



OLD DOMINION
UNIVERSITY

Master of Science in Accounting
Student Handbook

Strome College of Business
School of Accountancy

Table of Contents

Program Overview	3
Program Highlights	3
Undergraduate Coursework/ Prerequisites	3
Concentrations	4
Registration	8
Enrollment.....	8
Degree Works	8
Graduate Student Policies and Procedures	8
Student Responsibility for Catalog Information	8
Academic Calendar	9
Continuance	9
Financial Aid.....	9
Enrollment Requirements	10
Loans & Satisfactory Academic Progress.....	10
Graduate Assistantships	10
Student Email.....	11
Student Resources	12
Additional Requirements and Commencement	13
Apply to Graduate.....	13
Graduate Assessment	13
Responsible Conduct of Research	13
Commencement	13
Contact	14
Graduate Program Director.....	14
Mailing Address.....	14
Street Address	14

Program Overview

Program Highlights

- Learn to **identify and resolve accounting issues** across financial and management accounting, taxation, and information systems. [Learn more](#)
- Apply business concepts to practical accounting and business problems. [Learn more](#)
- Explore how information technology influences accounting decision-making. [Learn more](#)
- Understand accounting and business issues on a **global scale**. [Learn more](#)
- Develop a strong sense of **ethics**, an essential skill in accounting practice. [Learn more](#)
- Flexible scheduling: courses are offered in the evenings, and the program accommodates both full-time and part-time students. [Learn more](#)

Undergraduate Coursework/ Prerequisites

Financial Accounting

ACCT 201	Principles of Financial Accounting	3
ACCT 305	Essentials of Financial Accounting I	3
ACCT 306	Essentials of Financial Accounting II	3
ACCT 411	Financial Auditing	3

Management Accounting

ACCT 202	Principles of Managerial Accounting	3
ACCT 311	Managerial Accounting	3

Taxation

ACCT 425	Taxation of Individuals	3
----------	-------------------------	---

Strongly Recommended

ACCT 307	Essentials of Financial Accounting III	3
ACCT 426	Taxation of Business Entities	3

Curriculum

Accounting Core Curriculum

Code	Title	Credit Hours
<u>ACCT 623</u>	Accounting Analytics and Operational Reviews	3
<u>ACCT 626</u>	Financial and Global Accounting	3
<u>ACCT 627</u>	Operational Cost Control	3
<u>ACCT 630</u>	Business Valuations using Financial Statement Analysis	3
<u>ACCT 640</u>	Professional Ethics and Legal Issues In Accounting	3
<u>ACCT 650</u>	Tax Strategies for Business Decisions	3
<u>ACCT 662</u>	Tax Procedure and Practice	3
Total Credit Hours		21

Concentrations

- General/Non-Concentration
- For students who want to blend courses from both concentrations and design their own pathway
- Controllership Management
 - For students with an interest in operational and financial decision making
- Taxation
 - For students with an interest in tax compliance and planning

General Concentration

Select 9 credits from the following list.

Code	Title	Credit Hours
<u>ACCT 624</u>	Information Technology Assurance Services ***	3
<u>ACCT 625</u>	Fraud Examination and Forensic Accounting	3
<u>ACCT 640</u>	Professional Ethics and Legal Issues In Accounting	3
<u>ACCT 650</u>	Tax Strategies for Business Decisions	3
<u>ACCT 651</u>	Taxation of Corporations I	3
<u>ACCT 652</u>	Taxation of Partners and Partnerships	3
<u>ACCT 653</u>	Taxation of Estates and Gifts	3
<u>ACCT 657</u>	State and Local Taxation	3
<u>ACCT 658</u>	Tax Aspects of International Business	3
<u>ACCT 668</u>	Accounting Internship *	1-3
<u>ACCT 695</u>	Selected Topics in Accounting *	3
<u>ACCT 697</u>	Independent Study in Taxation *	3
<u>ACCT 727</u>	Strategic Cost Management	3
<u>ACCT 730</u>	Financial Management Decision Making	3
<u>ACCT 747</u>	Seminar in Controllershship	3
<u>ACCT 998</u>	Master's Graduate Credit *	1

Controllership Concentration

Select 9 credits from the following list.

Code	Title	Credit Hours
<u>ACCT 624</u>	Information Technology Assurance Services ***	3
<u>ACCT 625</u>	Fraud Examination and Forensic Accounting	3
<u>ACCT 640</u>	Professional Ethics and Legal Issues In Accounting	3
<u>ACCT 650</u>	Tax Strategies for Business Decisions	3
<u>ACCT 668</u>	Accounting Internship *	1-3
<u>ACCT 695</u>	Selected Topics in Accounting *	3
<u>ACCT 697</u>	Independent Study in Taxation *	3
<u>ACCT 727</u>	Strategic Cost Management	3
<u>ACCT 730</u>	Financial Management Decision Making	3
<u>ACCT 747</u>	Seminar in Controllership	3
<u>ACCT 998</u>	Master's Graduate Credit *	1
<u>Total Credit Hours for Concentration</u>		15
<u>Total Program Hours</u>		30

Taxation Concentration

Select 9 credits from the following list.

Code	Title	Credit Hours
ACCT 640	Professional Ethics and Legal Issues In Accounting	3
ACCT 650	Tax Strategies for Business Decisions	3
ACCT 651	Taxation of Corporations I	3
ACCT 652	Taxation of Partners and Partnerships	3
ACCT 653	Taxation of Estates and Gifts	3
ACCT 657	State and Local Taxation	3
ACCT 658	Tax Aspects of International Business	3
ACCT 668	Accounting Internship *	1-3
ACCT 695	Selected Topics in Accounting *	3
ACCT 697	Independent Study in Taxation *	3
ACCT 998	Master's Graduate Credit	1
Total Credit Hours for Concentration		15
Total Program Hours		30

Registration

A step-by-step guide on how to register for classes can be found at the following webpage: <https://www.odu.edu/registration/how-to-register>

Students can review [courses.odu.edu](https://www.odu.edu/courses) for past, current, and future planned course offerings.

Common registration errors and what to do about them:

<https://www.odu.edu/sites/default/files/documents/registration-errors.pdf>

Students should meet or speak with the Graduate Program Director (GPD) or assigned advisor at least once per academic year to discuss course scheduling and degree progression. The GPD or advisor will release the student's registration hold (AD), permitting students to register online. Other holds originating from other departments cannot be removed by the Graduate Program Director or any academic advisor. Students must contact the applicable office for such holds.

Enrollment

Regular, full-time enrollment for graduate students is 9 credit hours each Fall and Spring semester. This equates to 3 courses per semester for students in the MS Accounting program. No student may take more than 12 credit hours in any semester without explicit permission from the Graduate Program Director (GPD).

Part time enrollment may consist of 3 credit hours (1 class) or 6 credit hours (2 classes) per Fall/Spring semester. Summer enrollment or a lack thereof will not affect a student's official enrollment classification.

Degree Works

The Degree Works system, which can be accessed from a student's Midas Portal or via Leo Online, is a useful tool that assists students in assessing their progress.

Students can use Degree Works to:

- Check their GPA
- Plan for future semesters
- Review degree requirements
- Check for advising or other holds
- Confirm course enrollment
- Evaluate progress towards degree completion

Graduate Student Policies and Procedures

Student Responsibility for Catalog Information

Much of the information contained in this handbook is a high-level overview of the University

Graduate Catalog. While this guide aims to advise students on important policies and procedures, the official policies are stated on the ODU Graduate Catalog. If any discrepancies are present, please give precedence to the Catalog: <https://catalog.odu.edu/graduate/policies/graduatepolicies/>

Per the University Catalog: “Students are held individually responsible for the information contained in the Undergraduate and Graduate Catalogs. Failure to read and comply with University regulations will not exempt students from whatever penalties they may incur.”

Academic Calendar

Take note of the add/drop deadline for any semester in which you have enrolled in classes. Students must withdraw from a course by this deadline in order to receive a tuition refund.

Students who do not withdraw from this deadline will not receive a full refund and will have a ‘W’ listed on their transcript. Improper or unofficial withdrawal could result in an ‘F’ being listed on the student’s transcript.

Academic Calendar: <https://www.odu.edu/academics/calendar>

Drop/Add Policy on Tuition Refunds & Appeals: <https://www.odu.edu/tuition/refunds>

Course Withdrawal: <https://www.odu.edu/registration/withdrawal>

Incompletes, Withdraws, and Z Grades:

<https://www.odu.edu/academics/academic-records/grades/incompletes-withdraws-zgrades>

Continuance

Graduate students must maintain a GPA of at least 3.0 in order to remain in good academic standing. This equates to a B average. Students who do not maintain a GPA of at least 3.0 will be placed on academic warning, followed by probation and suspension if the GPA is not raised given the guidelines.

The Continuance policy is discussed in detail in the ODU Graduate Catalog, under Graduate Policies and Procedures: <https://catalog.odu.edu/graduate/policies/graduatepolicies/> and on the following page regarding Academic Performance: <https://www.odu.edu/academics/academic-records/grades/academic-performance>.

Financial Aid

Financial aid is available to graduate students at Old Dominion University in the form of University tuition grants, graduate assistantships, and scholarships. The selection for assistantship appointments and other awards is highly competitive.

In addition to the financial aid offered by the University, graduate students may be eligible for aid and student loans administered by the federal government and other agencies. We encourage students to search through the various funding options available.

For more information concerning financial aid, contact:

Office of Financial Aid
Old Dominion University
Norfolk, VA 23529
Phone: (757) 683-3683
Web: <https://ww1.odu.edu/tuition-aid>

Enrollment Requirements

Students must be enrolled in at least 4 credits in a given Fall or Spring semester in order to be eligible for most types of financial aid, including federal loans. This equates to two classes per semester, as each MS Accounting course is worth 3 credits. Graduate Assistants are usually required to be enrolled in at least 9 credits per semester (Fall and Spring).

Loans & Satisfactory Academic Progress

Information on public and private student loans can be found at the following link from the Office of Financial Aid: <https://www.odu.edu/finaidoffice/types/loans>

Federal mandates require that students who receive federal student loans complete at least 80% of the credits which they attempt. Grades which do not count towards satisfactory progress include W, Z, I, and F. If 80% Satisfactory Academic Progress (SAP) is not maintained, students may lose their eligibility to receive federal student loans.

Learn more about SAP: <https://www.odu.edu/finaidoffice/manage/sap>

Graduate Assistantships

Graduate assistantship (GA) appointments are made each academic year or semester based on funding availability, departmental needs, and student eligibility. The application process for GA positions varies by department and office. Renewals for subsequent years or semesters are not guaranteed and are contingent upon performance, funding, and need.

Graduate assistantship positions require 20 hours per week of service and may include administrative, research, and/or teaching responsibilities. Full-time graduate assistants (working 20 hours per week) are not permitted to accept additional on-campus employment during the period of their assistantship. Students who are not in good academic standing are ineligible to hold an assistantship, and assistantship appointments will be terminated for any student whose GPA is less than 3.0.

Department Graduate Assistantships

The School of Accountancy reviews student applications according to GPA, letters of recommendation, and other admissions criteria. Appointments of Graduate Assistantships in the School of Accountancy are made for one semester at a time, and renewal is contingent upon academic and work performance.

Strome College of Business Graduate Assistantships

The Dean's Office in the College of Business also offers graduate assistantship positions. Students should use their [ODU Handshake](#) account to search for and apply to assistantship positions within the Strome College of Business for the given semester. For students with Fall admission, please submit the application by June 1 for full consideration.

Other Graduate Assistantships

In addition to the assistantship positions available with the department and the college, there are often positions available in other academic departments and/or administrative units. Such positions are posted at the following link: <https://www.odu.edu/sees/careers/graduate-assistantships>.

More information regarding assistantships, work study, and other positions open to graduate students is available here: <https://www1.odu.edu/facultystaff/graduate-assistantships> and here: <https://www.odu.edu/graduateschool/resources/graduate-assistantships>.

Student Email

Students must activate and use their ODU email address for all academic and advising related correspondence. Please list your University Identification Number (UIN) in any relevant emails.

Student Resources

Bookstore: <https://www.bkstr.com/olddominionstore/home>

Canvas: canvas.odu.edu

Career Development Center: <https://www.odu.edu/career-services>

College of Business: <https://www.odu.edu/business>

Counseling: <https://www.odu.edu/counseling-services>

Degree Works: degree.odu.edu

Dining: <https://olddominion.campusdish.com/>

Educational Accessibility: <https://www.odu.edu/accessibility>

English Proficiency: <https://www.odu.edu/admission/proficiency>

Financial Aid: <https://www.odu.edu/finaidoffice>

Graduate Admissions: <https://www.odu.edu/admission/graduate>

Housing: <https://www.odu.edu/housing>

Information Technology Services: <https://www.odu.edu/information-technology-services>

International Admissions: <https://www.odu.edu/admission/international>

International Student Resources: <https://www.odu.edu/international>

Leo Online: <https://ww1.odu.edu/ts/software-services/leonline>

LGBTQIA+ Initiatives: <https://www.odu.edu/life/support/wgec/lgbt>

Military Connection Center: <https://www.odu.edu/military-connection>

myODU: my.odu.edu

Office of Intercultural Relations: <https://www.odu.edu/oir>

Recreation & Wellness: <https://www.odu.edu/recreation-wellness>

Service & Civic Engagement: <https://www.odu.edu/leadership-learning/service>

Student Email: <https://ww1.odu.edu/academics/student-computing/student-email>

Student Engagement & Traditions: <https://www.odu.edu/student-engagement-traditions>

Student Outreach & Support: <https://www.odu.edu/life/dean-students/student-outreach>

Transportation & Parking: <https://www.odu.edu/parkingservices>

Tuition & Fees: <https://www.odu.edu/tuition>

University Libraries: <https://www.odu.edu/library>

Women & Gender Equity Center: <https://www.odu.edu/life/support/wgec>

Additional Requirements and Commencement

Apply to Graduate

Students should apply to graduate at least 3 months before the end of the semester in which they intend to graduate. The application to graduate is listed on Leo Online, which can be found on your student portal. Deadlines vary; however students must apply to graduate by the posted deadline for the applicable semester in order to have their name listed in the Commencement Ceremony program.

Learn more about applying for graduation:

<https://www.odu.edu/registrar/graduation-guidelines-requirements/candidates>

Graduate Assessment

The Graduate Assessment is a survey distributed by the Office of Institutional Effectiveness and Assessment (IEA) to graduating students. The survey is required to be completed by all graduating students in order for the IEA Office to receive useful feedback from students. The IEA Office will send the survey to all graduating students that have completed the application to graduate on Leo Online.

Learn more about the Graduate Assessment:

<https://www.odu.edu/assessment/graduating-students>

Responsible Conduct of Research

All graduate students at Old Dominion University must complete the Responsible Conduct of Research (RCR) training before the completion of their first 12 credits (4 classes). While there are a number of modules available to students, MS Accounting students should complete the social science module.

<https://ww1.odu.edu/impact/responsible-conduct-of-training>

Required: Social Science Responsible Conduct of Research

Instructions on how to access and complete the RCR can be found here:

<https://www.odu.edu/sites/default/files/documents/responsible-conduct-of-research-instructions.pdf>

Commencement

The Commencement Ceremony is separate from Graduation. The University hosts a Commencement Ceremony for the Spring and Summer semesters in May, and another for the Fall semester in December. There is no Commencement Ceremony in the Summer semester; Summer graduates should participate in the Spring semester ceremony. Graduating students must indicate that they wish to participate in the Commencement Ceremony when they apply to graduate on Leo Online. Proper regalia is required to participate.

Learn more about Commencement: <https://www.odu.edu/commencement>

Contact

Graduate Program Director

Frank Holman

Email: fholman@odu.edu

Phone: [757-683-4716](tel:757-683-4716)

Office: 2157 Constant Hall

Mailing Address

2004 Constant Hall

Old Dominion University

Norfolk, VA 23529

Street Address

1221 49th Street

Norfolk, VA 23508