Systems
The Eli Broad Graduate School of Management
Michigan State University
632 Bogue Street, N270
East Lansing, MI 48824

E-mail Address: msacct@broad.msu.edu
Web Site: <http://www.accounting.broad.msu.edu/welcome/ms>

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.

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 the fifth largest full-time program in the United States and is ranked in the top 3% of major accredited undergraduate programs. Students select a major in one of six 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
 - Executive Master of Business Administration
 - Master of Science in Accounting
 - Master of Science in Business Analytics
 - Master of Finance
 - Master of Health Care Management
 - Master of Hospitality Business
 - Master of Management Studies
 - 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 Program

For more than a quarter of a century, the Department of Accounting at the Eli Broad College of Business at Michigan State University has been the state's largest provider of certified public accountants (CPAs). The Department's master's program is relevant for persons interested in positions with Certified Public Accounting firms, industry, and government.

The program develops the practice of accounting beyond the entry level addressed by the typical undergraduate accounting degree program.

- Superior technical accounting knowledge, especially in a specialty area, and the ability to apply it to further the goals of organizations.
- Strong analytical skills, writing and oral communication skills as well as 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 knowledge and skill development necessary for rapid advancement to leadership positions in business.

Most states, including Michigan, have passed legislation requiring at least 150 semester hours of college education to obtain Certified Public Accountant certification.

MS in Accounting Program Staff

Dr. Chris Hogan
Chair, Department of Accounting & Information
Systems
Office: N207 North Business Complex
Email Address: hogan@broad.msu.edu
Phone: (517) 432-2916

Shannon Mulally
Director, MS in Accounting Program
Office: N238 North Business Complex
Email Address: mulally@broad.msu.edu
Phone: (517) 432-0951

Gayle Cohen
Director, MS in Business Analytics
Office: N00 North Business Complex
Email Address: gdcohen@broad.msu.edu
Phone: (517) 432-2914

Dr. Lynne Zelenski
Director, Student Academic Services
Office: N240 North Business Complex
Email Address: zelensk2@broad.msu.edu
Phone: (517) 432-3034

Dr. Genevieve Risner
Director, Ernst and Young Communication Center
Office: N234 Business College Complex
Email: risner@broad.msu.edu
Phone: 517-353-8



Barbara Ritenburg
AIS Office Secretary
Office: N270 North Business Complex
Email Address: batesna4@broad.msu.edu
Phone: (517) 432-6211



Karla Bauer
AIS Office Manager
Office: N270 North Business Complex
Email Address: bauer@broad.msu.edu
Phone: 517) 355-3389

Joyce Hengesbach
AIS Office Secretary
Office: N270 North Business Complex
Email Address: hengesb3@broad.msu.edu
Phone: (517) 432-6203



Katie Trinklein
AIS Administrative Assistant
Office: N270 North Business Complex
Email Address: trinkle4@broad.msu.edu
Phone: (517) 432-6474

MS in Accounting Program Faculty



Dr. Chris Hogan
Office: N219 North Business Complex
Email Address: hogan@broad.msu.edu
Phone: (517) 432-2916



Dr. Andrew Acito
Office: N232 North Business Complex
Email Address: acito@broad.msu.edu
Phone: (517) 432-0615



Jonathan Anibal
Office: N270 North Business Complex
Email Address: anibal@broad.msu.edu
Phone: (517) 355-7486



Matthew Beck
Office: N227 North Business Complex
Email Address: beckm@broad.msu.edu
Phone: (517) 884-1677



Dr. Elizabeth Connors
Office: N262 North Business Complex
Email Address: connors@broad.msu.edu
Phone: (517) 432-2919



Professor Tim Dixon
Office: N253 North Business Complex
Email Address: mcknight@broad.msu.edu
Phone: (517) 432-2929



Dr. Severin Grabski
Office: N220 North Business Complex
Email Address: grabsi@broad.msu.edu
Phone: (517) 432-2922



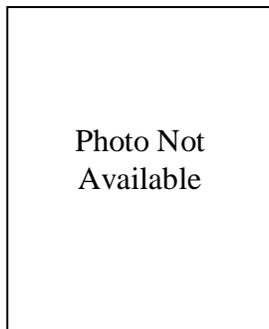
Dr. William McCarthy
Office: N228 North Business Complex
Email Address: mccarthy@broad.msu.edu
Phone: (517) 432-2913



Dr. Ed Outslay
Office: N226 North Business Complex
Email Address: outslay@broad.msu.edu
Phone: (517) 432-2912



Dr. Genevieve Risner
Office: N234 North Business Complex
Email Address: risner@broad.msu.edu
Phone: (517) 353-8642



Dr. Richard Saouma
Office: N217 North Business Complex
Email Address: saoumar2@broad.msu.edu
Phone: (517) 432-9849



Dr. Isabel (Yanyan) Wang
Office: N233 North Business Complex
Email Address: wang@broad.msu.edu
Phone: (517) 432-2923

Photo Not
Available

Dr. Richard Weber
Office: N216 North Business Complex
Email Address: weberr@broad.msu.edu
Phone: (517) 432-2925

Daniel Zemaitis
Office: N270 North Business Complex
Email Address: zemaiti2@broad.msu.edu
Phone: (517) 355-7486

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 the last semester that they are finishing their Bachelor of Arts degree under the University Dual Enrollment policy.

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 so as to further her or his 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 five required courses:

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

Students complement their accounting education with other business courses in finance, supply chain management, management, marketing and communication.

Two academic advisors are dedicated to help students in developing education plans and achieve their educational goals by providing counsel, accurate, and timely information. Students can set up an appointment through the following link: <https://accounting.broad.msu.edu/academic-programs/ms/advising/>.

Degree Requirement

A minimum of 30 credits, with a minimum cumulative grade-point average of 3.00, is required for the M.S. degree. Students are required to elect an accounting specialty option. Specialty options include Information Systems (IS), Public and Corporate Accounting (PCA), and Taxation (TAX). Students must complete at least 12 accounting credits. For each option, students are required to take at least **9 credits must be outside of accounting**. Per accreditation standards, IS course can also be considered as non-accounting classes. Thus, a student could choose an option in Public and Corporate Accounting (PCA) or Taxation (TAX) and Information Systems (IS).

Prerequisite Course Requirements

The prerequisite courses required for the Master of Science in Accounting at Michigan State University are listed on the following pages.

- The first three courses (and any prerequisites for those courses) must be completed before an application will be considered.
- The last nine classes can be completed before or during the MS Accounting Program but must be completed before a student can graduate. Students may select any MSU course as an elective upon approval of the Director or Assistant Director of the MS Program in Accounting.
- ACC 308 is optional but is required for students who want to meet the requirements to take the CPA exam in Michigan.
- GBL 460/480 is recommended for students who want to take the CPA exam. The course content is covered in the Regulatory/Taxation section of the CPA exam.
- Check the "Description of Courses" or "Schedule of Courses" websites (www.schedule.msu.edu) to find out when the courses are offered. Prerequisites for courses follow the course description.
- If you believe that you have completed a similar course elsewhere, you must apply to the MS Accounting Program to have your transcript reviewed and the prerequisite accepted. Information on applying is available at <http://www.accounting.broad.msu.edu/welcome/ms>
- MSU Finance Majors have already completed equivalents of ACC 300, STT 315, MTH 124, FI 801, SCM 800, and MKT 805. They must still complete all the other prerequisite accounting courses.

Before applying to the program, you must complete:

Intermediate Financial Accounting I (ACC 300): Concepts and procedures for preparing financial statements. Revenue recognition, accounting for receivables, inventory, plant assets, intangibles, and current liabilities, applied research methods.

Survey of Calculus I (MTH 124): Study of limits, continuous functions, derivatives, integrals and their applications.

Introductory Probability and Statistics for Business (STT 315): A first course in probability and statistics primarily for business majors. Data analysis, probability models, random variables, confidence intervals, and tests of hypotheses with business applications.

Before or during the MS Accounting Program you must complete:

Intermediate Financial Accounting II (ACC 301): Concepts and procedures in accounting for investments, bonds, leases, pensions, taxes, owners' equity, earnings per share and comprehensive income, accounting changes and errors.

Accounting Information Systems (ACC 321): Hardware and software elements needed to support accounting information systems. Conceptual modeling and implementation of accounting transaction processing systems, enterprise value chains, documentation of workflow processing and control requirements.

OR

Enterprise Database Systems (ACC 821): Management of information in business organizations; conceptual modeling of transaction processing systems, workflow systems, and enterprise-wide networks of value-added activities, integration of decision support and policy level systems with economic event processing systems, information system implementation. Open only to master's degree students in Accounting, MBA students, or approval of the department.

Federal Income Tax Accounting (ACC 331): Federal income taxation of businesses and individuals; gross income, deductions, and tax computations for corporations, partnerships, and individuals.

Cost and Managerial Accounting (ACC 341): Cost behavior and estimation. Cost analysis for planning and control decisions. Cost accumulation and allocation systems.

Auditing (ACC 411): Roles, responsibilities and regulation of auditors; providing assurance to users, including audit objectives, risk assessment, sampling, evidence decisions, control evaluation, and reporting; auditors' ethical and legal responsibilities

Law, Public Policy, and Business (GBL 460/480): Structure of the legal system. Legal environment of business: constitutional law, torts, contracts, and product liability; administrative law and government regulation of business.

Managerial Finance (FI 801): Short-, intermediate- and long-term problems; financial planning and control; applications in domestic and international settings.

Supply Chain Management (SCM 800): Fundamentals of materials and logistics management; strategic impact of the transformation process in a global economy; quality, inventory management, logistics strategy, customer service, international procurement, management of technology. *Prerequisites: None listed.*

Marketing Management (MKT 805): Strategic and decision-making aspects of marketing functions; analysis, coordination, execution of marketing programs; development of strategies and tactics; segmentation, marketing mix, market response modeling, and ethics in a global context.

Students planning to take the CPA in the state of Michigan must have taken a course in governmental accounting either in their undergraduate program or subsequently. The following one credit course satisfies that requirement and can be taken in either the undergraduate or master's program, where it will not be included as an MS in Accounting course required for graduation.

Governmental and Not-For-Profit Accounting (ACC 308): Financial and managerial accounting for governmental and other not-for-profit entities. Topics include general and special funds accounting, financial reporting, selected not-for-profit entities, and governmental budgeting.

Required Courses

Option Requirements

Students must select one of the following three options and at least 12 credits in the option. All courses in the option are 3 credits each.

Public and Corporate Accounting (PCA)

- Core Courses (any 4 of these courses):
 - ACC 807 Financial Statement Analysis
 - ACC 808 Contemporary Financial Reporting Decisions
 - ACC 814 Advanced Auditing
 - ACC 833 Federal Income Taxation of Corporations and Shareholders
 - ACC 841 Strategic Management Control Systems
 - ACC 843 Value Chain Accounting & Analytics
 - ACC 850 Accounting for Multiunit Enterprises

- Required Elective Course: COM 875 and FI 801

Information Systems Option (IS)

- Core Courses (any 4 of these courses)
 - MSU undergraduate accounting majors:
 - ACC 822 Project Management
 - ACC 823 Advanced Enterprise Database Systems
 - ACC 824 Governance and Control of Enterprise Systems
 - ACC 825 Object-Oriented Business Information Systems
 - ACC 826 Enterprise Information Systems
 - ACC 827 Accounting Analytics

 - Non-MSU undergraduate accounting majors:
 - **ACC 821 Enterprise Database Systems**
 - **and any 3 of these courses:**
 - ACC 822 Project Management
 - ACC 823 Advanced Enterprise Database Systems
 - ACC 824 Governance and Control of Enterprise Systems
 - ACC 825 Object-Oriented Business Information Systems
 - ACC 826 Enterprise Information Systems
 - ACC 827 Accounting Analytics

- Required Elective Course: COM 875

Taxation Option (TAX)

- Core courses
 - ACC 830 Tax Research
 - ACC 833 Federal Income Taxation of Corporation and Shareholders
 - ACC 836 U.S. Taxation of Multinational Transactions
 - ACC 850 Accounting for Multiunit Enterprises

- **Required Elective Courses: COM 875 and FI 801**

Note: For any option, alternative courses can be substituted with the approval of the Director or Assistant Director of the MS in Accounting Program.

Scheduling Advice

- Taxation Option (TAX) suggestions:
 - ACC 833 and 836 may be taken concurrently.

- Information Systems (IS) Option suggestions:
 - Only 4 of the 6 courses are required for this specialty.
 - For a solid technical core, the faculty recommends ACC 822, 823, 825, and 826.
 - Non-MSU undergraduate accounting majors wanting to complete their M.S. in one year should take ACC 821 in the fall.

- For those wishing to take the CPA exam:
 - ACC 850: Accounting for Multiunit Enterprises
 - ACC 833: Federal Income Taxation of Corporations and Shareholders
 - ACC 808: Contemporary Financial Reporting Decisions
 - ACC 814: Advanced Auditing
 - ACC 308: Governmental & Not-for-Profit Accounting (1 credit)*
*although credits at the 300-level cannot be counted toward the M.S. degree, having study in this subject is a requirement for CPA licensing in the State of Michigan. It is recommended that MSU undergraduates take this course in the last semester of their senior year.

Elective Courses

Students must select at least 1-18 elective credits, of which 9 must be outside the accounting major. Per accreditation standards, IS courses are not considered accounting. Thus, a student could choose an option in Public and Corporate Accounting or Taxation and Information Systems.

Students entering the M.S. Program without a previous degree in business may have to use their elective credits toward introductory courses in economics, finance, supply chain management, marketing and business law (FI 801, SCM 800, MKT 805).

Students can take up to six (6) credits at the 400 level (upon approval from the MS in Accounting Director or Assistant Director). For the approved elective courses, please refer to the Master of Science in Accounting Course Scheduling Guide.

Students may find courses of interest in other colleges/departments on campus for potential electives. You must get approval from the Director or Assistant Director on your all electives to count towards the 30 credits that are not listed on the elective sheet or study plan.

COURSES

FS=Fall SS=Spring US=Summer

Communication

Course	Course Name	Prereq.	Semester	Notes
COM 875	Communication Leadership Skills in Organizations		FS, SS, US	Required for all students. Does not require override unless dual enrolled or at enrollment limit.

Finance*

Course	Course Name	Prereq.	Semester	Notes
FI 413	Management of Financial Institutions	FI 311	FS, SS	
FI 451	International Financial Management	FI 311	FS, SS, US	
FI 457	Security Analysis	FI 312	FS, SS, US	
FI 473	Debt and Money Markets	FI 311	FS, SS	
FI 478	Investment Strategies and Speculative Markets	FI 311 and FI 312	FS, SS	Not available to students with credit in FI 852
FI 801	Managerial Finance	FI 311	FS, SS, US	Not available to students with credit in FI 311 & 312
FI 845/846	Financial Modeling & Simulation I & II	FI 801	FS, SS	Recommended background FI 851
FI 850/851	Introduction to Investments I & II	FI 801	SS	
FI 852/855	Financial Derivatives I & II	FI 850/851	SS	Limited enrollment – talk with Director
FI 853/854	Debt and Money Instruments and Markets/Fixed Income Assets	FI 850/851	FS	
FI 857	Security Analysis and Portfolio Management	FI 850/851	FS, SS	
FI 860/861	Multinational Corp Finance/International Financial Markets	FI 801	FS	
FI 862/865	Corporate Strategy Valuation/Corporate Real Options Valuation	FI 801	SS	Limited enrollment – talk with Director
FI 869/870	Entrepreneurial Finance Venture Capital/Venture Capital and Private Equity	FI 801	SS	

FI 877/878	Functional Mgt Financial Institutions/ Commercial Bank Management	FI 801	SS	Limited enrollment – talk with Director
------------	--	--------	----	--

**Graduate level finance courses are in high demand by MBA students. They are advanced level courses and many MS students do not have the background in finances. If you have an interest in finance, take FI 801. Those with more experience in finance (beyond FI 311 & 312 will fulfill the FI 801 prerequisite) should talk with the Director about taking the other 800 level courses.*

General Business/Pre-Law

Course	Course Name	Prereq.	Semester	Notes
GBL 460	International Law and Business	GBL 295	SS	
GBL 467	Emerging Enterprise Law	GBL 295	FS	
GBL 480	Environmental Law and Sustainability for Business: From Local to Global (I)		SS	

Management

Course	Course Name	Prereq.	Semester	Notes
MGT 411	Organizational Staffing	MGT 315	SS	
MGT 412	Compensation & Reward Systems	MGT 315	FS	
MGT 413	Personnel Training & Development	MGT 315	FS	
MGT 414	Diversity in the Workplace	MGT 315	SS	
MGT 475	Negotiation & Conflict Management		SS	
MGT 476/804	International Management	MGT 315	FS,SS	
MGT 810	Human Resource Management	MGT 315	SS	
MGT 811	Fundamentals of HR Staffing	MGT 315	SS	
MGT 832	Negotiation and Conflict Management	MGT 315	FS	Can only enroll in MS Section
MGT 840	Leadership	MGT 315	SS	

Marketing*

Course	Course Name	Prereq.	Semester	Notes
MKT 805	Marketing Management		FS, SS	Not available to MSU students with credit in MKT 300
MKT 860	International Business		FS	
MKT 862	Global Marketing	MKT 805	SS	
MKT 872	Experiential Learning in Global Marketing	MKT 862	SS	

**Formerly listed as MSC in Schedule of Courses.*

Supply Chain Management*

Course	Course Name	Prereq.	Semester	Notes
SCM 800	Supply Chain Management		FS	Not available to MSU students with credit in SCM 303
SCM 833	Decision Support Models	SCM 800/SCM 303	FS	
SCM 842	Total Quality Management	SCM 800/SCM 303	SS	
SCM 843	Sustainable Supply Chain Management	SCM 800/SCM 303	SS	

Course Descriptions: Specialty Options

Information Systems (IS)

(MSU undergraduate accounting majors need 4 courses from list; non-MSU undergraduate majors need 4 courses from list)

ACC 821 Enterprise Database Systems (required for non-MSU undergraduate majors)
Management of information in business organizations. Conceptual modeling of transaction process systems, workflow systems and enterprise-wide networks of value-added activities. Integration of decision support and policy level systems with economic event processing systems. Evolution of accounting systems.

ACC 822 Project Management
Management of information system projects. Modeling of business processes. Management of project scope, time and costs. Planning and control of projects. Program and portfolio management. Consulting issues for effective project management.

ACC 823 Advanced Enterprise Database Systems
Architecture of enterprise information. Semantic and syntactic modeling of enterprise economic phenomena, relational database technology and database design for business systems, business process analysis patterns and implementation compromises.

ACC 824 Governance and Control of Enterprise Systems
Governance and control of information technologies. Identification and valuation of key information and communication technologies, frameworks for assessing information system risk, information system auditing, and international standards for information technology governance and control.

ACC 825 Object-Oriented Business Information Systems
Analysis and design of object-oriented business systems. Unified modeling language descriptions of business phenomena and rules, object-oriented programming, use-case analysis and specifications, and XML tag sets for transactions and reporting.

ACC 826 Enterprise Information Systems
Analysis, design and use of enterprise systems. Importance of enterprise system fit and reengineering of the enterprise. Implementation risks and organizational returns. Use of enterprise software.

ACC 827 Accounting Analytics
Develop an accounting analytics mindset; determine and apply appropriate data analytic techniques based upon the accounting environment and situation. Use data visualization, predictive analytics and other analytics software as appropriate.

Public and Corporate Accounting

(focus on public and corporate accounting practice)

ACC 807 Financial Statement Analysis

Concepts of financial analysis using U.S. and international accounting information. Cash-flow and earnings-based models for business valuation, and supply of and demand for accounting information in financial markets.

ACC 808 Contemporary Financial Reporting Decisions

Framework for making professional judgments and decisions about accounting for contemporary financial reporting issues. Conceptual framework, standard setting, accounting for financial instruments, foreign subsidiaries, and hedging.

ACC 814 Advanced Auditing

Economic, regulatory and technology environments as it relates to auditing in the public and private sectors. Risk analysis, professional standards, audit evidence gathering and evaluations, accounting and auditing research and decision making.

ACC 833 Federal Income Taxation of Corporations and Shareholders

The Federal income taxation of corporations and shareholders resulting from operations, distributions, formations, liquidation, and reorganizations. Taxation of pass through entities.

ACC 841 Strategic Management Control Systems

Management accounting concepts for strategic management and business unit-management. Performance measurement, planning and budgeting, and control system design.

ACC 843 Value Chain Accounting and Analytics

Design and use of managerial accounting systems to support operational decisions in complex, real-world setting, using analytical techniques and real data.

ACC 850 Accounting for Multiunit Enterprises

Financial reporting and tax issues related to business combinations and divestitures and the resulting consolidated reporting of the multi-unit enterprise's financial and tax information.

Taxation

ACC 830 Tax Research

Writing and presentation techniques of tax research. Tax practice and procedure, and partnership taxation.

ACC 833 Federal Income Taxation of Corporations and Shareholders

The Federal income taxation of corporations and shareholders resulting from operations, distributions, formations, liquidation, and reorganizations. Taxation of pass through entities.

ACC 836 U.S. Taxation of Multinational Transactions

Federal income taxation of transactions by U.S. persons outside the United States, and of investments by foreign persons in the U.S.

ACC 850 Accounting for Multiunit Enterprises

Financial reporting and tax issues related to business combinations and divestitures and the resulting consolidated reporting of the multi-unit enterprise's financial and tax information.

Course Descriptions: Electives

Communication

COM 875 Communication Leadership Skills in Organizations

Theoretical and practical approaches to organizational communication and leadership. Communication and responsibility in a new era. Leadership self-assessment, leadership in action and managerial communication, and leadership accountability.

Finance

FI 413 Management of Financial Institutions

Management, decision-making and policy formulation for depository and non-depository financial institutions emphasizing commercial banking. Savings banks, credit unions and non-bank financial institutions including investment banks.

FI 451 International Financial Management

Financial management of multinational firms. Theoretical and applied aspects of international capital budgeting, capital structure, cash management, asset pricing, and risk management. Cross-cultural and ethical considerations.

FI 457 Security Analysis

Fundamental analysis of individual stocks. Discounted cash flow valuation, relative valuation, special situations. Management of a real-money stock portfolio, the Michigan State University Student Investment Fund.

FI 473 Debt and Money Markets

Role and nature of international debt and money markets. Corporate and government bond valuation, fixed income derivative instruments and bond portfolio management. Special role of "time" in debt and money markets.

FI 478 Investment Strategies and Speculative Markets

Pricing, trading strategies, hedging applications, and markets for forwards, futures, swaps, and options.

FI 801 Managerial Finance

Short-, intermediate- and long-term problems. Financial planning and control. Applications in domestic and international settings.

FI 845/846 Financial Modeling & Simulation I & II

Applications of financial theory through computer modeling. Financial forecasting, cash flow modeling, and valuation.

FI 850/851 Introduction to Investments I & II

Security risk and return concepts. Portfolio analysis and concepts of market efficiency. Equity investments, bonds, options, futures, and international securities.

FI 852/855 Financial Derivatives I& II

Theories of domestic and international financial markets and instruments. Effects of risk and maturity on prices. Arrangement of business and portfolio risk and returns with options and futures.

FI 853/854 Debt and Money Instruments and Markets/Fixed Income Assets

Fixed-income security markets. Valuation of instruments traded.

FI 857 Security Analysis & Portfolio Management

Fundamental analysis of individual stocks. Discounted cash flow valuation, relative valuation, and special situations. Management of student-run investment fund.

FI 860/861 Multinational Corp Finance/International Financial Markets

Cross-border capital budgeting, capital structure, cash management, corporate governance, foreign currency and Eurocurrency markets, and currency risk management.

FI 862/865 Corporate Strategy Valuation/Corporate Real Options Valuation

Financial background and practical application of discounted cash flow (DCF), residual income (RI), and real options analysis (ROA) helpful in valuing companies and making sound managerial decisions intended to create value and increase shareholders' wealth. Development of valuation models.

FI 869/870 Entrepreneurial Finance Venture Capital/Venture Capital and Private Equity

Financing of entrepreneurial startups, venture capital, and private equity. Valuations of entrepreneurial startups, structuring venture capital, and private equity deals and partnerships.

FI 877/878 Functional Mgt Financial Institutions/ Commercial Bank Management

Nature, structure, and management of commercial banks. Products and services offered, risks, policies, and strategies. Applications in domestic and international settings.

General Business/Pre-Law

GBL 460 International Law and Business

The impact of international law on business practices. Government regulation of international business.

GBL 467 Emerging Enterprise Law

In-depth analysis of the law for new ventures. Laws one must follow before, during, and after creation of a company.

GBL 480 Environmental Law and Sustainability for Business: From Local to Global (I)

Environmental law and sustainability for business from comparative as well as local, national, and international perspectives.

Management

MGT 411 Organizational Staffing

Job and organizational analysis. Personnel planning, recruitment, selection and placement. Employment interviewing and testing. Validation of selection procedures, equal opportunity employer (EEO) guidelines, and affirmative action. Issues and diversity of ethics.

MGT 412 Compensation and Reward Systems

Designing compensation systems. Job evaluation, internal and external equity. Pay-for-performance plans and financial incentives. Wage and salary surveys. Benefits administration. Diversity and ethical considerations.

MGT 413 Personnel Training and Development

Designing and implementing training and development programs. Career stages and career planning. Needs analysis. Experimental design and program evaluation. Learning theories. Issues and diversity of ethics.

MGT 414 Diversity in the Workplace

Problems experienced by racial, ethnic, physically disabled, and other minorities in work organizations. Awareness training for managers. Ethical issues.

MGT 475 Negotiation and Conflict Management

Negotiation and bargaining to manage people and interpersonal relations. Developmental processes, stages, and types of conflict. Conflict management and resolution.

MGT 476/804 International Management

Management challenges and roles in a multinational business. Strategic planning in global firms, managing people in international organizations, leadership, and the future of international management.

MGT 810 Human Resource Management for General Managers

Human resource management functions performed by all managers. Design, administration, and evaluation of human resource activities. Needs assessment, program implementation and evaluation, information management and decision support, and international human resource management.

MGT 811 Fundamentals of HR Staffing

Fundamentals of human resource staffing. Legal issues; measurement, reliability, and validity; job analysis; performance assessment; and recruitment.

MGT 832 Negotiation and Conflict Management

Negotiation and bargaining to manage people and interpersonal relations. Developmental processes, stages, and types of conflict. Conflict management and resolution.

MGT 840 Leadership (1-3 Credits)

Development of leadership abilities through readings and laboratory application.

Marketing

MKT 805 Marketing Management *(not available to MSU students with credit in MKT 300)*

Strategic and decision-making aspects of marketing functions. Analysis, coordination, execution of marketing programs. Development of strategies and tactics. Segmentation, marketing mix, market response modeling, and ethics in a global context.

MKT 860 International Business

Management of the firm in the multinational environment. Assessment of international modes of operations, markets, financial strategies, services, and resources. Competitive strategy.

MKT 862 Global Marketing

Marketing strategies for international expansion. Global marketing planning, market selection, timing, modes of entry, and the marketing activities necessary for global marketing expansion.

MKT 872 Experiential Learning in Global Marketing Management

Classroom and field experience on global marketing planning and export marketing management, management of the marketing programs in global markets, defining the scope of work, and preparing deliverables.

Supply Chain Management

SCM 800 Supply Chain Management (not available to *MSU* students with credit in *SCM 303*)

Fundamentals of materials and logistics management. Strategic impact of the transformation process in a global economy. Quality, inventory management, logistics strategy, customer service, international procurement, management of technology.

SCM 833 Decision Support Models(only 1.5 credits)

Analytical models to support decision making with specific supply chain focus. Topics include multiple regression, linear optimization, decisions under uncertainty, and forecasting.

SCM 842 Total Quality Management(only 1.5 credits)

Total quality management principles and practices, tools and techniques, implementation of continuous quality improvement programs, links to manufacturing and competitive strategies. Six Sigma and statistical quality control.

SCM 843 Sustainable Supply Chain Management(only 1.5 credits)

Sustainability within business and supply chain contexts. Balancing ecology/waste, economy, and equity. Supply chain sustainability from design and resource management through transformation processes, to delivery to the final customer.

Master of Science in Accounting Student Organizations and Activities

Many students choose Michigan State not only because of its excellent academic reputation and the variety of experiences available. To this end, the MS in Accounting Program create supportive activities where students can learn effectively about leadership role, cross-cultural understanding, and sense of community.

The MS Student Activities Board (SAB)

The role of the MS Student Activities Board is to provide students with a sense of community through professional, social, and community service events. This year, the board organized a variety of social activities including a football tailgate, a bowling event with competition among the program tracks, and a holiday reception to celebrate the MS December graduates. The board also sponsors several community service events such as Special Olympics for the Poly Hockey and Basketball Tournaments.

The MS Mentoring Program

The MS in Accounting Mentoring Program's mission is to offer peer support that helps incoming students maximize their experience at the Broad College and transition into the MS in Accounting Program with ease. Mentors serve as informal counsels to their mentees such as professional development, networking opportunity, learning about a new culture and basic guidance on class work or study plan in return they gain skills in relationship building, cultural diversity, and leadership. The Mentoring Program hosts several events each semester that are fun and promote cultural understanding and friendship between international and domestic students such as Team Building, Hayride/Pumpkin carving, International Spring Festival, Karaoke, and Potluck.

Accounting Student Association

The Accounting Student Association is organized by students for the purpose of providing those with an interest in accounting the opportunity to learn more about the profession. Its goal is to provide information about the field of accounting and the many alternative career paths within it. We do this through professional, academic, and social activities. You can find more information at the Accounting Student Association website at www.msuasa.com

Institute of Management Accountants (IMA)

The Institute of Management Accountants student chapter is organized to expose students from the accounting or finance majors who want to interact with professionals to learn about the career paths in corporations and industry. You will learn about the IMA organization, the Certified Management Exam (CMA), corporate internships, and future plant tours and networking opportunities. You can find more information at the Institute of Management Accountants website at <https://msu.edu/~imasc/about.html>.

Institute of Internal Auditors MSU Student Chapter (IIA)

The Institute of Internal Auditors MSU Student chapter aims to help students grow in their academic and professional careers. Through our events, we offer networking opportunities with

professionals in a variety of industries. We also provide our members with leadership opportunities and the chance to aid the community through volunteer work. We welcome all majors at any level because internal audit groups need a wide variety of backgrounds to be successful. Check out our Facebook group for scholarship opportunities, job postings, and our current events.

Leaders in Information Technology

Leaders in IT is a MSU student organization focused on bringing together students interested in IT for networking opportunities. The objective of the Leaders in IT is to improve the knowledge of information technology for future IT professionals. Students continue to develop their IT skills through interactive workshops hosted by MSU faculty. Students learn about companies hiring in IT and engage with recruiters to gain more information about internship and full time opportunities.

MSU VITA (Volunteering Income Tax Assistance Program)

MSU VITA is a student's organization in which students volunteer to provide tax services for eligible clients. The MSU VITA's mission is to provide the clients with high quality and accurate tax services. To establish public trust, the volunteers are rigorously trained and tested to provide the greater Lansing community with the greatest level of service. MSU VITA provides the volunteers with leadership and practical experience, while instilling in them the values of professional and courteous behavior. MSU VITA represents Michigan State University with students who are committed to learning and community service. You can find more information at the MSU VITA website at www.vita.msu.edu.

National Association of Black Accountants (NABA)

MSU NABA is a professional organization that prepares students to become better business professionals. NABA's motto is "Lifting As We Climb", which depicts the culture of learning and teaching the organization focuses on. From any general membership meeting, community service, fundraiser, site visit, or membership social, students will be able to see the amount of inclusion and support MSU NABA offers. Common descriptors made from members of the organization are NABA is like a family away from home, I feel welcomed when I attend NABA events, and NABA has helped me step out of my comfort zone. You can find more information at the MSU NABA website at <http://msunaba.weebly.com/>.

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 Nation's Top 100 Ranges by "Golf Range Magazine" for the 5th 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:

<http://oiss.isp.msu.edu/>.

Office of Study 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: <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.

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: <https://grad.msu.edu/gsr>

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

EY Communication Center

The EYCC is a unique and valuable resource to help MSA students develop and refine their interviewing, public speaking, and writing skills. Located in N210 in the Business College Complex, the EYCC offers the following services: résumé reviews, mock interviews, paper critiques, presentation development and rehearsal, one-to-one and small group communication consultations, and videotaping. To schedule an appointment with the EYCC, please go to <https://msu.mywconline.com/>.

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 Saturday, 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 quiet 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 the link below:

https://login.msu.edu/?App=LIB_Reservations.

Career Resources

Lear Corporation Center

The Lear Corporation Center provides comprehensive career services to all students. Through Handshake, 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:

<https://lear.broad.msu.edu/>.

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:

<https://lear.broad.msu.edu/>.

Important Phone Numbers

Athletic Ticket Office	(517) 355-1610
Breslin Student Events Center Ticket Office	(517) 432-5000
Department of Accounting & Information Systems	(517) 355-7486
Financial Aid Office	(517) 432-1759
Handicapper Services	(517) 353-9642
Lear Career Services Center	(517) 432-0830
Library (Business)	(517) 355-3380
Library (Main).....	(517) 355-8981
Michigan Residency Office	(517) 432-3488
MSU Help Line	(517) 353-4MSU or (800) 496-4MSU
Network Resource Center.....	(517) 353-9205
Parking Office	(517) 355-8440
Public Safety Department.....	(517) 355-8440
Registrar's Office	(517) 355-3300
Student Accounts Office	(517) 355-5050
Wharton Center Ticket Office	(800) 942-7866 or (517) 432-2000
Writing Center	(517) 432-3610

Citation Guideline

All external sources used 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 considered to 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 25, 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)

Master of Science in Accounting Program Policy on Academic Performance

A minimum of 30 credits, with a minimum cumulative grade-point average of 3.00, is required for the M.S. degree. **At least 24 credits must be at the 800-level.** Students are required to select one of the following options: financial reporting and assurance services, information systems, management accounting, or taxation. For each option, students are required to take at least 12-15 of the designated credits and at least 9 credits outside of the accounting major (see elective course description).

Academic Assessment

Michigan State University uses a numerical system - 4.0, 3.5, 3.0, 2.5, 2.0, 1.5, 1.0, 0.0 and a pass/no grade system in certain courses. Students who are enrolled in the Master of Science in accounting degree program are expected to maintain: (1) a minimum grade-point average of 3.00 each semester, (2) a minimum cumulative grade-point average of 3.00, and (3) a grade-point average of at least 3.00 in courses constituting an area of specialty in accounting study.

The Director and Assistant Director of the Program in Accounting monitor the progress of students who are enrolled in the M.S. in accounting degree program. A policy statement containing additional information relative to academic standards is available from the director. A student who does not maintain a 3.00 grade-point average will be placed on final probation. Such a student will be given the next semester of enrollment to achieve a 3.00 grade-point average; otherwise, dismissal from the program will result.

Incomplete grades are given only under extreme circumstances and must be requested from the faculty member in writing. Specific time limits will be established for completion in accordance with University guidelines.

The MSU Registrar's Office provides final grades at the end of each course on the STU-INFO website. Grades may be viewed by logging in at: stuinfo.msu.edu. Printed grade reports may be requested from the MSU Registrar's Office by contacting msuhelp@msu.edu or call (517) 353-4678 or (800) 496-4678. In addition to grades earned in current courses, grade reports include cumulative grade point average and credits earned to date.

Confidentiality of Student Records

Under the Federal Family Educational Rights and Privacy Act of 1974, registered students have access to their educational records. 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. You 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.

Honors, Diploma, and Transcripts

Upon completion of all degree requirements the chairperson of the department and the Dean of the Broad Graduate School of Management approve the certification for graduation along with the specialty option. The Office of the Registrar will enter on the student's academic record the name of the option and the date that it was completed. This certification will appear on the student's transcript. The MS diploma will read: Degree of Master of Science in Accounting. The transcript will list your major as Accounting and Information Systems along with your specialty option.

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:

<https://reg.msu.edu/Transcripts/Transcript.aspx>

Class Attendance

Students should be prepared for class and ready to participate in meaningful classroom activities. While the spirit of classroom discussion encourages an open atmosphere for diverse opinions, courtesy and professionalism should always prevail. The classroom environment is not conducive to interruptions while class is in session, including leaving the classroom, cell phones, computer games, and non-class related Internet surfing. Professors manage the classroom experience and decide the level of classroom activity, when breaks will occur, and what is appropriate in the classroom. Professionalism and respect for classmates and faculty are always expected.

Master of Science in Accounting Program Policy on Academic Integrity

Academic integrity is fundamental to the MS learning process because personal integrity is an extremely important characteristic in the business world. 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 make a contribution to the team effort, and that the assignment is the product of that specific team.

All external sources (ideas, words, and websites) used for MS 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 for this document. A student or team may receive a failing grade for the assignment, the course, or may be dismissed from the MS accounting program.

While MS Accounting Program faculty members are responsible for defining the course requirements in regard to individual and team assignments, MS Accounting Program students are responsible for making sure that they fully 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).

Course requirements are based on either team or individual 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. Students are expected to work as a unit on team-based assignments, bringing together the subject knowledge represented by members of the study team. 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 MS Accounting Program.

The 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).

Student Conduct and Conflict Resolution

The MS experience is always based on principles of professional conduct and mutual respect . While the spirit of classroom discussion encourages an open atmosphere for diverse opinions, courtesy and professionalism should always prevail.

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. Scheduling and availability for make-up exams will be at the discretion of the faculty member.

A number of course projects within the MS Accounting Program are dependent upon the collaboration of team members working toward an outcome: a presentation, paper, or other assignments. 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 consult with the faculty member teaching the course.

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 Director of the MS Accounting Program or the Ombudsman <https://ombud.msu.edu/>. If still aggrieved, a student may submit a formal, written grievance.

Graduate Student Academic Grievance Hearing Procedures

For the MS in Accounting Program

Each right of an individual places a reciprocal duty upon others: the duty to permit the individual to exercise the right. The student, as a member of the academic community, has both rights and duties. Within that community, the student's most essential right is the right to learn. The University has a duty to provide for the student those privileges, opportunities, and protections which best promote the learning process in all its aspects. The 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. (GSRR Article 1.2)

The *Michigan State University Student Rights and Responsibilities (SRR)* and the *Graduate Student Rights and Responsibilities (GSRR)* documents establish the rights and responsibilities of MSU students and prescribe procedures to resolve allegations of violations of those rights through formal grievance hearings. In accordance with the SRR and the GSRR, the MS in Accounting Program has established the following Hearing Board procedures for adjudicating graduate student academic grievances and complaints. (See GSRR 5.4.)

I. JURISDICTION OF THE MS in ACCOUNTING PROGRAM HEARING BOARD:

- A. The Hearing Board serves as the initial Hearing Board for academic grievance hearings involving graduate students who allege violations of academic rights or seek to contest an allegation of academic misconduct (academic dishonesty, violations of professional standards or falsifying admission and academic records). (See GSRR 2.3 and 5.1.1.)
- B. Students may not request an academic grievance hearing based on an allegation of incompetent instruction. (See GSRR 2.2.2)

II. COMPOSITION OF THE HEARING BOARD:

- A. The Program shall constitute a Hearing Board pool no later than the end of the tenth week of the spring semester according to established Program procedures. Hearing Board members serve one-year terms with reappointment possible. The

Hearing Board pool should include both faculty and graduate students. (See GSRR 5.1.2 and 5.1.6.)

- B. The Chair of the Hearing Board shall be the faculty member with rank who shall vote only in the event of a tie. In addition to the Chair, the Hearing Board shall include an equal number of voting graduate students and faculty. (See GSRR 5.1.2, and 5.1.5.)
- C. The Program will train hearing board members about these procedures and the applicable sections of the GSRR. (See GSRR 5.1.3.)

III. REFERRAL TO THE HEARING BOARD:

- A. After consulting with the instructor and appropriate unit administrator, graduate students who remain dissatisfied with their attempt to resolve an allegation of a violation of student academic rights or an allegation of academic misconduct (academic dishonesty, violations of professional standards or falsifying admission and academic records) may request an academic grievance hearing. When appropriate, the Department Chair, in consultation with the Dean, may waive jurisdiction and refer the request for an initial hearing to the College Hearing Board. (See GSRR 5.3.6.2.)
- B. At any time in the grievance process, either party may consult with the University Ombudsperson. (See GSRR 5.3.2.)
- C. In cases of ambiguous jurisdiction, the Dean of The Graduate School will select the appropriate Hearing Board for cases involving graduate students. (See GSRR 5.3.5.)
- D. Generally, the deadline for submitting the written request for a hearing is the middle of the next semester in which the student is enrolled (including Summer). In cases in which a student seeks to contest an allegation of academic misconduct and the student's dean has called for an academic disciplinary hearing, the student has **10** class days to request an academic grievance to contest the allegation. (See GSRR 5.3.6.1 and 5.5.2.2.)
- E. If either the student (the complainant) or the respondent (usually, the instructor or an administrator) is absent from the university during that semester, or if other appropriate reasons emerge, the Hearing Board may grant an extension of this deadline. If the university no longer employs the respondent before the grievance hearing commences, the hearing may proceed. (See GSRR 5.4.9.)
- F. A written request for an academic grievance hearing must (1) specify the specific bases for the grievance, including the alleged violation(s), (2) identify the individual against whom the grievance is filed (the respondent) and (3) state the

desired redress. Anonymous grievances will not be accepted. (See GSRR 5.1 and 5.3.6.)

IV. PRE-HEARING PROCEDURES

- A. After receiving a graduate student's written request for a hearing, the Chair of the Department will promptly refer the grievance to the Chair of the Hearing Board. (See GSRR 5.3.2, 5.4.3.)
- B. Within **5** class days, the Chair of the Hearing Board will:
 - 1. forward the request for a hearing to the respondent;
 - 2. send the names of the Hearing Board members to both parties and, to avoid conflicts of interest between the two parties and the Hearing Board members, request written challenges, if any, within **3** class days of this notification;
 - 3. rule promptly on any challenges, impanel a Hearing Board and send each party the names of the Hearing Board members. If the Chair of the Hearing Board is the subject of a challenge, the challenge shall be filed with the Dean of the College, or designee. (See GSRR 5.1.7.)
 - 4. send the Hearing Board members a copy of the request for a hearing and the written response and send all parties a copy of these procedures.
- C. Within **5** class days of being established, the Hearing Board shall review the request, and, after considering all requested and submitted information:
 - 1. accept the request, in full or in part, and promptly schedule a hearing.
 - 2. reject the request and provide a written explanation to appropriate parties; e.g., lack of jurisdiction. (The student may appeal this decision.)
 - 3. the GSRR allows the hearing board to invite the two parties to meet with the Hearing Board in an informal session to try to resolve the matter. Such a meeting does not preclude a later hearing. However, by the time a grievance is requested all informal methods of conflict resolution should have been exhausted so this option is rarely used. (See GSRR 5.4.6.)
- D. If the Hearing Board calls for a hearing, the Chair of the Hearing Board shall promptly negotiate a hearing date, schedule an additional meeting only for the Hearing Board should additional deliberations on the findings become necessary, and request a written response to the grievance from the respondent.

- E. At least **5** class days before the scheduled hearing, the Chair of the Hearing Board shall notify the respondent and the complainant in writing of the (1) time, date, and place of the hearing; (2) the names of the parties to the grievance; (3) a copy of the hearing request and the respondent's reply; and (4) the names of the Hearing Board members after any challenges. (See GSRR 5.4.7.)
- F. At least **3** class days before the scheduled hearing, the parties must notify the Chair of the Hearing Board the names of their witnesses and advisor, if any, and request permission for the advisor to have voice at the hearing. The chair may grant or deny this request. The Chair will promptly forward the names given by the complainant to the respondent and visa versa. (See GSRR 5.4.7.1.)
- G. The Chair of the Hearing Board may accept written statements from either party's witnesses at least **3** class days before the hearing. (See GSRR 5.4.9.)
- H. In unusual circumstances and in lieu of a personal appearance, either party may request permission to submit a written statement to the Hearing Board or request permission to participate in the hearing through an electronic communication channel. Written statements must be submitted to the Hearing Board at least **3** class days before the scheduled hearing. (See GSRR 5.4.9c.)
- I. Either party to the grievance hearing may request a postponement of the hearing. The Hearing Board may either grant or deny the request. (See GSRR 5.4.8.)
- J. At its discretion, the Hearing Board may set a reasonable time limit for each party to present its case, and the Chair of the Hearing Board must inform the parties of such a time limit in the written notification of the hearing.
- K. Hearings are closed unless the student requests an open hearing, which would be open to all members of the MSU community. The Hearing Board may close an open hearing to protect the confidentiality of information or to maintain order. (See GSRR 5.4.10.4.)
- L. Members of the Hearing Board are expected to respect the confidentiality of the hearing process. (See GSRR 5.4.10.4.and 5.4.11.)

V. HEARING PROCEDURES:

- A. The Hearing will proceed as follows:
 - 1. Introductory remarks by the Chair of the Hearing Board: The Chair of the Hearing Board introduces hearing panel members, the complainant, the respondent and advisors, if any. The Chair reviews the hearing procedures, including announced time restraints for presentations by each party and the witnesses, and informs the parties if their advisors may have a voice in the hearings and if the proceedings are being recorded.

Witnesses shall be excluded from the proceedings except when testifying.
The Chair also explains:

- In academic grievance hearings in which a graduate student alleges a violation of academic rights, the student bears the burden of proof.
- In hearings in which a graduate student seeks to contest allegations of academic misconduct, the instructor bears the burden of proof.
- All Hearing Board decisions must be reached by a majority of the Hearing Board, based on a "clear and convincing evidence." (See GSRR 8.1.18.)

(See GSRR 5.4.10.1 and 8.1.18.) For various other definitions, see GSRR Article 8.)

2. If the complainant fails to appear in person or via an electronic channel at a scheduled hearing, the Hearing Board may either postpone the hearing or dismiss the case for demonstrated cause. (See GSRR 5.4.9a.)
3. If the respondent fails to appear in person or via an electronic channel at a scheduled hearing, the Hearing Board may postpone the hearing, hear the case in the respondent's absence, or dismiss the case. (See \ GSRR 5.4.9-b.)
4. If the respondent is absent from the University during the semester of the grievance hearing or no longer employed by the University before the grievance procedure concludes, the hearing process may still proceed. (See GSRR 5.3.6.1.)
5. To assure orderly questioning, the Chair of the Hearing Board will recognize individuals before they speak. All parties have a right to speak without interruption. Each party has a right to question the other party and to rebut any oral or written statements submitted to the Hearing Board. (See GSRR 5.4.10.2.)
6. Presentation by the Complainant: The Chair recognizes the complainant to present without interruption any statements relevant to the complainant's case, including the redress sought. The Chair then recognizes questions directed at the complainant by the Hearing Board, the respondent and the respondent's advisor, if any.
7. Presentation by the Complainant's Witnesses: The Chair recognizes the complainant's witnesses, if any, to present, without interruption, any statement directly relevant to the complainant's case. The Chair then

recognizes questions directed at the witnesses by the Hearing Board, the respondent, and the respondent's advisor, if any.

8. Presentation by the Respondent: The Chair recognizes the respondent to present without interruption any statements relevant to the respondent's case. The Chair then recognizes questions directed at the respondent by the Hearing Board, the complainant, and the complainant's advisor, if any.
9. Presentation by the Respondent's Witnesses: The Chair recognizes the respondent's witnesses, if any, to present, without interruption, and statement directly relevant to the respondent's case. The Chair then recognizes questions directed at the witnesses by the Hearing Board, the complainant, and the complainant's advisor, if any.
10. Rebuttal and Closing Statement by Complainant: The complainant refutes statements by the respondent, the respondent's witnesses and advisor, if any, and presents a final summary statement.
11. Rebuttal and Closing Statement by Respondent: The respondent refutes statements by the complainant, the complainant's witnesses and advisor, if any, and presents a final summary statement.
12. Final questions by the Hearing Board: The Hearing Board asks questions of any of the participants in the hearing.

VI. POST-HEARING PROCEDURES

A. Deliberation:

After all evidence has been presented, with full opportunity for explanations, questions and rebuttal, the Chair of the Hearing Board shall excuse all parties to the grievance and convene the Hearing Board to determine its findings in executive session. When possible, deliberations should take place directly following the hearing and/or at the previously scheduled follow-up meeting. (See Section IV.D above.)

B. Decision:

1. In grievance (non-disciplinary) hearings involving graduate students in which a majority of the Hearing Board finds, based on a "clear and convincing evidence," that a violation of the student's academic rights has occurred, and that redress is possible, it shall recommend an appropriate remedy to the Department Chair or School Director. Upon receiving the Hearing Board's recommendation, the Department Chair or School Director shall implement an appropriate remedy, in consultation with the Hearing Board, within 3 class days. If the Hearing Board finds that no

violation of academic rights has occurred, it shall so inform the Chair or Director. The Chair of the Hearing Board shall promptly forward copies of the final decision to parties and the University Ombudsperson. (See GSRR 5.4.11.)

2. In grievance (non-disciplinary) hearings involving graduate students in which the Hearing Board serves as the initial hearing body to adjudicate an allegation of academic dishonesty and, based on a "clear and convincing evidence," the Hearing Board finds for the student, the Hearing Board shall recommend to the Department Chair or School Director that the penalty grade be removed, the Academic Dishonesty Report be removed from the student's records and a "good faith judgment" of the student's academic performance in the course take place. If the Hearing Board finds for the instructor, the penalty grade shall stand and the Academic Dishonesty Report regarding the allegation will remain on file, pending an appeal, if any to the College Hearing Board within **5** class days of the Hearing Board's decision. If an academic disciplinary hearing is pending, and the Hearing Board decides for the instructor, the graduate student's disciplinary hearing before either the College Hearing Board or the Dean of The Graduate School would promptly follow, pending an appeal, if any, within **5** class days. (See GSRR 5.5.2.2, 5.4.12.3, and 5.5.2.2)

C. Written Report:

The Chair of the Hearing Board shall prepare a written report of the Hearing Board's findings, including recommended redress or sanctions for the complainant, if applicable, and forward a copy of the decision to the appropriate unit administrator within **3** class days of the hearing. The report shall indicate the rationale for the decision and the major elements of evidence, or lack thereof, that support the Hearing Board's decision. The administrator, in consultation with the Hearing Board, shall then implement an appropriate remedy. The report also should inform the parties of the right to appeal within **5** class days following notice of the decision, or **5** class days if an academic disciplinary hearing is pending. The Chair shall forward copies of the Hearing Board's report and the administrator's redress, if applicable, to the parties involved, the responsible administrators, the University Ombudsperson and the Dean of The Graduate School. All recipients must respect the confidentiality of the report and of the hearing board's deliberations resulting in a decision. (See GSRR 5.4.12 and 5.5.2.2)

VII. APPEAL OF THE HEARING BOARD DECISION:

- A. Either party may appeal a decision by the Hearing Board to the College Hearing Board for cases involving (1) academic grievances alleging violations of student rights and (2) alleged violations of regulations involving academic misconduct (academic dishonesty, professional standards or falsification of admission and academic records.) (See GSRR 5.4.12.)
- B. All appeals must be in writing, signed and submitted to the Chair of the College Hearing Board within **5** class days following notification of the Hearing Board's decision. While under appeal, the original decision of the Hearing Board will be held in abeyance. (See GSRR 5.4.12, 5.4.12.2 and 5.4.12.3.)
- C. A request for an appeal of a Hearing Board decision to the College Hearing Board must allege, in sufficient particularity to justify a hearing, that the initial Hearing Board failed to follow applicable procedures for adjudicating the hearing or that findings of the Hearing Board were not supported by the "clear and convincing evidence." The request also must include the redress sought. Presentation of new evidence normally will be inappropriate. (See GSRR 5.4.12.1, 5.4.12.2 and 5.4.12.4.)

VIII. RECONSIDERATION:

If new evidence should arise, either party to a hearing may request the appropriate Hearing Board to reconsider the case within **30** days upon receipt of the hearing outcome. The written request for reconsideration is to be sent to the Chair of the Hearing Board, who shall promptly convene the Hearing Board to review the new material and render a decision on a new hearing. (See GSRR 5.4.13.)

IX. FILE COPY:

The Chair of the Department shall file a copy of these procedures with the Office of the Ombudsperson and with the Dean of The Graduate School. (See GSRR 5.4.1.)

Graduate Students Rights and Responsibilities

Article 1: Graduate Student Rights and Responsibilities at Michigan State University

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 that best promotes the University's basic purposes by providing an environment most conducive to the many faceted activities of instruction, research, and service.

1.2 Each right of an individual places a reciprocal responsibility upon others: the responsibility to permit the individual to exercise the right. The graduate student, as a member of the academic community, has both rights and responsibilities. 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 that best promote the learning process in all its aspects. The graduate student 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 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 that 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 also a citizen of the larger society who retains those rights, protections, and guarantees of fair treatment held by all citizens, 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 student conduct is regulated, broadly referred to as “regulations” in the remainder of this Article.

1.5.1 There shall be no regulation unless there is a demonstrable need that is reasonably related to the basic purposes and necessities of the University as stipulated herein.

1.5.2 To the maximum extent feasible, graduate students shall participate in formulating and revising regulations governing graduate student rights and responsibilities.

1.5.3 All regulations governing graduate student rights and responsibilities shall be made public in an appropriate manner.

1.5.4 Every regulation shall be as brief, clear, and specific as possible.

1.5.5 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.

1.5.6 Regulations shall respect the free expression of ideas and shall encourage competition of ideas from diverse perspectives.

1.5.7 Procedures and penalties for the violation of regulations shall be designed for guidance or correction of behavior only.

1.5.8 Penalties shall be commensurate with the seriousness of the offense. Repeated violations may justify increasingly severe penalties.

1.5.9 There shall be clearly defined channels and procedures for the appeal and review of:

a. The finding of a 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 that is alleged to be inconsistent with the guidelines in this document.

d. The lack of adherence to the applicable procedures in the adjudication.

1.5.10 Every regulation shall specify to whom it applies and whether responsibility for compliance lies with graduate students either individually or collectively.

1.6 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 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 that 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 that 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 competence of instruction shall be judged by the faculty.

2.2.2 Colleges and departments/schools 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 that 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 In all areas of graduate education, faculty and students shall comply with the MSU Anti-Discrimination Policy.

2.3.2 The graduate student has a right to be governed by written academic regulations. The graduate student has a right to accurate, timely, and clearly stated information concerning the 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 that may apply. Requirements for the student's academic program and written academic regulations, including codes of professional behavior, shall be made known and made

available 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.

2.3.3 The graduate student, regardless of degree program, has a right to receive accurate information. Faculty will strive to provide the best advice possible concerning program planning, research, professional expectations, selection of courses and professors, and general degree requirements.

2.3.4 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.

2.3.5 The graduate student shall be free to take reasoned exception to information and views offered in instructional contexts and to reserve judgment about matters of opinion, without fear of penalty or reprisal.

2.3.6 Graduate students and faculty share the responsibility of maintaining classroom decorum and a collegial atmosphere that ensures teaching and learning.

2.3.7 The graduate student shares with the faculty the responsibility for maintaining the integrity of scholarship, grades, and professional standards.

2.3.8 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.

2.3.9 The graduate student has a right to academic evaluations that 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. (See also the *Code of Teaching Responsibility*.)

2.3.10 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.)

2.3.11 Graduate students and faculty members share the responsibility for maintaining professional relationships based on mutual trust and civility.

2.3.12 Graduate student have 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 or college is responsible for informing, in writing, all incoming graduate students of program requirements and procedures.

2.4.2 Guidance Committee. It shall be the responsibility of each graduate student admitted to a doctoral 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 to resolve the problem.

2.4.2.1 For graduate students in doctoral programs, the guidance committee shall be formed within the first two semesters of doctoral study, or within two semesters beyond the master's degree or its equivalent. Within one semester 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 as 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 thesis/dissertation committee to supersede or supplement the guidance committee. Committee or thesis/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 or college shall establish procedures for altering individual student programs that have been approved in accordance 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 formatting, duplicating 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 in writing to its 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 evaluations to assess their academic progress, performance, and professional potential. Evaluation of graduate students shall be made only by persons who are qualified to make that evaluation. 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 in writing in a timely manner, and a copy of the notice shall be placed in the student's academic file.

2.4.8.2 When a graduate student's status in a program has been determined to be in jeopardy, the graduate student shall be informed in writing in a timely manner, and a copy of the notice shall be placed in the student's academic file.

2.4.9 Dismissals and Withdrawals. Each department/school and college shall establish criteria for the dismissal or withdrawal of students enrolled in its programs. Such criteria shall be published and given to students at the time they begin their programs. Should a decision to dismiss a student be made, the affected student shall be notified in writing in a timely manner. All information regarding the decision is to be held in strict confidence between the student and those faculty and administrators with responsibility for the student, on a need to know basis; release may be only with the written consent of the student involved unless the decision becomes the substance for a grievance procedure, in which case such information shall be released to the grievance committee. All records and information created under this article shall be released only in accordance with the University's published policies governing privacy and release of student records. The same privacy is to be accorded the reasons for a student's temporary or permanent withdrawal from the University. Should a decision to dismiss be held in abeyance, pending completion of the stipulated conditions, these conditions must be communicated in writing in a timely manner to the student.

2.5 Educational Training of Graduate Students in Teaching Roles (not covered by the Graduate Employees Union collective bargaining contract).

2.5.1 Colleges and department/schools 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 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 University Council.

2.5.2.1 The coordinator of each course staffed by graduate students in teaching roles shall submit each semester 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 college/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. If evaluations or summaries of them are kept beyond the student's tenure at the University, these records should be altered so as to be anonymous.

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 at Michigan State University

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 as well as current federal and State law.

3.1.1 Because of respect for the privacy of the individual graduate student, record keeping must be performed only by University personnel whose job responsibilities require record keeping.

3.2 All policies and practices governing access to, and maintenance and release of, graduate student records shall conform to the University's published guidelines. (See the *MSU Access to Student Information* policy at <https://reg.msu.edu/ROInfo/Notices/PrivacyGuidelines.aspx>).

3.2.1 No record shall be made, reproduced, or retained unless there is a demonstrable need for it that is reasonably related to the basic purposes and necessities of the University.

3.2.2 The University shall not make, reproduce, or retain records of a graduate student's religious or political beliefs or affiliations without the graduate student's knowledge and consent.

3.2.3 Graduate students shall have the right to inspect any of their own educational records, except as waived by the graduate student (e.g., confidential letters of recommendation). Student educational records include official transcripts, student disciplinary records, and records regarding academic performance. Students shall have the right to provide a written explanation for documents in their files. The explanation shall be included in the graduate student's educational records file.

3.2.4 All policies and practices dealing with the acquisition and dissemination of information in graduate student records shall be formulated with due regard for the graduate student's right to privacy and access.

3.2.5 All graduate student educational records used to make determinations of progress in the graduate student's academic program or employment shall include a notation of the name of the person who supplied the information and the date of its entry, where practical, except for central, Student Information System records.

3.2.6 Confidential records shall be responsibly handled. Units shall train persons handling such records in appropriate methods of keeping and disposing of confidential records.

3.2.7 No one outside the faculty or administrative staff of Michigan State University, except as permitted or 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.

3.2.8 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.

3.2.8.1 These policies and practices shall conform to current federal and State law. In addition, any changes to the policies shall be made known to the graduate student body through the all-university graduate student governing body.

Article 4: Graduate Student Support

4.0 The term “graduate assistant” in this Article refers to graduate assistants who are not covered by the Graduate Employees Union collective bargaining contract. Employment policies and the issues that are encompassed by employment and involve students who are included in the collective bargaining unit shall be covered by the GEU contract.

4.1 Classes of Support

4.1.1 Students receiving support through the University primarily constitute three groups:

- (a) graduate assistants
- (b) University employees
- (c) fellowship, scholarship and/or grant recipients

4.2 Graduate Assistants

4.2.1 Graduate assistants are graduate students currently enrolled in degree programs who are appointed through established University procedures and in accordance with University policies governing graduate assistantships. Duties assigned to graduate assistants may include (but are not limited to) classroom instruction, student advising, writing supervision, reading of papers and examinations, and research. The responsibilities delegated to a graduate assistant must be performed under the supervision of an appropriate faculty member or administrator.

4.2.2 With the participation of graduate student representatives, each unit appointing graduate assistants shall develop policies and make available current information covering, but not limited to, the following:

- (a) criteria for selecting new graduate assistants
- (b) criteria for renewing and/or continuing graduate assistantships
- (c) stipends (see 4.2.4)
- (d) stipend advancement and promotion
- (e) tax status of stipends (according to IRS policy)
- (f) procedures for evaluating performance (see also 2.5.2–2.5.2.4)
- (g) length of term of appointment, including continuance and renewal of graduate assistantships
- (h) work load, duties, and vacation schedules

(i) grievance procedures

4.2.3 By April 15th of each calendar year, units shall advise each graduate assistant in writing of one (or more) of the following: (a) the assistantship will be renewed for the following academic year or a portion thereof; (b) the assistantship will be renewed provided the assistant is able to meet certain specified conditions; (c) the assistantship will be renewed provided the unit is able to meet certain specified conditions; (d) the assistantship will not be renewed for the following academic year. If the assistantship is not renewed, the reasons shall be indicated. When citing (b) above, the unit shall include the date by which the student must satisfactorily complete the specified criteria and the date by which the unit will notify the student about its decision to renew the assistantship for the appropriate semester(s). When citing (c) above, the unit shall include the date by which it will notify the student about its decision to renew the assistantship for the appropriate semester(s). Evaluative judgments about students should be communicated in accordance with guidelines in 2.4.8. (See all Sections 2.5.2–2.5.2.4.)

4.2.4 The Office of the Provost shall establish a campus-wide policy for graduate assistant stipends, considering (a) the amount of stipend adequate in relation to the current cost of living, (b) the need to be competitive with other universities, and (c) the availability of resources for graduate assistant stipends. (The Office of the Provost shall consult with the Dean of The Graduate School and the University Committee on Graduate Studies on graduate assistant stipend levels.)

4.2.5 Graduate assistants are entitled to all benefits normally accorded to full-time graduate students, except as specified under policies established in accordance with 4.2.7.

4.2.6 All graduate assistants are entitled to such clerical-secretarial help and supplies as are commensurate with their assigned responsibilities and the resources of the unit.

4.2.7 The Office of the Provost, in consultation with the Dean of the Graduate School and the University Committee on Graduate Studies and other appropriate, duly authorized authorities, shall review and publish policies for graduate assistants relating to (a) sick leave, (b) parking privileges, (c) bus privileges, (d) travel off campus, (e) insurance, (f) health care, and (g) tuition waivers.

4.2.8 Within the constraints of their training, experience, and responsibilities, graduate assistants have a right to the same professional respect as that accorded to regular faculty.

4.3 University-Employed Graduate Students

4.3.1 The University's student employment office shall publish annually minimum and maximum salaries and hourly wages for University-employed graduate students. This office shall have the authority to approve unit requests for all payments above the established maximums.

4.3.2 The University shall not deny a regular employee's fringe benefits solely because the person also is registered as a student.

4.3.3 University employees who are pursuing graduate study are bound by collective bargaining agreements or other applicable University personnel policies and agreements.

4.3.4 Employment-related grievances of graduate students employed in non-academic positions should be filed with the employing units under their respective procedures.

4.4 Fellowship, Scholarship, and Grant Recipients

4.4.1 A graduate student supported by a fellowship, scholarship and/or grant shall have a right to such information as (a) the responsibilities and performance required for retention of support, (b) the privileges and status associated with support, and (c) grievance procedures.

4.5 University Policies Relating to Graduate Student Support Recipients

4.5.1 Michigan State University is an Affirmative-Action, Equal-Opportunity Employer. Therefore, employment appointment policies shall be consistent with anti-discrimination policies of Michigan State University.

4.5.2 Graduate students shall be informed of all employment policies when a position is tendered.

4.5.3 The University retains the right to demote, suspend, terminate, or otherwise discipline graduate students receiving support through the University for cause and for failure to meet their responsibilities. The University also retains the right to terminate graduate students' participation in an academic program, which in turn may terminate the graduate student's assistantship or other financial support. Graduate students who believe they have a grievance under this article may utilize the judicial procedures outlined in Article 5.

4.5.3.1 In cases where the graduate student contends that action of the University may cause irreparable harm, the student may appeal to the appropriate judiciary for an expedited hearing.

Article 5: Adjudication of Cases Involving Graduate Student Rights and Responsibilities

5.1 Judicial Structure

Hearing boards shall establish their own procedures in a manner consistent with this document. A copy of procedures adopted by each unit shall be filed with the Office of the Ombudsperson and with the Office of the Dean of the Graduate School.

5.1.1 To promote effective functioning of the system of graduate student rights and responsibilities, an appropriate judicial structure and process shall be established for hearing and adjudicating all cases brought by and against graduate students in the following areas:

- (a) Academic rights and responsibilities
- (b) Professional rights and duties of graduate assistants not covered by the Graduate Employees Union collective bargaining contract
- (c) Professional rights and duties of other Graduate Students

5.1.2 Department/School/Program Hearing Boards. For adjudication to be conducted at the department/school level the parties shall attempt first to resolve the problem in informal, direct discussions. If the problem remains unresolved, adjudication may be handled formally through a department/school hearing board. The hearing board shall be composed of equal numbers of faculty and graduate students selected by their respective groups in accordance with the department/school/program hearing procedures. If the unit administrator is involved in the case, the unit administrator may not serve on the hearing board.

5.1.3 College Graduate Hearing Board. Each college shall establish a judiciary composed of the chair of the college graduate committee or designee and equal numbers of faculty and graduate students selected by their respective groups in accordance with college hearing procedures. Each college shall provide training to its hearing board members.

5.1.4 University Graduate Judiciary. A judiciary shall be established at the University level composed of the Dean of the Graduate School or designee, who shall serve as chairperson, three elected faculty members of the University Committee on Graduate Studies, and three graduate students chosen by the all-university graduate student governing body.

5.1.5 Each hearing board or judiciary shall be chaired by a faculty member. Each board or judiciary shall provide a suitable number of alternate members chose in accordance with the procedures established above.

5.1.6 Term of Office. Hearing board or judiciary members at all levels shall be selected during spring semester for the upcoming summer semester and shall serve one year. The one-year term shall not preclude reappointment of any member the following year. Hearing boards and judiciaries shall establish provisions for filling vacancies, including making appointments on an interim basis during summer semester.

5.1.7 Members of a hearing board or judiciary involved or possessing other conflicts of interest in a case at issue shall be disqualified from sitting on the hearing board or judiciary for that specific case.

(a) An approved alternate member from the appropriate faculty or student group will replace such person(s) in accordance with established guidelines.

(b) Either the complainant or respondent may submit to the chair of the hearing board or judiciary a challenge of board or judiciary members in instances of alleged conflicts of interest. Such challenges will be decided by the chair in a timely manner. The decision will be reported to both parties in writing three (3) class days after rendering a decision.

(c) Either party may remove a total of two board members, excluding the chair, without stated cause. The name(s) of the individual(s) must be transmitted to the chair no later than three (3) class days after receiving notification of the board's or judiciary's membership.

5.2 Jurisdiction of Alleged Violations (other than grievances).

5.2.1 Except as specified in this document (particularly in Section 5.1), alleged violations of student group regulations, general student regulations, or all-University policies as they apply to all students (undergraduate, graduate, graduate-professional) will be referred to the appropriate judiciary as outlined in the *Michigan State University Student Rights and Responsibilities*.

5.3 Redress of Grievances

5.3.1 With respect to allegations of violation(s) by or against a graduate student in the areas cited in 5.1.1, where possible, a student grievant or faculty complainant is encouraged to seek resolution and redress informally with the appropriate individual(s).

5.3.2 If problems arise in the relationship between instructor and student, the parties shall attempt first to resolve them in informal, direct discussions. If the problem remains unresolved, then the student shall consult with the unit administrator. If still aggrieved, a student may then submit a formal, written grievance for consideration by an appropriate hearing board. The formal grievance alleging violations of academic rights must include a proposed remedy, which could be implemented by a responsible administrator. The grievant or respondent may consult with the University Ombudsperson at any stage of the process.

5.3.3 The University undertakes, within the limits of its resources and the limits imposed by due respect for the professional rights of the faculty, to supply an appropriate remedy for legitimate student grievances that have judicial merit. (See Section 5.4.6). The limits of the University's resources proceed from factors that, while subject to its influence, are not always subject to its control.

5.3.4 To overcome the presumption of good faith in course instructors' and graduate committees' judgments of performance, grievances concerning academic evaluations must produce facts that provide clear and convincing evidence that demonstrates that an evaluation was based entirely or in part upon factors that are inappropriate or irrelevant to academic performance and applicable professional standards. (See 2.2 as well as 2.3.11 and 2.4.8.)

5.3.5 Any member of the academic community of Michigan State University may initiate a grievance involving the rights and responsibilities of graduate students. Grievances alleging violation of the academic rights of an undergraduate student by a graduate student shall be heard by the unit level judiciaries outlined in the *Michigan State University Student Rights and Responsibilities*.

5.3.6 In submitting a formal grievance to an appropriate hearing board (see Section 5.3.6.2) alleging violation(s) by or against a graduate student in the areas cited in 5.1, a grievant must submit a written, signed statement that specifies with sufficient particularity to justify proceedings the point(s) forming the basis of the grievance, the person(s) and/or unit(s) against whom/which the grievance is filed, and the redress that is sought.

5.3.6.1 Grievances must normally be initiated no later than mid-term 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 involved instructor is no longer employed by the University, the grievance process may nevertheless proceed.

5.3.6.2 Student grievances alleging violation of academic and professional rights must be initiated at the lowest administrative level feasible; normally, the department/school/program. With the approval of the college dean, departments/schools/program may waive jurisdiction and refer grievances to the college hearing board. A college dean may request a change of jurisdiction if the dean has concerns about a fair hearing.

5.4 Judicial Procedures

5.4.1 Departments/schools/programs and colleges shall review their hearing board procedures every five (5) years.

5.4.2 Procedures for the adjudication of grievances must proceed in a timely manner as defined below.

5.4.3 Upon receipt of a request for a formal grievance, the unit chair/director shall forward a copy of the grievance request to the chair of the hearing board who in turn shall transmit a copy of the grievance request within five (5) class days to the hearing board members and to the respondent.

5.4.4 In urgent cases in which it is alleged that a regulation, or an administrative decision or action threatens immediate and irreparable damage to any of the parties involved, the hearing board or judiciary shall expedite the hearing and final disposition of the case.

5.4.5 A hearing board or judiciary is empowered to act on a request to direct an individual or unit to discontinue or postpone an administrative decision or action that threatens immediate and irreparable damage to any of the parties involved pending final disposition of the case. The hearing board or judiciary shall expedite the hearing and final disposition of this urgent case.

5.4.6 A department/school/program or college hearing board shall review each hearing request for jurisdiction and judicial merit and may then forward a copy of the request to the appropriate

individual(s) and invite a written response. After considering all submitted information, the board may:

- a. Accept the request, in full or in part, and proceed to schedule a hearing.
- b. Reject the request and provide an appropriate explanation.
- c. Invite all parties to meet with the board for an informal discussion of the issues. Such a discussion shall not preclude a later hearing.

5.4.7 Notice of Hearing. At least five (5) class days prior to a formal hearing, both the respondent and the grievant shall be sent a written notification of hearing from the appropriate hearing body. This notice of hearing shall state:

- a. The nature of the issues, charges, and/or conflicts to be heard with sufficient particularity to enable both the respondent and the grievant to prepare their respective cases.
- b. The time and place of the hearing.
- c. The body adjudicating the case and the names of the members that make up the body, including the names of all alternate members.
- d. The names of the respondent and grievant.

5.4.7.1 At least three (3) class days before the hearing, the parties shall provide the chair of the hearing board with the names of their witnesses (if any) and advisor (if any). The chair of the hearing board shall forward this information to both parties to the hearing.

5.4.8 Either the grievant or the respondent may request, with cause, a postponement prior to the scheduled time of a hearing. The hearing board may grant or deny such a request.

5.4.9 Both the respondent and the complainant shall be expected to appear at the hearing and present their cases to the hearing board.

- a. Should the grievant fail to appear, the hearing board may either postpone the hearing or dismiss the case.
- b. Should the respondent fail to appear, the hearing board may either postpone the hearing or, only in unusual circumstances, hear the case in his or her absence.
- c. The hearing board may accept written statements from a party to the hearing in lieu of a personal appearance, but only in unusual circumstances. Such written statements must be submitted to the judiciary at least three (3) days prior to the scheduled hearing.

5.4.10 Hearing boards shall ensure that a collegial atmosphere prevails in grievance hearings. Either party shall have the right to be accompanied by an advisor (see definition in Article 8). Permission will be granted to the respondent to be accompanied by an attorney if there are criminal charges pending.

5.4.10.1 The advisor may be present throughout the hearing but has no voice in the hearing unless the chair of the hearing board grants the advisor permission to participate.

5.4.10.2 During the hearing, parties to a grievance shall have an opportunity to state their cases, present evidence, designate witnesses, ask questions, and present a rebuttal.

5.4.10.3 Witnesses must be members of the University community, unless the hearing board determines that they have direct knowledge of the alleged behavior in question. Witnesses may be present in the hearing only when testifying. Witnesses may submit written statements to the hearing board in lieu of attending only with the written permission of the chair of the hearing board. Expert or character witnesses are generally not allowed. The hearing board may limit the number of witnesses.

5.4.10.4 Hearings are closed unless the student requests an open hearing. An open hearing is open to any member of the University community. The hearing board may close an open hearing to maintain order or protect the confidentiality of information.

5.4.11 The 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), to the University Ombudsperson, and 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 responsible administrator to provide redress. The administrator, in consultation with the hearing board, shall implement an appropriate remedy.

5.4.12 Appeals. The decision of the original hearing board may be appealed by either party to a grievance only to the next level hearing board. If the original hearing was by a department/school/program hearing board, the appeal shall be made to the college hearing board. If the original hearing was by a college hearing board, the appeal should be made to the University Graduate Judiciary.

5.4.12.1 Appeals must allege either that applicable procedures for adjudicating the case were not followed in the previous hearing or that the findings of the hearing board were not supported by the facts that provided clear and convincing evidence. (Presentation of new information will normally be inappropriate at an appeal hearing.)

5.4.12.2 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.

5.4.12.3 Appeals must be filed with the chair of the appropriate appellate board (i.e., a college hearing board or the University Graduate Judiciary) within five (5) class days following a notice of a decision. The original decision shall be held in abeyance while under appeal.

5.4.12.4 An appellate board (i.e., a college hearing board or the University Graduate Judiciary) shall review each appeal request and may then forward a copy of the request to the appropriate individual(s) and invite a written response. After considering all submitted information, the appellate 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.

5.4.12.4.1 Following an appeal hearing, an appellate board may affirm, reverse, or modify the decision of the lower hearing body.

5.4.13 Reconsideration. Each judiciary or hearing board shall make provision to allow the parties to a grievance to request reconsideration of a case within thirty (30) days if it is determined that new information has arisen. An exception to the time provision may be granted by the appropriate judiciary or hearing board.

5.5 Academic Dismissal and Academic Disciplinary Cases

5.5.1 In cases in which a student is charged with academic misconduct and the student's dean has notified the student, in writing, of the charge and requested an academic disciplinary hearing, the complaint will be forwarded to the Dean of the Graduate School.

5.5.2 Upon receiving the request for an academic disciplinary hearing, the Dean of the Graduate School (or designee) shall promptly notify the student that s/he is required to meet with the Dean of the Graduate School (or designee) to discuss the alleged academic misconduct and review the academic disciplinary hearing process. (See 5.5.4 and 5.5.5.)

5.5.2.1 At this time, the Dean of the Graduate School (or designee) will also inform the student of his or her right to contest the allegation before the relevant department/school/college hearing board.

5.5.2.2 The student shall have ten (10) class days to request an academic grievance hearing to contest a penalty grade, or to contest a failure to pass comprehensive exams based on academic misconduct, or any other charge of academic or professional standards misconduct. If the student files a request for a grievance hearing, the student will not meet with the Dean of the Graduate School (or designee) until the unit-level hearing board has heard the student's academic grievance and all appeals, if any, are final. If the hearing board determines that the student did not commit academic misconduct, the student will not face any additional sanctions based on that charge.

5.5.2.3 In such a hearing, the burden of proof shall rest upon the instructor or guidance committee (for comprehensive exams) whose prior assignment of the penalty grade will constitute a charge of academic misconduct. The hearing board shall proceed in compliance with applicable University and/or unit academic legislation on the integrity of scholarship, grades, and professional standards; and the procedural and appeal provisions of this document shall apply.

5.5.3 In cases in which the student's dean (or designee) has requested an academic disciplinary hearing for a complaint involving the violation of professional standards, the Dean of the Graduate School (or designee) will meet with the student to determine the appropriate college hearing board for the hearing and review of the academic disciplinary process.

5.5.4 In cases in which the student's dean (or designee) has requested an academic disciplinary hearing for a complaint involving academic misconduct other than a violation of professional standards, the Dean of the Graduate School (or designee) will meet with the student to discuss the allegations and ask the student to select either an administrative hearing conducted by the Dean of the Graduate School (or designee) or a disciplinary hearing conducted by the appropriate college hearing board. If the student chooses to have a college hearing, the Dean of the Graduate School (or designee) will forward the complaint to the chair of the appropriate college hearing board. If the student requests an administrative hearing, the Dean of the Graduate School (or designee) will proceed with the hearing.

5.5.5 A student who admits his/her academic misconduct to the Dean of the Graduate School (or designee) waives the right to a hearing to contest the allegation. In such a situation, the Dean of the Graduate School (or designee) shall impose an appropriate redress or sanction for the academic misconduct. The student may appeal the appropriateness of the sanction/redress imposed to the Provost within five (5) class days (see 5.4.12.3).

5.5.6 If a student fails to meet with the Dean of the Graduate School (or designee) when so required by this document, the academic misconduct complaint will be referred to the appropriate college hearing board.

5.5.7 In cases of ambiguous jurisdiction, the Dean of the Graduate School will select the appropriate judiciary.

5.5.8 The academic disciplinary sanctions imposed on a student should be based on a consideration of all circumstances in a particular case, including the student's prior record of academic misconduct, if any. Such sanctions may include one or more of the following:

Warning: An official written statement expressing disapproval of the behavior and notifying the student that it must not recur.

Probation: An official written statement establishing a period of time for observing and evaluating a student's conduct and indicating that further academic misconduct may result in more severe disciplinary action. This probation may be accompanied by stipulations, including, but not limited to, restitution, participation in an educational program, or the loss of specified privileges.

Restitution: A requirement that a student pay for property damages or losses resulting from acts committed by the student, with the date by which the restitution must be completed.

Other: The student may be required to participate in an educational program deemed appropriate to a specific case or set of behaviors or lose specified University privileges.

Suspension: A suspension is temporary removal from the University or a department/school/college for a particular period of time, at the conclusion of which the student is eligible to apply for readmission. A suspension may also be a conditional suspension, in which case the student must demonstrate that he/she has fulfilled stated conditions prior to applying for readmission.

Dismissal: A dismissal is a permanent removal from the University or a school/college.

Only the University Graduate Judiciary and the Dean of the Graduate School may impose the sanctions of suspension or dismissal from the University. Only the dean of the relevant college and the University Graduate Judiciary may impose the sanction of suspension or dismissal from a school/college.

5.6 When sanctions other than or in addition to a penalty grade are involved, the college hearing board has original jurisdiction, and the University Graduate Judiciary has appellate jurisdiction over academic dismissals and disciplinary cases against graduate students relating to academic misconduct.

5.7 The University Graduate Judiciary is the final hearing body within the judicial structure related to graduate academic rights and responsibilities, in cases that were initiated at the college level.

5.7.1 The University Graduate Judiciary shall have available to it the full range of decisions provided to hearing boards through this document. In addition, the University Graduate Judiciary may make whatever recommendations it may consider appropriate to specific cases. When the Judiciary finds that a violation of academic rights has occurred and that redress is possible, the Judiciary shall direct the responsible administrator to provide redress. The administrator, in consultation with the University Graduate Judiciary, shall implement an appropriate remedy.

Article 6: Academic Governance

6.1 Graduate student representatives shall participate in academic governance at the department/school/program, college and University levels.

6.1.1 At the department/school level, graduate student participation in the policy-making process shall include, but not necessarily be limited to, the following:

Graduate curriculum and degree requirements.

Graduate financial aids and awards.

Graduate admissions criteria.

6.1.2 Graduate student representatives shall participate as voting members on all policy-making committees at the departmental/school/program and college levels that are directly concerned with graduate student affairs.

6.1.2.1 The department/school/program advisory committees or their equivalent, in consultation with representatives of graduate students in the unit, shall determine which unit-level committees are directly concerned with graduate student affairs.

6.1.2.2 Each department/school/program and college shall inform its graduate students in a timely way of the committee positions that graduate students may hold, the duties and lengths of appointment of said positions, the processes by which individuals are selected for appointment, and the names of the appointed representatives.

6.1.3 At the University level, graduate students shall be selected and shall have voting membership on the University Committee on Graduate Studies, University Council and other such committees as may be specified by the Bylaws for Academic Governance.

Article 7: Procedure for Amending and Revising this Document

7.1 Any member of the Michigan State University community may initiate a proposal to amend or revise this document.

7.1.1 A graduate student shall submit such a proposal to the all-University graduate student governing body for approval. The all-University graduate student governing body may approve the proposal by a majority vote of the members present. If approved, the proposal, with recommendation for its adoption, shall be submitted to the University Committee on Graduate Studies through the all-University graduate student governing body's regular representatives.

7.1.2 A faculty member shall submit such a proposal to the college's graduate committee for its approval. The college graduate committee may approve the proposal by a majority vote of the members present. If approved, the proposal, with a recommendation for its adoption, shall be submitted to the University Committee on Graduate Studies through the college's regular representative(s).

7.1.3 Any other member of the Michigan State University community (not a graduate student or a regular faculty member) may submit a proposal to the Graduate School for transmission to the University Committee on Graduate Studies.

7.2 All proposals to amend or revise this document must be approved by both the all-University graduate student governing body and the University Committee on Graduate Studies by a majority vote of the members present, unless there is a legal reason to immediately revise this document to comply with State or federal laws.

7.3 If approved by the University Committee on Graduate Studies and by the all-University graduate student governing body, the proposal, with recommendations for its approval, shall be submitted to the University Council.

7.4 The University Council shall review all amendments and revisions and either approve or reject them in accordance with the Bylaws for Academic Governance. A proposed amendment or revision that is rejected by the University Council shall be returned to the University Committee on Graduate Studies and to the all-University graduate student governing body along with a written explanation for the rejection. This explanation may include suggestions for alteration of the proposal. A proposed amendment or revision that is approved by the University Council shall be forwarded to the President, who shall present it to the Board of Trustees.

7.5 The Board of Trustees shall review all amendments and revisions and may approve the proposal, at which time it shall become operative unless the Board specifies a different date, or reject the proposal and return it to the University Council with an explanation.

7.6 The University community shall be promptly informed of all action taken on proposed amendments and revisions.

Article 8: Definitions

8.1 Various terms appearing in other Articles of this document are defined below.

8.1.1 Academic Disciplinary Case: A case brought against a student accused of academic misconduct involving sanctions other than or in addition to a penalty grade.

8.1.2 Academic Misconduct: Instances of academic dishonesty, violations of professional standards, and falsification of academic records or records for admission to a department/school/program/college. See also General Student Regulation 1.00, Scholarship and Grades; Integrity of Scholarships and Grades Policy.

8.1.3 Administrators: University employees who manage University budgets, direct work units, or formulate, evaluate, and/or administer University policy.

8.1.4 Advisor: A member of the student body, faculty, or staff of the University chosen by a party to assist in the preparation of a case.

8.1.5 All-University Graduate Student Governing Body: Council of Graduate Students (COGS).

8.1.6 Class Day: A day on which classes are held, including the days of Final Exam Week but excluding weekends.

8.1.7 Clear and Convincing Evidence: Evidence that reaches the standard of being more highly probable to be true than not true and for which hearing board members have a firm belief in its factuality.

8.1.8 Complainant: A member of the University community who initiates a judicial proceeding under this document. A student complainant is a grievant.

8.1.9 Faculty: All persons appointed by the University to the rank of professor, associate professor, assistant professor, or instructor, all persons appointed by the University as librarians, and all other University employees with approved titles in the academic personnel system whose duties involve instructional activities.

8.1.9.1 Regular Faculty: All persons appointed under the rules of tenure and holding the rank of professor, associate professor, assistant professor, or instructor, and persons appointed as librarians. In addition, the principal administrative officer of each major educational and research unit of the University shall be a member of the “regular faculty”.

8.1.10 Falsification of Admission or Academic Records: Falsification of any record submitted for admission to the University or an academic unit of the University. Falsification of any record

created, used, and/or maintained by the Office of the Registrar, the Office of Admissions, or academic units (e.g. colleges, departments, programs, and schools).

8.1.11 Good Cause: Good cause includes, but is not limited to, circumstances outside of a party's control, such as illness, death in the family, or a class conflict.

8.1.12 Graduate Student: A graduate student enrolled in a master's, doctoral, or educational specialist program or in a graduate non-degree program, including Lifelong Education.

8.1.13 Graduate-Professional (Medical or Law) Student: A graduate student enrolled in a medical degree program in the College of Human Medicine, College of Osteopathic Medicine, or College of Veterinary Medicine. Those students who are enrolled in graduate-professional non-degree programs, including Lifelong Education, shall be deemed graduate-professional students.

8.1.14 Hearing Body: A duly constituted hearing board or judiciary as described in this document.

8.1.15 New Information: Relevant information or documents previously unavailable to a party to a proceeding, although the party acted with due diligence to obtain such information.

8.1.16 Non-Academic Disciplinary Case: A case brought against a student accused of violating a General Student Regulation, University ordinance, or University policy. Such a case is heard pursuant to the Michigan State University Student Rights and Responsibilities document.

8.1.17 Ombudsman: The University ombudsperson is a senior faculty member or executive manager who assists members of the MSU community in resolving complaints or concerns confidentially, informally, impartially, and independently.

8.1.18 Penalty Grade: A grade assigned to a student by a faculty member based on a charge of academic misconduct.

8.1.19 Professional Standards: Codes of expected professional conduct, including University-approved honor codes.

8.1.20 Respondent: An individual or group against whom or which a grievance is filed.

8.1.21 Staff: Employees of the University other than administrators or faculty.

8.1.22 Student: An individual is considered a student from the time he or she attends his/her first class until graduation, recess, dismissal, suspension, or withdrawal from the University, or he/she fails to register for more than one consecutive semester. An individual is considered a graduate student from the time he or she begins participation in official graduate programs or activities.

8.1.23 Undergraduate: A student enrolled in a program leading to a bachelor's degree or in an undergraduate non-degree program, including Lifelong Education.

8.1.24 University Community: All University students, Trustees, administrators, faculty, and staff.

RELATED LINKS TO STUDENT RIGHTS AND RESPONSIBILITY AT MSU:

<https://ombud.msu.edu/student-rights.html>

Penalties: A student can be penalized by a faculty member for an act of academic dishonesty in a course in a number of increasingly severe ways:

- A warning based on discussion between the faculty member and the student
- A warning with a letter placed in student's file in the MBA Programs office
- A failing grade on an exam, a quiz, a homework assignment, a paper, or a presentation
- A failing grade in the course
- A failing grade in the course with action taken to have the person dismissed from the MBA Program and the University

The level of severity of the act will undoubtedly affect the severity of the penalty.

A grade dispute: Any grade dispute will follow the procedures established by the academic unit where the course is administered. Where a student's course grade has been adversely affected by a case of academic dishonesty, the student can appeal through that department. The University limits correction of course grades to 30 days beyond the start of the subsequent semester. If you feel you have grounds to dispute a grade, act promptly.

STUDENT RECORDS AND THE FEDERAL FAMILY EDUCATIONAL RIGHTS AND PRIVACY ACT (FERPA):

Michigan State University complies fully with the letter and spirit of the Federal Family Educational Rights and Privacy Act (FERPA), which governs access to, and confidentiality of, student records. As a means of complying with this act, the University has developed detailed Guidelines Governing and Release of Student Records.

RELATED LINKS:

<https://reg.msu.edu/ROInfo/Notices/PrivacyGuidelines.aspx>

GUIDELINES FOR INTEGRITY IN RESEARCH AND SCHOLARSHIP:

Michigan State University and the Eli Broad College of Business uphold the highest standards of ethics in research and scholarship. Students are expected to conform to the University's Guidelines for Integrity in Research and Creative Activities.

RELATED LINKS: <http://grad.msu.edu/researchintegrity/>

TEACHING ELIGIBILITY AND THE REQUIREMENTS:

The Graduate Employees Union has entered into a collective bargaining agreement with Michigan State University. This agreement provides a broad range of rights and responsibilities and is renegotiated periodically.

RELATED LINKS:

<http://www.geuatmsu.org/>

Grief Absence Policy (as approved by

University Council): For master's (Plan A), master's (Plan B) with research responsibilities, and doctoral students, it is the responsibility of the student to: a) notify their advisor/major professor and faculty of the courses in which they are enrolled of the need for a grief absence in a timely manner, but no later than one week from the student's initial knowledge of the situation, b) provide appropriate verification of the grief absence as specified by the advisor/major professor and faculty, and c) complete all missed work as determined in consultation with the advisor/major professor and faculty. It is the responsibility of the advisor/major professor to: a) determine with the student the expected period of absence – it is expected that some bereavement processes may be more extensive than others depending on individual circumstances, b) receive verification of the authenticity of a grief absence request upon the student's return, and c) make reasonable accommodations so that the student is not penalized due to a verified grief absence. If employed as a RA or TE, the graduate student must also notify their employer. Both employer and student will swiftly communicate to determine how the student's responsibilities will be covered during their absence. Graduate teaching assistants (TAs) should refer to the bereavement policy in the MSU GEU CBU Article 18. Students in the graduate professional colleges (CHM, COM, CVM, LAW) with their own grief absence policies are excluded from the above and should follow their own policies. Students who believe their rights under this policy have been violated should contact the University Ombudsperson.