Boise State University
Department of Accountancy

Handbook for
Graduate Accountancy Students
Spring 2018

Master of Science in Accountancy (MSA)
Master of Science in Accountancy, Taxation (MSAT)
Concurrent JD/MSAT (with the University of Idaho College of Law)¹

¹ See “Disclaimer” on page 2.
Welcome and Introduction

Welcome and thank you for choosing Boise State for your graduate accountancy studies. Whether you are a recent undergraduate preparing to enter the accounting profession, a seasoned CPA looking to expand your knowledge, or a law student looking for a deeper understanding of taxation, we are glad to have you in our programs and hope you enjoy your time here. Our graduate courses are rigorous, and require a great deal of focus and study time. But there are many resources and opportunities available to you as a graduate student. We urge you to take full advantage of them. One of the best resources available to you is our accountancy faculty. They have open-door policies and are available to discuss technical issues, issues in your courses, career options, or other topics. Their contact information is provided in Part I, below.

We prepared this Handbook as part of our commitment to help you succeed in (and enjoy!) our programs. This Handbook consolidates some key information that you need to successfully navigate and complete your graduate program. The online version of this Handbook (with live links) is available on the Department of Accountancy’s website (http://cobe.boisestate.edu/accountancy/) under the “Student Resources” link on the menu on the left-hand side of the screen. We hope you find this information useful—and that it saves you some time. If you have any questions at any time, please do not hesitate to come and see us—or any of our accountancy faculty members. We are here to make your graduate experience rewarding and help you meet your goals. Best wishes for your graduate studies and your career beyond!

Troy Hyatt, PhD
Associate Professor of Accountancy
Chair, Department of Accountancy
MSA Advisor

Mark J. Cowan, JD
Professor of Accountancy
MSAT Advisor
JD/MSAT Advisor

Disclaimer: This Handbook is meant to assist accountancy graduate students by summarizing policies and procedures from various units at Boise State. At times, it refers to various websites (Boise State and external) where further information can be found. These links were active at the time this Handbook was produced, but may have changed since. This Handbook is not a substitute for, and does not supersede, other university policies. Indeed, this Handbook cannot cover all the applicable information that is available. Students are still subject to all policies and procedures as set forth in the Graduate Catalog; the Policy Manual; the Student Handbook; the Student Code of Conduct; the policies of the Graduate College, the College of Business and Economics (COBE), and the Department of Accountancy; and any other applicable policies (collectively “the Policies”). To the extent that the information contained in this Handbook conflicts with the Policies, the Policies take precedence. Because this Handbook is designed for admitted students, it does not cover admission requirements. Although this Handbook covers information that is important for JD/MSAT students, JD/MSAT students are subject to special rules and procedures and thus should work one-on-one with Professor Mark Cowan to plan their courses of study. This Handbook does not constitute a contract between any student and the university. This Handbook is current as of January 2018 and will be updated at the start of each fall and spring semester.
## Table of Contents

I. Faculty and Staff Directory ............................................................................................................ 6  
II. General Advice............................................................................................................................. 13  
III. Academic Integrity ....................................................................................................................... 14  
IV. MSA and MSAT Curriculum ....................................................................................................... 14  
   A. General Comments .................................................................................................................. 14  
   B. Checklists ................................................................................................................................. 15  
   C. Non-Accountancy Electives .................................................................................................... 18  
      1. Allowed MBA Electives ....................................................................................................... 18  
      2. Examples of Non-MBA Electives ........................................................................................ 18  
   D. Upcoming Course Offerings .................................................................................................... 19  
      1. Spring 2018 MSA and MSAT Course Offerings ................................................................. 19  
      2. Summer 2018 MSA and MSAT Course Offerings ............................................................... 20  
      3. Fall 2018 MSA and MSAT Course Offerings ...................................................................... 20  
      4. Course Descriptions from the Graduate Catalog for Upcoming Offerings .................. 21  
   E. Internship Credit ...................................................................................................................... 23  
V. Important Policies and Deadlines ................................................................................................. 25  
   A. Important Graduate Policies .................................................................................................... 25  
   B. Graduation Deadlines .............................................................................................................. 25  
      1. Admission to Candidacy ....................................................................................................... 25  
      2. Apply for Graduation ............................................................................................................ 25  
      3. GRADUATION DEADLINES! ........................................................................................... 26  
   C. Other Important Deadlines ...................................................................................................... 27  
   D. Exit Interviews ......................................................................................................................... 27  
VI. Library Information and Databases .............................................................................................. 28  
VII. Financial Information ................................................................................................................. 31  
    A. Graduate Assistantships ........................................................................................................... 31  
    B. Scholarships ............................................................................................................................. 31  
VIII. Careers/Recruiting Information ................................................................................................. 32  
    A. General Comments .................................................................................................................. 32  
       1. Things to Do In Advance of Recruiting—That is, NOW! .................................................... 33  
       2. Resources at Career Services ............................................................................................. 36  
    B. CPA Firm Jobs ......................................................................................................................... 38  
       1. Prerequisites to Full-Time CPA Firm Jobs ........................................................................... 38  
       2. The Interview Process for CPA Firm Jobs ........................................................................... 38  
       4. Internship Recruiting ............................................................................................................ 42
<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>5. CPA Firms That Often Recruit at Boise State</td>
<td>42</td>
</tr>
<tr>
<td>6. Jobs Outside of Boise/The Treasure Valley</td>
<td>43</td>
</tr>
<tr>
<td>C. Jobs Other Than in Public Accounting</td>
<td>43</td>
</tr>
<tr>
<td>D. Resumes</td>
<td>45</td>
</tr>
<tr>
<td>1. General Comments</td>
<td>45</td>
</tr>
<tr>
<td>2. Providing Strong Evidence of Work Experience</td>
<td>46</td>
</tr>
<tr>
<td>3. The Boise State Career Center’s Guide to Resumes</td>
<td>46</td>
</tr>
<tr>
<td>4. Sample Resumes from Accountancy Majors</td>
<td>53</td>
</tr>
<tr>
<td>E. Cover Letters</td>
<td>57</td>
</tr>
<tr>
<td>1. General Comments</td>
<td>57</td>
</tr>
<tr>
<td>2. The Boise State Career Center’s Guide to Cover Letters</td>
<td>57</td>
</tr>
<tr>
<td>F. Interviewing</td>
<td>62</td>
</tr>
<tr>
<td>1. General Comments</td>
<td>62</td>
</tr>
<tr>
<td>2. The Boise State Career Center’s Guide to Interviews</td>
<td>62</td>
</tr>
<tr>
<td>IX. Professional Mentorship Program</td>
<td>69</td>
</tr>
<tr>
<td>X. Accountancy Student Organizations</td>
<td>70</td>
</tr>
<tr>
<td>A. Association of Certified Fraud Examiners (ACFE)—Boise State Chapter</td>
<td>70</td>
</tr>
<tr>
<td>B. Beta Alpha Psi</td>
<td>71</td>
</tr>
<tr>
<td>XI. The CPA and Other Credentials</td>
<td>74</td>
</tr>
<tr>
<td>A. Why Should You Become a CPA?</td>
<td>74</td>
</tr>
<tr>
<td>B. Exam Sections</td>
<td>74</td>
</tr>
<tr>
<td>C. Application Process</td>
<td>75</td>
</tr>
<tr>
<td>D. Review Courses</td>
<td>76</td>
</tr>
<tr>
<td>E. Other Information</td>
<td>76</td>
</tr>
<tr>
<td>F. Licensing</td>
<td>77</td>
</tr>
<tr>
<td>G. Other Credentials</td>
<td>77</td>
</tr>
<tr>
<td>H. One Last Plug for Credentials</td>
<td>77</td>
</tr>
<tr>
<td>XII. Information on the Micron Business and Economics Building</td>
<td>78</td>
</tr>
<tr>
<td>A. General Information</td>
<td>78</td>
</tr>
<tr>
<td>B. Building Map</td>
<td>79</td>
</tr>
<tr>
<td>C. Safety Reminders</td>
<td>80</td>
</tr>
<tr>
<td>D. Reserving Team Rooms</td>
<td>81</td>
</tr>
<tr>
<td>E. Renting Lockers</td>
<td>81</td>
</tr>
<tr>
<td>XIII. College of Business and Economics (COBE) and the Department of Accountancy Mission Statements</td>
<td>82</td>
</tr>
<tr>
<td>A. COBE Mission</td>
<td>82</td>
</tr>
<tr>
<td>B. Department of Accountancy’s Mission</td>
<td>83</td>
</tr>
<tr>
<td>XIV. Sustainability</td>
<td>83</td>
</tr>
</tbody>
</table>
XV. Accreditation ................................................................................................................................ 84
XVI. General Information about Boise State University ...................................................................... 85
   A. Mission .................................................................................................................................... 85
   B. History ..................................................................................................................................... 85
   C. Location ................................................................................................................................... 85
   D. Symbol ...................................................................................................................................... 86
   E. Mascot ...................................................................................................................................... 86
   F. Colors ....................................................................................................................................... 86
   G. Fight Song ................................................................................................................................ 86
   H. Other Important Resources/Contacts ....................................................................................... 87
      1. Counseling Services .............................................................................................................. 87
      2. Disability Services ................................................................................................................ 87
      3. Health Services ..................................................................................................................... 87
      4. Legal Services ....................................................................................................................... 87
      5. Veterans Services .................................................................................................................. 88
      6. Transportation and Parking ................................................................................................... 88
   I. Student Athletic Tickets and Other Tickets ............................................................................. 88
   J. Campus Recreation ................................................................................................................... 88
   K. Statement of Shared Values ..................................................................................................... 89
I. Faculty and Staff Directory
The Department of Accountancy maintains an “open door” policy whereby faculty and staff are available to help you succeed in your graduate studies and your career. Please feel free to meet with any of our faculty or staff members. Note: MBEB = the Micron Business and Economics Building (see Part XII, below for more info on MBEB).

<table>
<thead>
<tr>
<th>FACULTY</th>
<th>Favorite Quote: “Success is no accident. It is hard work, perseverance, learning, studying, sacrifice, and most of all, love of what you are doing or learning to do.”—Pele</th>
</tr>
</thead>
<tbody>
<tr>
<td>Troy Hyatt, PhD</td>
<td><a href="mailto:troyhyatt@boisestate.edu">troyhyatt@boisestate.edu</a></td>
</tr>
<tr>
<td>Department Chair and Associate Professor</td>
<td>(208) 426-3412</td>
</tr>
<tr>
<td>Office: MBEB 3101</td>
<td>Area of Expertise: Financial Accounting</td>
</tr>
<tr>
<td>Note: Troy is the Chair of the Department of Accountancy and the Master of Science in Accountancy (MSA) Advisor</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FACULTY</th>
<th>Favorite Quote: “So many books, so little time.”—Frank Zappa</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paul R. Bahnson, PhD</td>
<td><a href="mailto:pbahnson@boisestate.edu">pbahnson@boisestate.edu</a></td>
</tr>
<tr>
<td>Professor</td>
<td>(208) 426-2190</td>
</tr>
<tr>
<td>Office: MBEB 3253</td>
<td>Teaches: ACCT 512 Financial Reporting Theory</td>
</tr>
<tr>
<td>Area of Expertise: Financial Accounting</td>
<td></td>
</tr>
</tbody>
</table>
| Cristina Bailey, PhD  
<table>
<thead>
<tr>
<th>Assistant Professor</th>
</tr>
</thead>
</table>
| **Favorite Quote:**  
| “Just keep swimming.”—Dory |
| **(208) 426-6244**  
| **Office: MEBB 3125** |
| **Teaches:** ACCT 514 Advanced Managerial Accounting  
| **Areas of Expertise:** Cost Accounting and Accounting Information Systems |

| Ryan Baxter, PhD  
<table>
<thead>
<tr>
<th>Associate Professor</th>
</tr>
</thead>
</table>
| **Favorite Quote:**  
| “Teach thy tongue to say 'I do not know,', and thou shalt progress.”—Maimonides |
| **RBaxter@boisestate.edu**  
| **(208) 426-2847**  
| **Office: MEBB 3108** |
| **Teaches:** ACCT 550 Advanced AIS and IT Audit  
| **Area of Expertise:** Accounting Information Systems  
| **Note:** Ryan is the faculty advisor for the Boise Student Chapter of the Association of Certified Fraud Examiners |
| Fred M. Christensen | Favorite Quote:  
|                    | “Never burn bridges if you can help it. Remember friends may come and friends may go, but enemies accumulate.”—My Mother  
| Lecturer           | fchrieste@boisestate.edu  
|                    | (208) 426-1472  
|                    | Office: MBEB 3105  
|                    | **Teaches:** ACCT 590 Internship  
|                    | **Areas of Expertise:** Financial Accounting and Audit  
|                    | **Note:** Fred is the Internship Coordinator for the Department of Accountancy; see Fred for information on getting approval for internship credit |

| Mark Cowan, JD | Favorite Quote:  
|                | “It’s the album, not the picture.”—Brene Brown  
| Professor      | MarkCowan@boisestate.edu  
|                | (208) 426-1565  
|                | Office: MBEB 3102  
|                | **Teaches:** ACCT 525 Partnership Tax Law; ACCT 530 Corporate Tax Law; ACCT 540 Taxation of Nonprofit Organizations; ACCT 570 Multistate Taxation  
|                | **Area of Expertise:** Taxation  
|                | **Note:** Mark is the Master of Science in Accountancy, Taxation (MSAT) and JD/MSAT Advisor |
| Josh Filzen, PhD | Favorite Quote:  
“I am a great believer in luck. The harder I work, the more of it I seem to have.”—Coleman Cox  
joshuafilzen@boisestate.edu  
(208) 426-3423  
Office: MBEB 3103  
Teaches: ACCT 516 Financial Analysis and Valuation  
Areas of Expertise: Financial Accounting and Audit |
| Eric Gooden, PhD | Favorite Quote:  
“Talent comes naturally, skill in your profession is only developed by hours and hours of beating on your craft.”—Will Smith  
ericgooden@boisestate.edu  
(208) 426-3460  
Office: MBEB 3107  
Teaches: ACCT 505 Advanced Auditing; ACCT 597 Special Topics: Forensic Accounting  
Area of Expertise: Audit  
Note: Eric is the assistant faculty advisor for Beta Alpha Psi. |
| **Kathy E. Hurley**  
Lecturer | **Favorite Quote:**  
“Do the best you can until you know better. Then when you know better, do better.”—Maya Angelou  
KathyHurley@boisestate.edu  
(208) 426-1271  
Office: MBEB 3121  
**Teaches:** ACCT 585, Volunteer Income Tax Assistance Program (VITA)  
**Areas of Expertise:** Managerial, Financial Accounting and Taxation  
**Note:** Kathy is the faculty advisor for Beta Alpha Psi. |
|---|---|---|---|
| **Brian Knox, PhD**  
Assistant Professor | **Favorite Quote:**  
“The right thing to do never requires any subterfuge; it is always simple and direct.”—Calvin Coolidge  
(208) 426-6245  
Office: MBEB 3117  
**Area of Expertise:** Cost Accounting |
| Janet Mosebach, PhD  
<table>
<thead>
<tr>
<th>Associate Professor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Favorite Quotes:</td>
</tr>
<tr>
<td>“I have no special talent. I am only passionately curious.”—Albert Einstein</td>
</tr>
<tr>
<td>“Never go to a meeting without something to write with and something to write on.”—A former boss</td>
</tr>
<tr>
<td><a href="mailto:janetmosebach@boisestate.edu">janetmosebach@boisestate.edu</a></td>
</tr>
<tr>
<td>(208) 426-3411</td>
</tr>
<tr>
<td>Office: MBEB 3104</td>
</tr>
<tr>
<td><strong>Teaches:</strong> ACCT 520 Tax and Accounting Research; ACCT 579 Personal Financial Planning</td>
</tr>
<tr>
<td><strong>Area of Expertise:</strong> Taxation</td>
</tr>
<tr>
<td><strong>Note:</strong> Janet is the Department of Accountancy’s representative on the Scholarship Committee. Please direct all scholarship questions to Janet.</td>
</tr>
</tbody>
</table>

| JoAnn B. Wood  
<table>
<thead>
<tr>
<th>Lecturer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Favorite Quote:</td>
</tr>
<tr>
<td>“Do your work today in a manner so someone can easily understand it tomorrow. You never know what tomorrow will bring.”</td>
</tr>
<tr>
<td><a href="mailto:joannwood@boisestate.edu">joannwood@boisestate.edu</a></td>
</tr>
<tr>
<td>(208) 426-6247</td>
</tr>
<tr>
<td>Office: MBEB 2130</td>
</tr>
<tr>
<td><strong>Area of Expertise:</strong> Financial Accounting</td>
</tr>
<tr>
<td>STAFF</td>
</tr>
<tr>
<td>----------------</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Alex Williamson</td>
</tr>
<tr>
<td>Administrative</td>
</tr>
<tr>
<td>Assistant II</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Trisha Stevens Lamb</th>
<th>Favorite Quote:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>&quot;If you don't have passion for what you are doing, then you're definitely not doing it right!”—Constatine Papadakis</td>
</tr>
<tr>
<td></td>
<td><a href="mailto:TrishaStevensLamb@boisestate.edu">TrishaStevensLamb@boisestate.edu</a></td>
</tr>
<tr>
<td></td>
<td>208-426-1120</td>
</tr>
<tr>
<td></td>
<td>Office: MEB 4104</td>
</tr>
<tr>
<td></td>
<td>Note: Trisha is your contact for questions on Graduate College policies, academic requirements and applying for graduation.</td>
</tr>
</tbody>
</table>
II. General Advice

It is an understatement to say that graduate work is more intense than undergraduate work. Undergraduate accounting courses are rigorous. But you probably only took two accounting courses a semester. In graduate school, you may be taking up to four accounting courses a semester. And those courses will require more reading, homework, etc. and on more difficult subjects. In addition, you may be in a different stage in your life than you were as an undergraduate. Many of you now have family responsibilities, jobs, or other commitments that take up more of your time than in your undergraduate years. Here are some tips:

- Don’t overextend yourself.
  - Nine credits is considered a full-time course load at the graduate level. We recommend that full-time students take no more than 12 credits a semester.
    - As noted below in Part IV.A, most full-time students complete the program in one calendar year (fall, spring and summer) rather than one academic year.
  - We recommend that full-time students with jobs and taking 12 credits a semester work no more than 20 hours a week.
  - We recommend that part-time students who are employed full time take no more than six credits a semester.
  - You are free to skip a semester, go from full-time to part-time status or vice versa at any time.

- Don’t get behind. Keep up with your assignments. Life (family emergencies, sickness, a crisis at work, etc.) will happen. If you get behind in class and an emergency comes up, you may not be able to catch up. If you are current (or even ahead) in your studies, you’ll be better able to handle outside disruptions.

- If you are looking for a full-time job, treat the recruiting process like an additional three credit course. As noted below in Part VII, the recruiting process will take a lot of time and energy. Please plan accordingly.

- Keep in touch.
  - Pay particular attention to emails you receive from the Department of Accountancy, Troy Hyatt, Mark Cowan, Trisha Stevens-Lamb, Alex Williamson, and Beta Alpha Psi. These contain important information and often require a timely response.
  - You should automatically have access to the Accountancy Majors and Minors Blackboard site, which contains important information.

- Pay attention to the important policies and deadlines summarized in Part V, below.

- If you are having trouble or falling behind, seek out your professors for advice.
III. Academic Integrity

Academic integrity is the cornerstone of our educational system. Faculty and students who choose to embrace academic integrity create and maintain an energetic, creative, vigorous learning environment that challenges and encourages the whole community to excel. Our community is positively impacted by each individual’s decision to act with integrity in their course work and the value of all Boise State degrees is enhanced when graduates demonstrate integrity in the classroom and in the work force. When faculty and employers respect the integrity of the degrees confirmed and faculty are confident that their students will act with integrity, Boise State students find opportunities inside and outside the classroom and a network of professionals and alumni promoting their continued learning and success.

A fundamental belief that Boise State students will uphold academic integrity allows individuals and companies to trust that the education documented on a resume indicates the content and skills mastery appropriate to the degree indicated.

When asked to define academic integrity, most responses include an emphasis on not cheating or plagiarizing, however, academic integrity is much more. Academic integrity encompasses the totality of academic rigor, ethical behavior, intellectual curiosity, appropriate teamwork and persistence. In short we are at our best scholastically and personally when we uphold academic integrity.2

https://deanofstudents.boisestate.edu/academic-integrity/ includes the policy and procedures related to academic integrity and misconduct as well as workshops and resources to guide our community in maintaining a common, consistent definition of academic integrity and misconduct.

IV. MSA and MSAT Curriculum

A. General Comments

- Not all courses listed in the Graduate Catalog are offered. See Part B below for the typical offerings and Part D below for courses being offered in the upcoming year. The courses that we offer regularly are only offered once a year (e.g, every fall or every spring rather than in both the fall and the spring) so you’ll need to plan your schedule carefully in order to take the courses that you are most interested in.
- Both the MSA and MSAT require a minimum of 30 credit hours
  - Students must complete at least 24 credit hours in graduate-level ACCT courses (since most courses are 3 credits each, this means a student must take at least 8 graduate ACCT courses)
    - For MSAT students, at least 15 of the 24 credit hours must be in graduate-level ACCT courses that are designated as TAX courses
    - MSAT students are required to take Corporate Tax Law, Partnership Tax Law, and Tax and Accounting Research as part of their ACCT credits
    - MSA students are required to take Advanced Auditing, Financial Reporting Theory, Corporate Taxation, and Advanced AIS and IT Audit as part of their ACCT credits

---

2 Boise State University, Academic Integrity, at https://deanofstudents.boisestate.edu/academic-integrity/.
Students must complete an additional **6 credit hours**, which can be in graduate-level ACCT courses or, with approval, non-accountancy MBA or graduate ECON courses. With approval, up to 3 of these 6 credits may be from non-COBE graduate courses (e.g., Public Administration).

- Because of the intensity of the graduate curriculum, full-time students should not take more than 12 credits a semester. A full-time student can normally expect to complete their 30 credits over a 12 month period—taking 12 credits in the fall, 12 in the spring and 6 in the summer.

**B. Checklists**

The checklists on the next two pages are helpful in planning your curriculum. Additional copies are available at the Accountancy Home Base (MBEB Room # 3124). The checklists only list the courses that are expected to be regularly offered; they do not list all of the courses that qualify for accountancy/taxation credit. See Part D, below, for upcoming course offerings.
# Master of Science Accountancy (MSA)

## Accountancy / Taxation Courses

<table>
<thead>
<tr>
<th>Term</th>
<th>Instructor</th>
<th>Credits</th>
<th>Course Number and Title</th>
<th>Completed</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall</td>
<td>Eric Gooden</td>
<td>3</td>
<td><strong>ACCT 505</strong> Advanced Auditing*</td>
<td></td>
<td>24-30</td>
</tr>
<tr>
<td>Spring</td>
<td>Staff</td>
<td>3</td>
<td><strong>ACCT 510</strong> Advanced Financial Reporting</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fall</td>
<td>Paul Bahnson</td>
<td>3</td>
<td><strong>ACCT 512</strong> Financial Reporting Theory*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fall</td>
<td>Cristina Bailey</td>
<td>3</td>
<td><strong>ACCT 514</strong> Advanced Managerial Accounting</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fall</td>
<td>Josh Filzen</td>
<td>3</td>
<td><strong>ACCT 516</strong> Financial Analysis and Valuation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fall</td>
<td>Janet Mosebach</td>
<td>3</td>
<td><strong>ACCT 520</strong> Tax and Accounting Research</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fall</td>
<td>Mark Cowan</td>
<td>3</td>
<td><strong>ACCT 525</strong> Partnership Tax Law</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Spring</td>
<td>Mark Cowan</td>
<td>3</td>
<td><strong>ACCT 530</strong> Corporate Tax Law*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Su (Even yrs.)</td>
<td>Mark Cowan</td>
<td>3</td>
<td><strong>ACCT 540</strong> Taxation of Non-Profit Organizations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Spring</td>
<td>Ryan Baxter</td>
<td>3</td>
<td><strong>ACCT 550</strong> Advanced AIS and IT Audit* <em>(Cannot be taken if Acct 450 has been taken)</em></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fall</td>
<td>Mark Cowan</td>
<td>3</td>
<td><strong>ACCT 570</strong> Multi-State Taxation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Spring</td>
<td>Janet Mosebach</td>
<td>3</td>
<td><strong>ACCT 579</strong> Personal Financial Planning</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Spring</td>
<td>Staff</td>
<td>3</td>
<td><strong>ACCT 580</strong> Selected Accounting Topics</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Spring</td>
<td>Kathy Hurley</td>
<td>1</td>
<td><strong>ACCT 585</strong> Volunteer Income Tax Assistance (VITA)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>All</td>
<td>Fred Christensen</td>
<td>1-3</td>
<td><strong>ACCT 590</strong> Internship**</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Occasionally</td>
<td>Staff</td>
<td>1-3</td>
<td><strong>ACCT 597</strong> Special Topics</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Non-Accountancy Electives

Non-accountancy electives must be pre-approved

<table>
<thead>
<tr>
<th>Credits</th>
<th>Completed</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-4</td>
<td></td>
</tr>
<tr>
<td>1-4</td>
<td></td>
</tr>
</tbody>
</table>

**MSA Total**

<table>
<thead>
<tr>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>30</td>
</tr>
</tbody>
</table>

*Required Courses*

**Boise State** policy allows a graduate student to apply a maximum of 3 hours of graduate internship credit toward graduation.
Master of Science in Accountancy, Taxation (MSAT)

<table>
<thead>
<tr>
<th>Term</th>
<th>Instructor</th>
<th>Credits</th>
<th>Course Number and Title</th>
<th>Completed</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall</td>
<td>Janet Mosebach</td>
<td>3</td>
<td>ACCT 520 Tax and Accounting Research*</td>
<td></td>
<td>15-30</td>
</tr>
<tr>
<td>Fall</td>
<td>Mark Cowan</td>
<td>3</td>
<td>ACCT 525 Partnership Tax Law*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Spring</td>
<td>Mark Cowan</td>
<td>3</td>
<td>ACCT 530 Corporate Tax Law*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Su (Even yrs.)</td>
<td>Mark Cowan</td>
<td>3</td>
<td>ACCT 540 Taxation of Non-Profit Organizations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fall</td>
<td>Mark Cowan</td>
<td>3</td>
<td>ACCT 570 Multi-State Taxation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Spring</td>
<td>Janet Mosebach</td>
<td>3</td>
<td>ACCT 579 Personal Financial Planning</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Spring</td>
<td>Kathy Hurley</td>
<td>1</td>
<td>ACCT 585 Volunteer Income Tax Assistance (VITA)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>All</td>
<td>Fred Christensen</td>
<td>1-3</td>
<td>ACCT 590 Internship (Must be tax related)**</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Occasionally</td>
<td>Staff</td>
<td>1-3</td>
<td>ACCT 597 Special Topics (Must be a tax topic)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Accountancy Electives

<table>
<thead>
<tr>
<th>Term</th>
<th>Instructor</th>
<th>Credits</th>
<th>Course Number and Title</th>
<th>Completed</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall</td>
<td>Eric Gooden</td>
<td>3</td>
<td>ACCT 505 Advanced Auditing</td>
<td></td>
<td>0-15</td>
</tr>
<tr>
<td>Spring</td>
<td>Staff</td>
<td>3</td>
<td>ACCT 510 Advanced Financial Reporting</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fall</td>
<td>Paul Bahnson</td>
<td>3</td>
<td>ACCT 512 Financial Reporting Theory</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fall</td>
<td>Cristina Bailey</td>
<td>3</td>
<td>ACCT 514 Advanced Managerial Accounting</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fall</td>
<td>Josh Filzen</td>
<td>3</td>
<td>ACCT 516 Financial Analysis and Valuation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Spring</td>
<td>Ryan Baxter</td>
<td>3</td>
<td>ACCT 550 Advanced AIS and IT Audit (Cannot be taken if Acct 450 has been taken)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Spring</td>
<td>Staff</td>
<td>3</td>
<td>ACCT 580 Selected Accounting Topics</td>
<td></td>
<td></td>
</tr>
<tr>
<td>All</td>
<td>Fred Christensen</td>
<td>1-3</td>
<td>ACCT 590 Internship (If not tax related)**</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Occasionally</td>
<td>Staff</td>
<td>1-3</td>
<td>ACCT 597 Special Topics (If not a tax topic)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Subtotal of Taxation Courses and Accountancy Electives 24-30

Non-Accountancy Electives

<table>
<thead>
<tr>
<th>Non-accountancy electives must be pre-approved</th>
<th>1-4</th>
<th>0-6</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-4</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

MSAT Total 30

*Required Courses
**Boise State policy allows a graduate student to apply a maximum of 3 hours of graduate internship credit toward graduation.
C. Non-Accountancy Electives
Reminder: MSA and MSAT students have the option of counting up to 6 non-ACCT credit hours toward their degrees. Electives must be pre-approved by the student’s advisor. All of the electives must be taken on a graded basis (courses taken on a pass/fail basis are not allowed).

1. Allowed MBA Electives
Here is a complete list of all MBA classes that you can consider using as a non-accountancy elective. The BUSMBA classes are part of the online MBA program and require an additional fee. Please check the current schedule of classes to determine which courses are being offered in any given semester. Note: You must get permission numbers from Brian O’Morrow, Director of the Professional MBA Program (brianomorrow@boisestate.edu) to enroll in any of these courses. Class sizes are limited and MBA students have priority on seats. Thus, Brian will only be able to provide a permission number if there is sufficient room in the course.

- BUSMBA 501 Design Thinking (online, 4 cr)
- BUSMBA 505 Marketing Strategy (online, 4 cr)
- BUSMBA 510 People and Organizations (online, 4 cr)
- BUSMBA 515 Corporate Finance (online, 4 cr)
- BUSMBA 520 Global Economics (online, 4 cr)
- BUSMBA 530 Managerial Communication (online, 4 cr)
- BUSMBA 535 Information Technology and Business Alignment (online, 4 cr)
- BUSMBA 540 Managing Successful Projects (online, 4 cr)
- BUSMBA 550 Operations and Supply Chain Management (online, 4 cr)

MBA 531 Strategic Perspectives (F, 3 cr)
MBA 540 Marketing Strategy (F, 3 cr)
MBA 543 Managing Corporate Finance (S, 3 cr)
MBA 544 Global Economics (S, 3 cr)
MBA 546 Strategic Management (F, 3 cr)
MBA 549 Successful Project Management (Su, 3 cr)
MBA 554 Managing People in Organizations (F, 2 cr)
MBA 555 Organizational Issues (F, 2 cr)
MBA 559 Issues in Supply Chain Management (S, 3 cr)
MBA 562 Business Modeling (Su, 3 cr)
MBA 568 Managerial Communication (S, 3 cr)
MBA 569 IT and Process Management (S, 3 cr)
ECON 501 Mathematics for Economists (Su, 2 cr)
ECON 510 Public Finance (S, 3 cr)
ECON 511 Microeconomic Theory I (F, 3 cr)
ECON 512 Microeconomic Theory II (S, 3 cr)
ECON 521 Mathematical Statistics and Introduction to Advanced Econometrics (F, 4 cr)
ECON 522 Advanced Economics (F, 3 cr)
ECON 531 Regional Economics (F, 3 cr)
ECON 532 Urban Economics (S, 3 cr)
ECON 533 Natural Resource Economics (S, 3 cr)
ECON 534 Environmental Economics (S, 3 cr)
ECON 540 Health Economics (S, 3 cr)
ECON 555 Decisions, Choices and Happiness in Behavioral Economics (F, 3 cr)
ECON 560 Economics of Public Policy (F, 3 cr)
ECON 565 Managerial Economics and Strategy (F, 3 cr)
ECON 571 Economic Growth (F, 3 cr)
ECON 598 Seminar in Sustainability Innovation: Passion Meets Profit (F, 1-3 cr)

2. Examples of Non-MBA Electives
Here are examples from across campus of non-accountancy elective courses. You may be able to identify other potential courses that could be used as a non-accountancy elective; if a course is not on this list, be sure to have it approved before enrolling in the course. NOTE: The DISPUT classes require an additional fee. Please check the current schedule of classes to determine which courses are being offered in any given semester.

CRP 522 Planning: Process and Practice (F/S, 3 cr)
ENGL 511 Introductory Seminar in Technical Communication (F/S, 3 cr)
ENGL 514 Technical Communication Ethics (F/S, 3 cr)
ENGL 517 Oral Communication for Technical Communicators (F/S, 3 cr)
DISPUT 500 Basic Mediation Skills (F/S, 3 cr)
DISPUT 501 Human Factors in Conflict Management (F, 1 cr)
DISPUT 502 Negotiation Theory and Practice (F, 1 cr)
DISPUT 504 Facilitating Groups in Conflict (F/S, 1 cr)
DISPUT 505 Culture and Conflict (F, 1 cr)
OPWL 536 Foundations of Organizational Performance and Workplace Learning (F/S, 4 cr)
OPWL 577 Change Management (Su, 3 cr)
OPWL 578 Designing Sustainable Organizations (F, 3 cr)
PUBADM 500 Administration in the Public Sector (F/S, 3 cr)
PUBADM 501 Public Policy Process (F/S, 3 cr)
PUBADM 504 Public Budgeting and Financial Administration (F/S, 3 cr)
PUBADM 540 Contemporary Issues in Natural Resource and Environmental Policy and Administration (F/S, 3 cr)
PUBADM 545 U.S. Energy Policy (F/S, 3 cr)
PUBADM 560 State and Local Government Policy and Administration (F/S, 3 cr)
PUBADM 570 Public Management Skills and Techniques (F/S, 3 cr)
D. Upcoming Course Offerings

Reminder: Not all the courses listed in the Graduate Catalog or the Checklist in Part B are offered each semester. The following are the courses that will be offered in upcoming semesters.

1. Spring 2018 MSA and MSAT Course Offerings

<table>
<thead>
<tr>
<th>Course #</th>
<th>Title</th>
<th>Day and Time</th>
<th>Room</th>
<th>Instructor</th>
<th># Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 510</td>
<td>Advanced Financial Reporting</td>
<td>M &amp; W 12:00pm-1:15pm</td>
<td>MEBB 4003</td>
<td>Paul Bahnson</td>
<td>3 NON-TAX</td>
</tr>
<tr>
<td>ACCT 530</td>
<td>Corporate Tax Law</td>
<td>T &amp; TH 3:00pm-4:15pm</td>
<td>MEBB 4003</td>
<td>Mark Cowan</td>
<td>3 TAX</td>
</tr>
<tr>
<td>ACCT 550</td>
<td>Advanced AIS and IT Audit</td>
<td>M &amp; W 1:30pm-2:45pm</td>
<td>MEBB 4003</td>
<td>Ryan Baxter</td>
<td>3 NON-TAX</td>
</tr>
<tr>
<td>ACCT 579</td>
<td>Personal Financial Planning</td>
<td>T &amp; TH 1:30pm-2:45pm</td>
<td>MEBB 4003</td>
<td>Janet Mosebach</td>
<td>3 TAX</td>
</tr>
<tr>
<td>ACCT 585</td>
<td>Volunteer Income Tax Assistance (VITA)</td>
<td>W 12:00pm-4:00pm</td>
<td>Boise Public Library!</td>
<td>Kathy Hurley</td>
<td>1 TAX</td>
</tr>
<tr>
<td>ACCT 597</td>
<td>Special Topics: Forensic Accounting</td>
<td>T &amp; TH 4:30pm-5:45pm</td>
<td>MEBB 4003</td>
<td>Eric Gooden</td>
<td>3 NON-TAX</td>
</tr>
</tbody>
</table>

In addition, students may register in the spring for up to three credits of ACCT 590, Internship, if they qualify. See information on internship credit at Part E, below.

Officers in Beta Alpha Psi can qualify for graduate credit in the spring semester. See Kathy Hurley for details.
2. **Summer 2018 MSA and MSAT Course Offerings**

<table>
<thead>
<tr>
<th>Course #</th>
<th>Title</th>
<th>Day and Time</th>
<th>Room</th>
<th>Instructor</th>
<th># Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 540</td>
<td>Taxation of Non-Profit</td>
<td>M &amp; W 5:30pm-8:15pm</td>
<td>MEB 4003</td>
<td>Mark Cowan</td>
<td>3 TAX</td>
</tr>
<tr>
<td></td>
<td>Organizations</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACCT 597</td>
<td>Special Topics: Accounting for</td>
<td>T &amp; TH 5:30pm-8:15pm</td>
<td>MEB 4003</td>
<td>Ryan Marquez</td>
<td>3 TAX</td>
</tr>
<tr>
<td></td>
<td>Income Taxes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

In addition, students may register in the summer for up to three credits of ACCT 590, Internship, if they qualify. See information on internship credit at Part E, below.

3. **Fall 2018 MSA and MSAT Course Offerings**

<table>
<thead>
<tr>
<th>Course #</th>
<th>Title</th>
<th>Day and Time</th>
<th>Room</th>
<th>Instructor</th>
<th># Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 505</td>
<td>Advanced Auditing</td>
<td>TBD</td>
<td>MEB 4003</td>
<td>TBD</td>
<td>3 NON-TAX</td>
</tr>
<tr>
<td></td>
<td>Required for MSA</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACCT 512</td>
<td>Financial Reporting</td>
<td>TBD</td>
<td>MEB 4003</td>
<td>TBD</td>
<td>3 NON-TAX</td>
</tr>
<tr>
<td></td>
<td>Theory</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Required for MSA</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACCT 514</td>
<td>Advanced Managerial Accounting</td>
<td>TBD</td>
<td>MEB 4003</td>
<td>TBD</td>
<td>3 NON-TAX</td>
</tr>
<tr>
<td>ACCT 516</td>
<td>Financial Analysis and Valuation</td>
<td>TBD</td>
<td>MEB 4003</td>
<td>TBD</td>
<td>3 NON-TAX</td>
</tr>
<tr>
<td>ACCT 520</td>
<td>Tax and Accounting Research</td>
<td>TBD</td>
<td>MEB 4003</td>
<td>TBD</td>
<td>3 TAX</td>
</tr>
<tr>
<td></td>
<td>Required for MSAT</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACCT 525</td>
<td>Partnership Tax Law</td>
<td>TBD</td>
<td>MEB 4003</td>
<td>TBD</td>
<td>3 TAX</td>
</tr>
<tr>
<td></td>
<td>Required for MSAT</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACCT 570</td>
<td>Multi-State Taxation</td>
<td>TBD</td>
<td>MEB 4003</td>
<td>TBD</td>
<td>3 TAX</td>
</tr>
</tbody>
</table>

In addition, students may register in the fall for up to three credits of ACCT 590, Internship, if they qualify. See information on internship credit at Part E, below.
4. Course Descriptions from the Graduate Catalog for Upcoming Offerings

Courses marked with an “*” qualify for tax credit.

**ACCT 505 – Advanced Auditing** (Fall 2018)
In-depth study of auditing from an external auditor’s perspective. Topics include substantive testing, evidence, planning, reporting, documentation, and case studies. The course includes a major project in external auditing.

**ACCT 510 – Advanced Financial Reporting** (Spring 2018)
Topics include financial reporting for segment and interim reporting, foreign currency transactions and translation, not-for-profit accounting, and other current topics.

**ACCT 512 – Financial Reporting Theory** (Fall 2018)
A critical analysis of the concepts and premises underlying financial reporting practices. Coverage includes the conceptual framework, current accounting standards and their origins, and other current topics in financial reporting.

**ACCT 514 – Advanced Managerial Accounting** (Fall 2018)
Advanced applications of managerial accounting information for strategic management decisions. Coverage includes specialized tools for planning, operating and control decisions such as strategic cost management, strategic performance measurement and incentive systems, and activity- and resource-based costing. Emphasis is placed on the understanding and use of state of the art managerial accounting techniques.

**ACCT 516 – Financial Analysis and Valuation** (Fall 2018)
Study of the theory and practice of financial statement analysis and business valuation. Methods of fundamental analysis and business valuation are examined and applied in problems, cases and projects.

**ACCT 520 – Tax and Accounting Research** (Fall 2018)*
Instruction in all aspects of tax research including legislative, administrative and judicial sources; major tax services, and Internet-based tax research libraries. While the majority of the course focuses on tax research, the course also includes instruction in ethical issues in tax practice and instruction in financial accounting research resources, including the FASB Codification.

**ACCT 525 – Partnership Tax Law** (Fall 2018)*
Tax meaning of partnership, formation transactions between partner and partnership; determination and treatment of partnership income; sales and exchanges of partnership interest; distributions; retirement; death of a partner; drafting the partnership agreement

**ACCT 530 – Corporate Tax Law** (Spring 2018)*
Tax considerations in corporate formations, operations, distributions, redemptions, reorganizations, and liquidations. Includes a study of S corporations and an overview of financial accounting for income taxes.
ACCT 540 – Taxation of Non-Profit Organizations (Summer 2018)*
Overview of tax issues affecting nonprofits. Topics include: qualifying for and maintaining federal tax-exempt status, the unrelated business income tax, private foundations, and charitable deductions.

ACCT 550 – Advanced AIS and IT Audit (Spring 2018)
Advanced coverage of the intersection of accounting, information technology, and analytics. Course includes topics such as IT infrastructure from a controls and security perspective, IT audit principles, data analytic tools, and communication of complex information. Students will assume leadership roles with respect to group and team assignments. Students can only take ACCT 450 or ACCT 550, not both.

ACCT 570 – Multi-State Taxation (Fall 2018)*
State income tax issues and sales and use tax issues with a special focus on issues faced by multistate taxpayers.

ACCT 579 – Personal Financial Planning (Spring 2018)*
The course focuses on the tools to help individuals reach their personal financial goals. There will be five main areas of emphasis: investments, insurance coverage/asset protection, income tax planning, retirement planning and estate planning. The areas will be covered in the personal finance framework.

ACCT 585 – Volunteer Income Tax Assistance (VITA) Program (Spring 2018)*
Supervised participation in the Volunteer Income Tax Assistance (VITA) Program. VITA is an IRS initiative designed to promote and support free tax return preparation services for underserved low-to-moderate income individuals, persons with disabilities, the elderly, and those with limited English speaking ability. May be repeated once for a total of 2 credits. PREREQ: ACCT 302. [See Professor Kathy Hurley for details.]

ACCT 590 – Practicum/Internship
[Can be offered as needed; See Fred Christensen and Part E, below, for details. May qualify as a tax class depending on content.]
E. Internship Credit

With approval from the Internship Director, Fred Christensen, you may be eligible for up to three graduate accounting credits for accounting employment to apply to your MSA or MSAT degree. If your internship is in tax, your internship credits can count as tax credits.

**Note:** An “internship” can be a permanent, full-time job. Internship credit applies not only to a position that an employer designates as an “intern.” You may receive “internship” credit for full-time work that you do in accounting. **For example, if you work full time at an accounting firm, you can apply for three credits of internship to apply to your degree.**

If you are not currently employed in accounting but wish to find an internship, see Part VIII below on recruiting. Also, new internship opportunities are posted on BroncoJobs and the Department of Accountancy’s Accounting Majors and Minors Blackboard site. The list of current internships available can be found in the Course Documents section. The list is updated as new internships become available so check back frequently. Of course, you may also find a position that qualifies for an internship on your own through other job sites or your own networking.

The following information is provided to help you understand how to obtain credit for internships:

Boise State requires concurrent registration during the semester the internship work is performed. This means that if your internship takes place during the fall semester, you must register and pay for the internship credits during fall semester. You must do this even if your internship is a full-time position and you are not taking any other classes.

**INTERNSHIP CREDIT:** To receive internship credit you need to do the following:

a) Obtain employment that qualifies for accounting internship credit. The type of work must relate directly to a graduate class that you have or will be taking. Work related to undergraduate level classes such as bookkeeping or individual income tax work will not qualify. Graduate tax work such as partnership, corporate, nonprofit, employee benefit plans or multistate filing will qualify. Also auditing, budgeting, or cost accounting duties generally will qualify upon approval by the internship director.

b) Add the internship as a Boise State class. If you are not a full-time student you will have to pay the additional per credit fees for adding the class. **You cannot enroll for an internship on the regular class registration site at myBoiseState.** To enroll for an internship you must complete an online internship application. The application is available on the Boise State website at the Career Center. Go to [http://career.boisestate.edu/](http://career.boisestate.edu/) and click on the “Internship Application for Academic Credit” link. Part of the application process is to complete an Online Workshop. Email Fred Christensen at [fchriste@boisestate.edu](mailto:fchriste@boisestate.edu) for information about the application and how to complete it. **Note:** Please plan ahead. There are deadlines for adding an internship each semester. The Spring 2018 deadline for adding internships is February 16, 2018.
c) Write a two to three page internship paper describing the internship, how it related to your accounting curriculum and your evaluation of the experience. Note: You will need to have a meeting with Fred Christensen in which he will give you the formal internship paper instructions and explain the expected content and format of the paper.

d) You will receive one credit hour for each 45 hours of work directly related to some area of accounting. The work must involve responsibilities related to your graduate program. The maximum hours you will receive credit for is 135 hours because the maximum credits earned for a graduate internship is 3 credits.

e) Boise State policy allows a graduate student to apply 3 hours of graduate internship credit toward graduation.

**INTERNSHIP PAPER:** To receive credit for your internship, you must submit an internship paper to Fred Christensen before the date specified on the internship paper instructions. From the perspective of the Internship Director two things are important – First, be candid in your evaluation of the internship. Was the internship useful, did you learn a lot, were you properly supervised and evaluated, would you do the internship again knowing what you know now? Second, please be brief, two to three pages is sufficient to receive a passing grade.

**SUMMER INTERNS:** As mentioned above, if you are enrolling for a summer internship you must enroll and pay for all three credits during one of the two summer terms. If your internship extends at least two weeks into the fall semester, you may wait and enroll during the fall.

**Remember, you must enroll for the internship during the semester that you are actually working at the internship.**
V. Important Policies and Deadlines

Please consult the Graduate Catalog for the full details of masters degree requirements. The following section highlights some important issues that frequently arise. If you have questions, contact Trisha Stevens Lamb at trishastevenslamb@boisestate.edu, Academic Advisor for Graduate Accountancy Programs.

A. Important Graduate Policies

Graduate students are subject to the policies and requirements of the Graduate Catalog. All students should consult the Graduate Catalog for all policies that apply to the MSA and MSAT programs. Included in these policies are the following important rules:

- In order to graduate, students must have an overall GPA of 3.0 or better. All courses taken while a graduate student—including undergraduate courses and courses that are not required to attain the graduate degree—count towards the 3.0 requirement.
- A course cannot count towards graduation if the student earns a grade of a C- or lower.
- All requirements for the degree must be started and completed within a single seven year period. Thus, course credits will not count towards the degree after seven years. If you are running up against this deadline, contact Trisha Stevens Lamb.

B. Graduation Deadlines

The application process for graduation begins several months before graduation. Please note the deadlines explained below and plan accordingly. Applying for graduation is a two-step process:

1. Admission to Candidacy

Complete the “Graduate College Application for Admission to Candidacy” form. The form can be accessed here: https://app.frevvo.com/frevvo/web/tn/boisestate.edu/user/publisher/app/_vxt8wPqcEeWud6-kXx5wQg/flowtype/_H2m-MDFwEeWEI_S7aDpBVQ/popupform On the Graduate Program line, select Accountancy-MS or Accountancy, Taxation-MS or Accountancy, Taxation-MS and JD from the drop down menu. Failure to submit the Admission to Candidacy form on time could result in your graduation being delayed until the next semester. To apply for Candidacy, you must be at least halfway through the program, which means you must have completed 15 credits.

2. Apply for Graduation

The application will be available online through Peoplesoft in myBoiseState in your student account once your Candidacy form has been approved. If you fail to meet the deadline (see below), you can still apply for graduation, but instead of the $25 diploma fee you will be charged $50.
3. GRADUATION DEADLINES!

Boise State has three graduation dates each year: May, August and December. Although there are three graduation dates, there are only two commencement ceremonies held each year: one in May and one in December. If you graduate in August, you may participate (“walk”) in the ceremonies held the following December (you cannot walk in the May ceremony).³

May 2018 Graduation Deadlines:
- 10/6/17 Admission to Candidacy form to Trisha Stevens Lamb
- 1/12/18 Graduation Application

August 2018 Graduation Deadlines:
- 2/16/18 Admission to Candidacy form to Trisha Stevens Lamb
- 6/1/18 Graduation Application

December 2018 Graduation Deadlines:
- 4/9/18 Admission to Candidacy form to Trisha Stevens Lamb
- 8/24/18 Graduation Application

Commencement Ceremony Dates:
- Spring 2018 – Saturday, May 5, 2018
- Winter 2018 – Saturday, December 15, 2018
- Spring 2019 – Saturday, May 11, 2019
- Winter 2019 – Saturday, December 21, 2019

Note: Be sure that your address is up to date in myBoiseState, since that is the address the Registrar will use in mailing your diploma.

³ Per Boise State University Policy # 4130: “All students who have completed requirements for graduation since the previous ceremony will be invited to participate, and their names will be included in the printed program.”
C. Other Important Deadlines

All students should consult the Academic Calendars on the Registrar’s website at [http://registrar.boisestate.edu/boise-state-academic-calendars/](http://registrar.boisestate.edu/boise-state-academic-calendars/) for important deadlines. For convenience, a few important deadlines are provided here:

**Spring 2018 Deadlines:**
- Last day to add without a Permission Number: January 12th
- Drop Fee begins: January 14th
- Last day to add and last day to drop without a “W” (and get a refund): January 22nd
- Last day to add an internship: February 16th
- Last day to drop with a “W” or completely withdraw: March 16th

D. Exit Interviews

Every graduating MSA, MSAT and JD/MSAT student is required to complete an exit interview with the Chair of the Department of Accountancy. The Department Chair will contact you prior to graduation to set up this interview. Among other things, the exit interview lets us get your feedback on the quality of our graduate programs and how we might improve them in the future.
VI. Library Information and Databases

As part of your course work, you will be asked to research primary and secondary sources to complete assignments, research papers and presentations. It is important that you use the library-provided materials (noted below) to do so (rather than simply using a Google search, Wikipedia, or questionable online information).

Boise State’s library (Albertsons Library) provides access to a variety of online and print resources that you will be using in your courses. Our library staff is excellent and very responsive to student needs. The library liaison for the Department of Accountancy is Amber Sherman. Please contact her if you are having any issues finding or accessing the information you need. She can be reached at ambersherman704@boisestate.edu. Library hours vary, but during the semester the normal hours are:

**Monday-Friday, 7:00am-midnight**
**Saturdays & Sundays, 9:00am-midnight**

The library is open 24 hours a day during Dead Week (the last week of the semester) and Finals Week.

For Reference Desk hours, Special Collections hours, special hours during the Summer, holidays, etc. see [https://library.boisestate.edu/hours.php](https://library.boisestate.edu/hours.php)

We are fortunate to subscribe to every major tax research database used in practice today. These include:

- IntelliConnect (formerly known as CCH)
- BNA Tax and Accounting Research (federal only)
- Checkpoint
- Tax Analysts Web Services (includes Tax Notes Today, State Tax Notes Today and Worldwide Tax Notes Today; access requires you follow special registration procedures)

We also subscribe to the following law databases, which are often useful in tax research:

- LexisNexis Academic
- Westlaw Campus

Accounting journals (both academic and practitioner) are available through the following databases:

- ABI/Inform
- Business Source Premier
- ProQuest Central

When you must use such databases for a course, your professor will give you an overview of how they can be used most efficiently. We strongly urge you to take advantage of these robust (and expensive!) databases that you will be using someday in practice.
To access any of the above databases:

- Go to [http://library.boisestate.edu/](http://library.boisestate.edu/)
- Click on “Articles & Databases”
- Use the A-Z function to find the database you are looking for
- Once you find a database, click on it. If on campus, you should get right in; if you are off campus you will be asked to enter your myBoiseState ID and password. (Some databases, like Tax Analysts Web Services, require special one-time registration procedures; see Mark Cowan or Amber Sherman for details.)

If you are simply looking for a specific journal, article, or book, use the search box at [http://library.boisestate.edu/](http://library.boisestate.edu/) or in any of the tabs provided therein. The pages looks like this:

If the library has the item you are looking for, it will direct you to it online or give you the call number for the physical item in the library. If the library does not have what you are looking for, there will be instructions for how to obtain the item via interlibrary loan.

**We also have access to the FASB Accounting Standards Codification.** If you need to use the Codification for a course, your professor will provide you with instructions and passwords to do so.
A handy guide for navigating the library resources available to accounting students can be found at [http://guides.boisestate.edu/accountancy](http://guides.boisestate.edu/accountancy). See the screen shot below. This page gives you direct access to many of the accounting databases you’ll be using. In addition, the tabs across the top provide access to more accounting research materials and links to important accounting websites.

As explained below in Part XII.D, below, many study/team rooms are available in the Micron College of Business and Economics Building. In addition, graduate students may reserve study rooms in the library. See [http://boisestate.libcal.com/booking/staffstudyrooms](http://boisestate.libcal.com/booking/staffstudyrooms)
VII. Financial Information

A. Graduate Assistantships

Each year, five accountancy graduate students are awarded graduate assistantships (GAs), which waive tuition and provide a stipend. Graduate assistants staff the undergraduate accounting tutor lab, assist faculty with research and provide other assistance to the Department of Accountancy and COBE. GA positions are very competitive. GA openings vary, but normally one GA position becomes available at the start of the spring semester and four become available at the start of the fall semester. Students interested in a GA position should apply here: https://secureforms.boisestate.edu/cobe/please-fill-out-the-ga-application-form/
The following are the deadlines to apply for a GA position:

- Oct. 1 to begin a GA position in the spring semester.
- March 1 to begin a GA position in the fall semester.

B. Scholarships

**GEM Scholarships for Non-Residents of Idaho:** Graduate students who are not residents of Idaho may be eligible for a GEM Scholarship, which waives non-resident tuition for full-time out-of-state and international graduate students that meet certain requirements. **You must complete an application to be considered for a GEM Scholarship.** Details are available at https://graduatecollege.boisestate.edu/fundinggraduateschool/merit-based-gem-scholarship/. Residency information is available at http://registrar.boisestate.edu/general-information-and-policies/idaho-residency/. GEM Scholarships are awarded on a competitive basis.

**Other Scholarships:** We are very fortunate to have many need-based and merit-based scholarship opportunities available to graduate students. To maximize your chances of receiving a scholarship for the academic year, you should complete your FAFSA (if applying for need-based scholarships) and apply by **February 15** for scholarships to begin in the fall semester. **Scholarships are only available to full-time students (enrolled in nine graduate credits or more).** Students interested in scholarships should apply by the February 15 deadline via Boise State’s Financial Aid Office: http://financialaid.boisestate.edu/scholarships/boise-state-scholarship-application/

For more information, see http://cobe.boisestate.edu/accountancy/student-resources/scholarships/

This website also includes a list of outside (non-Boise State) scholarships that have separate applications and deadlines. For questions on scholarships, contact Professor Janet Mosebach at janetmosebach@boisestate.edu

**Important Note**

If you did not apply for scholarships by the February 15 deadline, but plan to be a full-time student in the fall or spring semesters, fill out the Department of Accountancy application (referenced in #2, above) anyway and submit it to Professor Janet Mosebach. Often, graduate students who have been awarded scholarships for the fall or spring semesters change their plans (e.g., they take a full time job, get an internship, etc.) and decide to take a semester off or become part-time students. When this happens, **their scholarships then become available to remaining full-time students. If you have a scholarship application on file with the Department of Accountancy, you may be eligible to receive some of these redeployed scholarship funds.**
VIII. Careers/Recruiting Information

A. General Comments

If you have not already secured post-graduation employment, please note the following:

- **You cannot wait until graduation approaches to find a position. CPA firms generally interview for entry-level hires once a year—in the fall.** Thus, if you are interested in working in public accounting, you must interview in the fall for jobs to start the following January (for December grads) or the following August/September (for May or August grads). Other employers (corporations, governments, etc.) recruit on an as-needed basis. But if you are interested in these non-CPA firm positions you must be constantly networking and preparing to apply for such positions so you’ll be ready when opportunities arise. **Many students are surprised to learn that they must begin recruiting for jobs within a few weeks of starting their graduate program.**

- **The recruiting process is intense and it takes its toll both in terms of time and emotional energy.** Many students say that going through the recruiting process is the equivalent of taking a three-credit course. Over a three month period, you have to attend several networking events, clearly articulate your career goals, prepare your resume and cover letter, practice interviewing skills, meet strict application deadlines, interview on campus, attend firm social events, go on second-interviews, and constantly consider your options and strategies. And you must do all this while keeping up with your school work and personal obligations. Be sure you plan your schedule accordingly.

  - The recruiting process is particularly hard on introverts. If you are an introvert, just know that you will need to allocate the time and energy necessary to get through the process. Consider it an investment. Introverts do best in the recruiting
process when they plan and practice—and build in a lot of downtime between social interactions.⁴

- Recruiting is done through BroncoJobs (powered by Handshake), Boise State’s online job posting service. For information on using BroncoJobs see https://career.boisestate.edu/welcome-to-broncojobs-student-and-alumni/

1. Things to Do In Advance of Recruiting—That is, NOW!

If you have not already done so, we recommend that you do the following as soon as possible—and certainly BEFORE recruiting begins:

- **Get access to, and get familiar with, BroncoJobs.** Note: In the fall of 2016, the BroncoJobs system changed substantially. Even if you have used BroncoJobs in the past, you will need to spend some time getting familiar with the new format.

- **Educate yourself about accounting careers.** Prospective employers will expect you to have a good idea of which area of accounting you’d like to work in. There are several ways to explore career options:
  - General information is available at https://thiswaytocpa.com/profession/articles/industries-specializations/find-your-niche-accounting/
  - Do an internship (see Part IV.E)
  - Participate in the Professional Mentorship Program (see Part IX).
  - Join Beta Alpha Psi (see Part X.B). Beta meets with each major firm in town every fall—at the firms’ offices—during the height of recruiting season. In the spring, Beta has meetings on careers in other sectors such as nonprofit, government, consulting, etc. and also has workshops on ethics and the CPA Exam. In addition, Beta member pictures and brief biographies are provided to the firms in a Chapter Catalog.

- **Network with professionals.** COBE, the Department of Accountancy, local accounting firms and student groups host several events during the year that are important for graduate accounting students. These events are critical for those on the job market, but are of benefit to all students looking to build their professional skills and their network. You should pay attention for announcements about these events. Recurring events include:
  - **Beta’s Meet the Firms Event** (open to nonmembers)/Late August or Early September: Representatives from both Boise and out-of-town CPA firms and other employers will have booths at the event. This is a great opportunity to meet recruiters and learn more about firms before recruiting season begins. It is your one chance to meet with all the major employers in one place at one time.

---

Beta’s Firm Picnic (open to nonmembers)/Late August or Early September: A chance to network with accounting professionals—including representatives from firms that will be recruiting on campus—in a relaxed, informal atmosphere. This event is an excellent opportunity to get used to networking with professionals.

COBE’s Professional Networking Week/October: A weeklong series of events on networking and recruiting; events include:
- Networking Reception and Etiquette Dinner
- COBE Career Fair

Gem State Accounting and Business Conference/December: A continuing education event held at Boise State for CPAs. There will be national speakers and many professionals in attendance.

CFOs Exposed/March or April: A great opportunity to meet in small groups with local Chief Financial Officers and other executives.

Gem State Tax Symposium/June: A continuing education event held at Boise State for CPAs. There will be national speakers and many professionals in attendance.

COBE CAREER SERVICES

7 Tips for Networking

1. Be pleasant. Be yourself
2. Focus on learning.
3. Look for common ground
4. Ask for stories, not answers
5. Share your passion
7. Follow up.
CPA firms tend to keep track of their contacts with students. If a recruiting manager meets you at the Beta Picnic, then again at Meet the Firms, and then at a Beta office visit, they will have had the chance to get to know you prior to formally interviewing you. The more networking you have done and the more contact you have had with employers you are interested in prior to the formal interview process, the better. Doing so will make the interview process less stressful. If you are interested in working for a particular firm, be sure you express your interest by networking with that firm whenever possible.

- Make sure you have appropriate attire (that fits!) on hand for interviews.
  - Employers will expect you to wear business attire (business suits).
  - It is best to be conservative in your dress; wearing informal or overly-fashionable attire will make you stand out—and not in a good way.
  - If you are not sure what to buy, don’t guess. You should consult with sales associates at one of the major clothing stores (e.g., Dillards, Macy’s). Explain that you are shopping for an interview suit in a conservative field (accounting). The associates should be able to find you an appropriate outfit that meets your budget.
  - Remember you can’t expect to shop for interview clothes the day before an interview. Often, suits require alterations that can take a few days to a couple of weeks.
  - Your interview clothing will be expensive (perhaps running to a few hundred dollars), but it is well worth it as an important investment in your career.
  - Note that Beta Alpha Psi usually has a “Dress for Success” workshop each year.
  - Feel free to talk to a faculty member about these issues if you have concerns.

- Update your resume and get it reviewed by COBE Career Services (see below).

- Draft a general cover letter that you will then customize for each employer. Have it reviewed by COBE Career Services (see below).

- Speak with one or more accounting faculty members about your career goals. The more we know about the type of position you are looking for, the more we can help direct you to opportunities and provide timely advice. Also, keep us advised of your progress as the recruiting process continues.

- Clean up your social media accounts. Assume that prospective employers will be checking your online profiles.
  - Create or update your professional profile on LinkedIn. COBE offers seminars throughout the year on how to best use LinkedIn.
  - Remove or secure anything that might be embarrassing or cast you in a bad light from your Facebook, Instagram, Twitter, etc. accounts. If you have to think about whether something is embarrassing, it probably is.

- Be sure you have a professional-sounding email address to use during recruiting, such as your Bronco Mail address. Don’t use a “cute” email address like “CashFlowStud@hotmail.com.”
• Be careful when choosing your profile picture attached to your Bronco Mail account. Be sure you pick one that depicts you as a professional. For example:

Who is more likely to be hired?

This guy? Or this guy?

2. Resources at Career Services

You should make an appointment with COBE Career Services Office and the Boise State Career Center. They are here to assist you with all aspects of your career exploration and development.

- Career planning and preparation
- Internship search
- Resume reviews
- Cover letter reviews
- Mock interviews
- Virtual interviews via Skype or Google Hangouts

We highly recommend you take advantage of these convenient resources early and often.

COBE Career Services Office – distinctive, business focused career center. Offering students industry specific advice and career-focused learning opportunities.

Laura Chiuppi
DIRECTOR

LauraChiuppi@boisestate.edu
(208) 426-1355
Office: MBEB 1123
Lacey Rowland  
CAREER COORDINATOR  
LaceyRowland@boisestate.edu  
(208) 426-3854  
Office: MBEB 1123

Vanessa Veloria  
ADMINISTRATIVE ASSISTANT  
VanessaVeloria@boisestate.edu  
(208) 426-3862  
Office: MBEB 1120

Boise State’s Career Center – an excellent additional resource.

Alex Gutierrez  
ASSOCIATE DIRECTOR, CAREER DEVELOPMENT  
alexgutierrez@boisestate.edu  
(208) 426-3814  
Office: 1464 University Drive in the Academic & Career Services Building, Room 111 located across from the Rec Center; the building looks like this:
B. CPA Firm Jobs

1. Prerequisites to Full-Time\(^5\) CPA Firm Jobs

As noted below at Part XI, you must have earned at least 150 academic credits in order to become a CPA. Most CPA firms will not interview you for a full-time, permanent staff position unless you will have earned 150 credit hours (and thus be “CPA eligible”) by the time you graduate and will start working for them. When preparing your resume, be sure to note when you expect to have completed at least 150 credit hours. As noted above, CPA firms interview in the fall for positions to start the following January (for December grads) or the following August/September (for May or August grads). For example, if you expect to graduate with at least 150 credits in December of 2019, May of 2020, or August of 2020, you should be interviewing for CPA firm jobs in the fall of 2019.

CPA firms do NOT expect you to have completed the CPA exam by the time you start work. In fact, you cannot take the CPA exam until you have earned an undergraduate degree (see Part XI).

2. The Interview Process for CPA Firm Jobs

“Oh, it's a long, long while from May to December
But the days grow short when you reach September
When the autumn weather turns the leaves to flame
One hasn't got time for the waiting game”\(^6\)

Most CPA firms that recruit on campus do so in the following manner:\(^7\)

- **September—JOB POSTINGS:** CPA firms post openings on BroncoJobs and give you a window of time to apply. Each firm has their own designated window. During each firm’s application window, you will be required upload your resume, cover letter and transcript (and sometimes other materials) to BroncoJobs. Some CPA firms also require you to go to their website to fill out a formal application. It is critical that you pay attention to the deadlines to apply and that you submit all the required materials. Once a firm’s application window has closed, you will no longer be able to apply to that CPA firm.
  - Sometimes CPA firms have GPA cut offs. CPA firms place a lot of emphasis on your GPA because it is an indication of your ability to do intense, high-quality work with little supervision. If you are interested in a firm but don’t have the requisite GPA, please discuss the matter with a faculty member. Depending on the situation, you may be able to explain your lower GPA (e.g., you majored in something else earlier in your academic career and discovered it was not a good fit or you were working full time, etc.) and still be able to secure a campus job.

---

\(^5\) See Part VIII.B.4 below if you plan to interview for internships. Students applying for internships are not required to have earned 150 credits by the time they begin the internship.

\(^6\) FRANK SINATRA, *September Song*, on *SEPTEMBER OF MY YEARS* (Reprise Records 1965).

\(^7\) All time frames are approximate and can vary by firm. In addition, firms may decide to deviate from this general process.
Interview. Note: GPA is important in the recruiting process; but it is not everything. Firms are looking for well-rounded individuals who have not only done well in their course-work, but who also have held down a job, done volunteer work, or actively participated in sports or student groups. Many firms would rather hire someone with a 3.3 GPA who worked their way through school and participated in extra-curricular activities than someone with a 4.0 GPA who spent their college years on nothing but schoolwork.

If the firm is interviewing for audit and tax positions, you will need to pick one to apply for. The firm will normally send one team to interview for audit and another team to interview for tax. Some students know they want tax; others are born auditors; and still others are not sure whether they want audit or tax. It can be difficult to make this choice if you have had little experience. But you must make it. Most of the firms want you to make up your mind before interviewing and not be wishy-washy about your choice.8

Some firms are interviewing for jobs that are in the Boise area. Others are interviewing for an out-of-state location (e.g., San Jose). Others are interviewing for jobs in Boise AND are doing the on-campus interviews on behalf of the firm’s other offices. Normally, as part of the application process, the firm will ask you for your preferred location. You have to decide whether you want to work in Boise or in another office—and if so, which other office. This is another area where the firm expects you to be certain and (if outside of Boise) have reasons for your location preference. For example, you have family in that city or you are interested in a particular industry and the firm office in that city has clients in that industry. See Part VIII.B.6, below, for more on finding work outside of Boise; and be sure to discuss this matter with a faculty member.

October—ON-CAMPUS INTERVIEWS: After the application window has closed, the firms will review the applicants and decide which ones to interview on campus. The firms will notify applicants chosen for an interview (via BroncoJobs). If you are chosen for an interview, you will have a window of time to sign up for a specific interview time on the day the firm will be on campus. Most firms spend one day on campus in October to conduct their on-campus interviews. The earlier you sign up for an interview slot, the more likely you will be able to choose an interview time that is convenient for you (i.e., one that does not interfere with class meetings and one that meets at a time of day when you are normally at your best).

Interviews will take place on the first floor of the Micron Business and Economics Building, at COBE Career Services, in Suite 1120. On-campus interviews are

8 Simplifying greatly: Auditors are rarely in the CPA firm’s office. They are working on-site at client locations. The work (at least in the early years) tends to be less technical than tax. If you like working at different locations, interacting with clients and working on different teams, audit may be for you. Tax associates tend to work at the same desk in the office each day on short-term, more technical projects (for example, tax returns, tax research). Tax involves a variety of work, but at the same location. Remember, you should be doing work that you (1) like and (2) have the potential to do well at.
interviews normally last from ½ hour to an hour. You will either meet with two professionals (e.g., a partner and a manager) together in one interview for an hour or in two separate ½ hour interviews. You should visit Suite 1120 and the interview rooms before the interview, so you can get a sense of the space and ensure you know where to go. On the day of the interview, arrive on time/a little early. You will normally be greeted in the waiting area by a relatively new staff member from the firm. Their job is to help you calm your nerves prior to the interview. Keep in mind that the greeter is evaluating you as well. So, be sure to be “on” from the moment you step in Suite 1120.

- After the on-campus interviews are over, the firms will review the results and decide who to ask for second, in-office interviews. How long this takes depends on where the firm is with its campus visits. (In addition to Boise State, many firms interview at Idaho State, the University of Idaho and other schools and must complete their campus visits before deciding who gets invited to in-office interviews.)

- **Late October/November—IN-OFFICE INTERVIEWS:** In-office interviews are normally a half-day long and may or may not involve lunch with staff members. If you get an office interview, it means that the firm is very interested in you but that you are still competing for the job. In addition to the interview, some firms have “social events”—like a dinner or reception—where all students from all schools who received office interviews are invited. Be sure to go to these. If you must miss class to attend one of these events or your office interview, talk to your professor. At the office interview, you can expect to meet staff from various levels in the firm (partner, manager, senior, associate, etc.) Some tips:
  
  - As noted in Part VIII.F, below, it is important to ask thoughtful questions in interviews. In preparing for the second interview, think of questions that are appropriate for the level of the staff that you meeting. For example, you might ask an associate what a typical day is like but with a partner you might ask about the strategic direction of the firm.
  
  - Bring extra copies of your resume. That way, if you find yourself meeting with someone who, for whatever reason, never got your resume, you can give them a copy.
  
  - Everyone you talk to or see is evaluating you and could have significant input into whether the firm extends you an offer. This includes the staff who take you to lunch. The staff will be more informal with you, but are still evaluating how well you would fit in. It also includes receptionists, human resource staff, admin assistants, etc. Be respectful to everyone!
  
  - Ask for copies of business cards of everyone you interview with. You’ll need them to send thank-you cards later.
• Late November—RESOLUTION (OR NOT): Hopefully the process went well, you followed our advice, you impressed the firms and you get an offer from a firm where you would feel comfortable working. With the recruiting behind you, you’ll be able to focus on your studies and (once you get your undergraduate degree) the CPA exam until it is time to start work.
  o If you did not receive any offers, don’t take it personally. It may have been due to the market, increased competition, etc. What you should do is talk to a faculty member so he or she can provide advice and be on the lookout for opportunities. There are still options—like non-CPA firm jobs (see Part VIII.C, below). Also, sometimes firms have more openings than expected after recruiting season is over and will reach out to faculty members to see if there are any good students who “fell through the cracks” during the normal recruiting process. Several students have gotten jobs this way. But it is important that you let the faculty know you are still on the market.


After each interview, you should prepare handwritten thank-you notes to everyone you interviewed with. Ideally, you should do this as soon as the interview is over. The notes should be brief but thoughtful. Generally three sentences are enough. In each note:

• Thank the person for meeting you on Date X.
• Mention that you liked talking to them about Topic Y. Topic Y will be some particular matter that the interviewer emphasized or spent a lot of time discussing with you. This line will be unique for each person you met with and will show that you were paying attention. Do not send the same thank-you note to every person with whom you met.
• Say (if true) that you enjoyed your visit at the firm, remain very interested in the position and look forward to hearing from them.

You should try to hand deliver your notes to the receptionist at the firm the day after the interview. If this is not possible, or if your interview was with a firm out of the Boise area, you can email your thank-you notes (instead of hand writing and hand delivering them) but the contents should be the same as explained above.
4. Internship Recruiting

If you are interested in an internship at a CPA firm, the CPA firms recruit for interns at the same time they recruit for full-time staff—in the fall. Also, the firms generally follow the same process (explained above) for interns as they do for full-time hires. Most CPA firm internships take place in the spring semester (busy season) but sometimes summer internships become available. If you get a full-time CPA firm internship in the spring, we recommend that you take no more than one course during the spring semester (on top of the internship credit that your job may qualify for; see Part IV.E). It is important that you focus on doing a good job at your internship in the hopes of gaining a full-time offer at the end of your internship.

5. CPA Firms That Often Recruit at Boise State

CPA firms come in many sizes—including international, “Big Four” firms (Deloitte, KPMG, EY, and PwC), national firms, regional firms, and local firms (from large to small). As you learn more about CPA firm opportunities, you’ll need to explore what size firm would be a good fit for you.

The firms that recruit on campus vary each year. The best way to learn more about these firms is to come to Beta Alpha Psi’s Meet the Firms event at the start of the fall semester. In addition to the firms listed below, we have contacts with other firms that may interest you (for example, EY). If you have an interest in exploring opportunities with a firm that is not listed below, please speak with a faculty member to see if we have any contacts at that firm.

- The following local Treasure Valley firms often recruit on campus. Of course, other local firms also recruit on campus from time to time.
  - Ripley Doorn (Boise, Nampa, Caldwell)
  - Little-Morris (Boise)
  - Harris & Co. (Meridian)
  - Nichols Accounting Group (Ontario, OR, Nyssa, OR and Nampa, ID)

- The following national and regional firms with Boise offices recruit nearly every fall—normally for both audit and tax positions in Boise and other locations. If you are interested in working outside of the Treasure Valley at one of these firms (and unless you are instructed otherwise), you should apply for postings on BroncoJobs like everyone else, but designate your city of interest.
  - Deloitte
  - KPMG (Note: the Boise office does not have a Tax Department; but tax candidates can be referred to other offices)
  - Eide Bailly
  - CliftonLarsonAllen (new staff do both audit and tax)
• The following national or regional firms, which do not have locations in the Treasure Valley, also conduct on-campus interviews:
  o PricewaterhouseCoopers: The San Jose, California office recruits at Boise State but can refer you to other offices. The Houston office also sometimes recruits at Boise State.
  o Moss Adams
  o Cooper Norman (Locations in Idaho Falls, Pocatello and Twin Falls)

6. Jobs Outside of Boise/The Treasure Valley

If you are interested in working for a national or regional firm outside of Boise, it is important that you plan your search strategically. We highly recommend you speak with your professors to help you come up with the best way to connect with firm locations in other cities. It is also important that you have a compelling reason WHY you want to work in another city (for example, you have family there or are interested in an industry based in that city—like high tech in San Jose).

C. Jobs Other Than in Public Accounting

Students have many other career options besides working in public accounting. The recruiting process for these other employers is not as formalized or seasonal as it is for CPA firms. These employers tend to post jobs and recruit on an as-needed basis.9 Sometimes these employers interview on campus, but often they have you interview at their offices. Below are some examples of major employers—other than CPA firms—of accountants. This list is by no means exhaustive and there are many smaller companies that have openings from time to time.

---

9 The exception is the federal government (FBI, IRS, etc.) which has its own unique (and lengthy) recruiting process. See https://www.usajobs.gov/
• **Corporate:** Corporations with major local accounting functions (which may include tax, financial reporting, cost, internal auditing, etc.) include:
  - Albertsons
  - Boise Cascade
  - Hewlett-Packard
  - Idaho Power
  - Intermountain Gas
  - Micron Technology
  - MWI Veterinary Supply
  - Scentsy
  - Simplot
  - Saint Alphonsus
  - St. Luke’s

• **Government:**
  - Idaho State Tax Commission
  - Ada County
  - Federal government (IRS, FBI, etc.) (must be willing to move; few jobs are in Boise)

• **Other major accounting employers:**
  - Jitasa—Based in Boise; does accounting for major nonprofit enterprises
  - Clearwater Analytics—Based in Boise, does investment accounting for institutional investors\(^\text{10}\)
  - Boise State University—Sometimes hires accountants and internal auditors.

\(^{10}\) Clearwater Analytics is more likely to actually ask technical accounting and finance questions during their interviews than other companies and CPA firms.
D. Resumes

1. General Comments

Your resume is critical to your job search; it must be PERFECT. It must be free from grammatical, spelling, and factual mistakes. Prospective employers will judge you harshly if there is a typo on your resume. Your resume is often your only chance to initially market yourself to prospective employers. And you have all the time you need to get it right. Thus, if you don’t get it right, those reviewing your resume will assume you don’t really care about getting a job and don’t pay attention to detail—even when given all the time in the world. Employers need to review sometimes hundreds of resumes for an open position and are looking for any excuse to add more resumes to the “REJECT” pile. Don’t give them that opportunity; do a good job on your resume.

Try to be specific as possible and use action verbs like “directed,” “reconciled,” “developed,” etc. in describing your experience. Even if you have never worked in accounting, you are likely to have some experience that accounting employers value. Supermarket clerks know how to deal with customers and resolve complaints diplomatically. Farm laborers know how to work hard under trying circumstances. Convenience store managers know how to reconcile cash. Athletes know how to work well in teams populated with diverse personalities. Be sure to emphasize the aspects of your prior experience that will appeal to accounting employers.

Get your resume reviewed by more than one person. Have it reviewed by the Boise State Career Center, COBE Career Services, a couple of your professors, etc. You’ll sometimes get conflicting advice—but you’ll also gain new perspectives on how to tell your story on your resume.

The sections which follow contain the Boise State Career Center’s general advice on preparing resumes and some sample resumes from accounting graduates. These materials will be very helpful to you as you prepare your resume. But keep in mind you must adapt your resume to include all the information that a particular firm wants. For example, many CPA firms want you to include the following on your resume:

- **GPA:** Both overall and in accounting courses. Remember that the firms can easily check these numbers against your transcripts (which you are providing to them via BroncoJobs).
- **Graduation Date:** The firms want to know when you anticipate graduating—that is, in May, August, or December.
- **150 Credit Status:** Note whether—and when—you will be “CPA eligible.” As noted above, most CPA firms will only consider hiring you if you will have completed 150 credits by the time you start working for them. If you are not getting a master’s degree, be sure to highlight that you’ll have 150 credits by the time you would start work at the firm.
2. Providing Strong Evidence of Work Experience

PARS (Problem-Action-Result strategy)

Describe Problems, Actions, and Results you have delivered for your employers. These concrete examples of how you solved problems at a prior job are compelling testimonials of your abilities. Use specific examples of key accomplishments, showing how you identify and solve problems.

1. Problem – Describe the problem that you faced (key words: issue, cost, customer, failure)
   Example: An unnecessary cost to the company

2. Actions – Describe the action you took to solve the problem (key words: lead, drive, analyze). Utilize action verbs.
   Example: Analyzed each department’s shipping costs, structure and distribution

3. Results – Describe the result that you achieved by the given action (key words: achieve, reduce, increase)
   Example: Reduced the cost of shipping by 30%

Put it all together: Reduced the cost of shipping by 30% through analyzing shipping structures and distribution throughout the company.

*This strategy could also be used to write your Summary section and the body of your cover letter when you are explaining your qualifications and considering your experiences, skills, accomplishments, etc. For more on cover letters, see Part VIII.E below.

3. The Boise State Career Center’s Guide to Resumes

The following pages reproduce the Career Center’s guide to resumes and provide generic sample resumes.
RESUMES

A resume is NOT a professional biography. It is a marketing tool used in selling yourself to a potential employer.

An effective resume will show the employer how your qualifications match what they're looking for. Therefore, to be effective, resumes you send out must be TARGETED to the specific position you're applying for. This means each resume you send out should be different!

What goes on a resume?

There are some basic things that should always be on your resume, like your education, experience, and contact info, but the key to knowing what to include in your resume is to ask yourself, "How have I obtained the qualifications to do this job I'm applying for?" Those are the things to include and highlight in your resume.

Heading: Consists of your name and contact information (mailing address, phone number, and email address)

Education: Start with your most recent education. Include:
- Degree Title and Major (even if you're not done- can put "Pursuing" in front or "(in progress)" behind)
- Name of School, City, State
- Minors or Emphasis areas
- Graduation date (or anticipated date if close to finishing, or date began – Present if not yet close)
- Only include your GPA if it is exceptional!
- You do NOT need to include your high school diploma/GED once you have started college

Experience: Can include anything hands-on you've done that is relevant to the job you're applying for, whether it was paid employment or not. Internships, full-time jobs, part-time jobs, summer jobs, volunteer experiences, service learning projects, extracurricular involvement, research, class projects, etc. can all count if the experience is relevant. When it's a job that you're listing, you are expected to always include:
- Your Job Title (or position title, like "Volunteer Tutor")
- Name of Company or Organization you worked for, City and State where the company was located
- Dates you worked there (if still there, write starting date – Present)
- You may also include info about what you did, depending on the format you use (see next page)

Other things to include: Design the resume that works best for you to show off your qualifications. You can make up your own category titles, but some other things you might include on your resume are:
- Honors/Awards/Scholarships
- Community Service/Volunteer Work
- Extracurricular Activities
- Relevant Coursework or Projects
- Relevant Licenses/Certifications
- Professional Organizations
- Trasnings/Workshops/Conferences
- Service Learning
- Research Projects
- Foreign Languages
- Relevant Computer Skills/Languages
- Link to online portfolio

Resume Layout:

The visual layout is up to you, but here are some basic guidelines to follow:
- You should lay out your info strategically so the reader sees your most important info in 5-10 seconds
- It should look professional, and like you put time and effort into creating a polished document
- Your formatting should be consistent throughout the resume
- It should appear clean and organized, and there should be clear divisions between categories
- Use a font size of 10-12pt (half-sizes are ok too), with 0.5-1" margins
- Use a standard font to ensure compatibility on other computers
- Use bolding, underlining, or italics to draw the eye to the most important things (but do not overuse!)
- You should fill the page (first page), and white space should be evenly distributed
TYPES OF RESUME FORMATS

There are 2 main types of resume formats, chronological and functional. The difference between the two is primarily in the way your experience is organized and presented.

<table>
<thead>
<tr>
<th>CHRONOLOGICAL</th>
<th>FUNCTIONAL</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>What is it?</strong></td>
<td><strong>What is it?</strong></td>
</tr>
<tr>
<td>* Your work history is the main focus of your resume</td>
<td>* Relevant skills and experiences are the main focus of your resume</td>
</tr>
<tr>
<td>* Your previous jobs are listed in order by date starting with the most recent</td>
<td>* Your skills and experience are organized and listed under categories, not under specific jobs</td>
</tr>
<tr>
<td>* Your relevant experience is described through your work history</td>
<td></td>
</tr>
<tr>
<td><strong>When should you use it?</strong></td>
<td><strong>When should you use it?</strong></td>
</tr>
<tr>
<td>* When your work history is related to the job you are applying for</td>
<td>* When you have little or no work experience</td>
</tr>
<tr>
<td>* When your work history shows an upward progression towards the position you’re applying for</td>
<td>* When you don’t have any directly related experience</td>
</tr>
<tr>
<td></td>
<td>* When you are changing careers</td>
</tr>
<tr>
<td></td>
<td>* When you want to minimize something like major gaps in employment</td>
</tr>
</tbody>
</table>

Most resumes are COMBINATION RESUMES which combine elements from each format in different ways. For instance, you might have a Chronological layout, but break your experience into Relevant Experience and Other Employment categories in order to highlight only your most important (and maybe non-job) experiences.

See a Career Counselor for help designing the best format for you.

TARGETING YOUR RESUME

Because a resume is a marketing tool, there is no such thing as a general resume. Each one must be targeted!

There are 2 types of targeted resumes:
* **Job-targeted resume**: targeted to a specific opening. When applying for a specific opening with a specific company, you should always create a job-targeted resume for that position.
* **Field-targeted resume**: targeted to a type of job rather than a specific opening. You will want to have a field-targeted resume for networking, and may also use these when applying for student jobs that don’t provide a job description. (see Getting a Part-Time Job handout for info on student job resumes)

HOW do I create a targeted resume?

Job descriptions are your cheat sheets! They are giving you the answers to the test. If there is a posted job description for the position you’re applying for, this tells you exactly what the employer is looking for. The _best resume_ is the one that _most closely matches the job description_!

The basic steps to targeting your resume are:
1. Address everything from the job description that you can.
2. Remove details that are unrelated to the job description.
3. Use the language from the job description (keywords).
4. Modify your format if necessary to highlight your qualifications.

Tips for working through a job description:
* You need to address the ENTIRE job description, including Responsibilities, not just Qualifications.
* Start by going through the job description and marking all the key nouns, verbs, and other keywords.
* Separate out the verbs- this will give you a lot of the “action verbs” that you will want to start each of your bullet points with when describing your experience.

Continued on the next page...
Tips for working through a job description continued:

- Look at one job responsibility at a time, and for each, ask yourself if you’ve done this before, done something similar, or done something where you used the same skills. If yes, write a bullet directly explaining this, and plug it in where it fits on your resume.
- If you can’t address an entire task, see if you can use the key noun or verb in a slightly different way.
- Don’t leave out anything in the job description that you’ve done or can do, even if it doesn’t seem important to you. If they put it on there, they think it’s important!

What if there isn’t a job description?
Sometimes you won’t have a description, or it might just not be a very useful one. In this case, there are a few resources you can use. One is the company’s website, which will usually give you plenty of clues about the language they use (keywords), what you might be doing, the values of the company (characteristics they would be looking for in you), etc. You can also call the company and ask questions about the job. Additionally, search for similar job postings and look for themes. Another good resource is O*Net (onetonline.org), which provides info on all types of jobs and is like a generic job description.

What about my field-targeted resume?
When putting together a resume that addresses your ability to do a particular type of work, the process you’ll follow is similar, you just won’t have one particular job description to work from. Start by using O*Net to look up the type of job you’re trying to get, which will list tasks, skills, abilities, and characteristics to include in your resume. Also search for similar job descriptions using the professional association website for your field, or general job posting sites like the ones listed on the Job Search Process handout (look nationwide). Look at several descriptions and identify themes and common keywords.

Other Targeting Tips

Think about how your resume might be reviewed, and what that means for how you design it.
Possibilities include:

- It could be screened by the HR department. If it’s a medium or large company, it will almost always be screened first by someone in HR, and their job is to weed out as many resumes as possible and only give a few of the best resumes to the department you will actually be working in. They usually have lots of resumes to look at and not much time, so they will often decide after a 10-15 second glance whether your resume will go into the “no” pile or the “maybe, will look at in more detail later” pile. Think about what all this means. Someone in your field may be able to see how your experiences could have prepared you for this job, but the HR staff have a background in HR, not in your field. They know the job description well, however, and those are the things that will catch their eye and tell them you’re qualified. You’ll need to be explicit in stating your qualifications- be direct and clear about how your experience relates to the job you’re applying to, and don’t make them have to guess or assume anything. You’ll also need to design a format that will allow them to see the overview of your qualifications in only a few seconds.

- It could be electronically scanned by a software program to determine how qualified you are, with only the “most qualified” resumes ever being seen by a person. These programs are set to detect certain keywords, and whether or not the program deems you qualified for the job depends on how many of those keywords it picks up. Your best clue as to what words it will be searching for is the job description.

- It could be scored by a person, which typically happens when you apply to a government agency. Government agencies will have a point system to ensure that all applicants are given fair consideration. Again, your best clue as to what you’ll get points for is the job description. For these positions, you want to include as much relevant detail as possible relating to the things on the job description, even if it means a longer resume, because it will be looked at more closely, and your goal is to maximize your points.

Strategically place the information on your resume. There are no real rules about the order of your categories or placement of the info in them. Determine where to put things by what your strongest selling points are and what the employer is going to care most about. If they glance at your resume for only a few seconds, what would you want to jump out at them? For example, are they going to be more interested in your education or your experience? Which would you rather them see, your job title or the name of the company you worked for? The degree you got or the school you got it from? Make your resume format work for YOU.
FAQs

Is it true that my resume needs to be only 1 page?
There is no real "rule" about how long your resume must be. It will depend on:
1. How much relevant experience you have.
2. The type of job you’re applying for. If you’re applying to a private company, shorter, summary resumes are more common (never more than 2 pages). If you’re applying to a government agency (federal, state, or local), longer resumes are appropriate because they are looking for more detail.
3. How long and detailed the job description is. This is a good way to tell how much detail an employer would like to see on your resume. Remember, your goal is to address everything you can in the job description, so a job description with more detail might mean a longer resume.

Except when applying to a government position, one-page resumes are usually ideal when you don’t have a lot of experience in your field yet. There are lots of tricks to making it fit, like shrinking your margins or your font size, or adjusting your layout and spacing.

Do I have to include my entire work history?
Not necessarily. Here are some guidelines:
- If your work history is very short, you probably want to include everything.
- If you have a longer work history, you can probably get rid of irrelevant jobs you had years ago.
- You have the option of leaving off irrelevant jobs, but you don’t want to create employment gaps in the middle of your work history. If you take a job off, make sure that time is accounted for somewhere else on your resume, such as if you were in school.

Here are some options for how to deal with work history issues:
- If your work history is really long, scattered, or irrelevant, switch to a functional format.
- In the chronological format, split your experience up into 2 different categories - "Related Experience" and "Other Experience." Only include bullets describing what you did for the relevant jobs.

Should I include personal interests and hobbies on my resume?
As a general rule, no, unless your interest/hobby is a job qualification, such as if you’re applying to a sporting goods company, and the job description asks for candidates who have a passion for sports. Also, DON’T include any personal data like birth date, social security number, physical characteristics, marital status, etc.

Do I need to have an Objective statement?
No, it is optional these days. Some employers like them and some don’t. When deciding whether to include one, consider how much value it could add to your resume. In many cases it won’t add much, but it can sometimes be useful for two things: working the job title into your resume if you think it’ll be scanned for keywords, or on a field-targeted resume to remind your contacts of your goal. If you include an objective for an advertised job, however, it needs to be specific to that particular job, including the job title and company name.

What’s a Summary section?
Another optional section, called something like “Summary of Qualifications,” or “Professional Profile,” that lets you make your strongest selling points more visible. This section usually consists of 3-5 bullet points, and will address the most important qualifications the employer is looking for. It should go at the top of your resume, right under your heading. This section can help you tie everything together, and give the employer a reason to want to review the rest of your resume in more detail.

Do I need a curriculum vitae (CV) or a resume?
Employers often mistakenly use the two terms interchangeably, when they really mean resume. Resumes focus mostly on experience, whereas CVs focus on academic achievements. CVs are typically only used for academic or research-oriented jobs that require a graduate degree, or for applying to research-oriented graduate programs. Most jobs, as well as professional graduate programs usually want a resume. If you’re not sure which to use, see a Career Counselor.

The Career Center can help you with your resume. Call for an appointment!
426-1747 • http://career.boisestate.edu • career@boisestate.edu
Sample Resume – COMBINATION Format (Chronological-hybrid) for a marketing job

JOHN A. DOE
55 West St., Boise, ID 83725 • (555) 123-4567 • JohnDoe@internet.com
www.johnspportfolio.com • www.linkedin.com/in/johndoe

SUMMARY OF QUALIFICATIONS
• Experience in the development of print and electronic ad campaigns
• Highly skilled at social media marketing; proven ability to increase customer engagement on social media sites
• Proven ability to communicate with clients in a way that results in consistent satisfaction
• Proficient at design and layout work using Adobe Creative Suite

EDUCATION
Bachelor of Business Administration in Marketing
Boise State University, Boise, ID

RELEVANT EXPERIENCE
Marketing and Promotions Intern
Johnson and Dean Marketing Associates, Boise, ID
August 2012 – Present
• Assist in the design and development of print and electronic media ad campaigns for two local businesses
• Generate original, innovative ideas for new campaigns in collaboration with the client and other staff
• Analyze and interpret data from market research and previous campaigns, and make actionable recommendations
• Develop effective working relationships with clients, ensuring the client is satisfied with the level of communication and service as well as the final product
• Use Adobe InDesign, Photoshop, and Illustrator to design and lay out advertisements

Social Media Marketing and Web Development Intern
Idaho Whitewater Adventure Supply, Eagle, ID
May 2012 – August 2012
• Developed and managed social media sites for the business, building followers to 300+ on Facebook and 200+ on Twitter within the span of 3 months
• Created a new business website using WordPress, conducted a keyword analysis, optimized the site (SEO), and tracked site data using Google Analytics, resulting in a 40% increase in site traffic

Vice President, Phi Alpha Beta Business Honor Society
Boise State University, Boise, ID
August 2011 – May 2012
• Designed advertising for print and electronic media to promote the group’s quarterly fundraising events
• Created and managed the group’s Facebook and Twitter pages, resulting in increased attendance at meetings

OTHER EMPLOYMENT
Sales Associate, Idaho Whitewater Adventure Supply, Boise, ID
June 2010 – Present

Server, Olive Garden Restaurant, Boise, ID
August 2009 – May 2010

Camp Counselor, Sawtooth Wilderness Camp, Stanley, ID
Summers 2008 & 2009

ACTIVITIES AND ACHIEVEMENTS
• Active member of Pi Sigma Epsilon, National Marketing Fraternity, 2010 – Present
• Recipient of the Smith Foundation Scholarship, awarded for academic achievement and community involvement
• Employee of the Year, Idaho Whitewater Adventure Supply, 2011
• Regular volunteer for the Idaho Humane Society, 2009 – Present
• Boys and Girls Club volunteer mentor, 2008 – Present
Sample Resume – FUNCTIONAL Format
for a public relations internship

JANE DOE

55 West St., Boise, ID 83725
(555) 123-4567, JaneDoe@internet.com

EDUCATION

Bachelor of Arts in Communication with a Certificate in Public Relations – in progress
Boise State University, Boise, ID, Expected graduation: December 2013

Relevant Coursework:
- Principles of Public Relations
- Public Relations Campaigns
- Public Relations Writing
- Public Speaking
- Contemporary Public Communication
- Organizational Communication

RELEVANT SKILLS AND EXPERIENCE

Public Relations
- Manage public relations initiatives for the Boise State Urban Gardeners Club (UGC)
- Design fliers to educate students about urban gardening and recruit new club members, including writing copy and laying out the fliers
- As an administrator of the UGC Facebook page, distribute group information, news, photos, and other relevant media info on urban gardening to current and prospective members

Event Coordination
- Assist in the planning and coordination of events for the “Lights Off” program, which provides safe, alternative nighttime entertainment options for local teens
- Collaborate with the Lights Off director and other volunteers to constantly develop new ideas for events that will drive participation
- Manage varying planning logistics on a rotating basis, such as reserving venues, booking entertainment, and coordinating catering, as well as working each event

Communication
- Over 4 years of work experience communicating with the public
- Experience communicating with customers in multiple industries, including retail, food service, education, and recreation
- As a desk assistant, effectively deliver information about programs and services to existing and prospective Campus Recreation users via phone, email, and Facebook
- Highly skilled in responding to customer complaints in a way that leaves customers with a positive impression of the company, gained through 4 years of customer service experience
- Effective at selling through the ability to assess customer needs and describe products and services in a way that addresses how it will meet their needs

EXTRACURRICULAR INVOLVEMENT

Kuna Youth Center, Lights Off Program Volunteer
Boise State Urban Gardeners Club, Co-founding Member
Public Relations Student Society of America, Boise State Chapter, Member

EMPLOYMENT HISTORY

Desk Assistant, Campus Rec, Boise State University, Boise, ID, August 2011 – Present
Sales Clerk, Foot Locker, Boise, ID, June 2009 – July 2011
Sandwich Artist, Subway Restaurant, Meridian, ID, August 2008 – June 2009
4. Sample Resumes from Accountancy Majors

The next few pages contain sample resumes from accountancy majors. The first is for a graduate accounting student. The second is for a student with accounting experience. The final sample is for a student with little in the way of work experience.
SUMMARY OF QUALIFICATIONS

• Accounting industry experience working with financials, budgets, and processes
• Skilled using a variety of financial software and tools including Excel, PeopleSoft and Oracle
• Effective at handling multiple responsibilities and meeting deadlines

EDUCATION

Candidate for the Masters in Accountancy
Boise State University, Boise, ID
Expected: August 2017
GPA: 3.98

Bachelor of Business Administration in Accountancy
Boise State University, Boise, ID
May 2016
GPA: 3.60

• Maintained above 3.50 GPA while working 30 hours per week

RELEVANT EXPERIENCE

Accounting Intern
Harris & Co. PLLC, Meridian, ID
January 2016 – Present

• Prepare monthly accrual journal entries for a wood processing facility and assist in the preparation of financial statements.
• Administer accounts payable, accounts receivable along with tracking raw material inventories.
• Create and manage multiple MS Excel spreadsheets for the controller’s audit documentation, comparatives, and cost-analysis.
• Hands-on use of Oracle ERP and Oracle Hyperion Business Intelligence software
• File all company 1099-MISC forms.

Accounting Intern
Administrative Accounting, Boise State University, Boise, ID
August 2015 – December 2015

• Prepared monthly journal entries to transfer funds and credit cards fees.
• Reconciled daily transactions totaling $500K.
• Compiled financial reports from PeopleSoft and used Excel to manage financial records.
• Prepared year-end fiscal summary and comparisons utilizing Excel and PowerPoint.

Accounting Tutor
Accounting Department, College of Business and Economics, Boise ID
January 2015 – Present

• Assess students’ needs; provide strategies and recommended corrective courses of action.
• Help students successfully navigate through complex accounting processes and terminology.
• Assist professor in class lectures and accounting labs.
• Help with the overall goal of student retention by providing relevant tutoring services.

INVolVEMENT

• Vice President of Membership, Beta Alpha Psi
May 2015 – May 2016
• Member, Beta Alpha Psi
April 2014 – Present
Bronco Bucks
(208) 426-1234
broncobucks@u.boisestate.edu
www.linkedin.com/in/broncobucks

1000 W. Revenue Dr.
Boise, ID 83725

EDUCATION

Bachelor of Business Administration in Accountancy
Boise State University, Boise, ID
• CPA exam eligible, 150 credit hours

Expected: December 2016
GPA: 3.7

RELEVANT EXPERIENCE

Internal Audit Intern
KPMG, Boise, ID
June 2016 – August 2016

• Participated in planning, fieldwork and reporting in an audit project for a major client
• Interviewed audit clients to comprehend processes and controls and recorded results
• Evaluated and tested internal controls for accuracy and effectiveness
• Analyzed financial data for tendencies and potential concerns

Internal Audit Internship
Internal Audit and Advisory Services, Boise State University, Boise, ID
August 2015 – May 2016

• With a team, helped prepare audit reports used by department management
• Identified crucial internal controls and designed audit tests to ensure controls were functioning properly
• Created reports in PeopleSoft to extract data needed for audit testing
• Analyzed financial data, performed system walk-throughs and documented processes
• Utilized Excel to create financial reports in accordance with IIA standards

Accounting Assistant
Student Union, Boise State University, Boise, ID
May 2014 – July 2015

• Dispensed and reconciled weekly billing for the Student Union
• Entered payroll data and performed budget versus actuals comparisons
• Assisted in maintaining human resource files and updating in PeopleSoft

HONORS AND RECOGNITION

Beta Gamma Sigma- International Honor Society for Business
2015 – Present

Dean’s List with High Honors
2015-2016

Dean’s List with Honors
2012 – 2015

INVolVEMENT AND ACTIVITIES

Beta Alpha Psi, Boise State University Chapter
2015 – Present

Mentor Program with Eide Bailly, LLP
Spring 2016

Vice President, Delta Sigma Phi
2015 – 2016

Member, Delta Sigma Phi
2012 – Present

OTHER EMPLOYMENT

Math Tutor, Math Department, Boise State University, Boise, ID
August 2013 – May 2014

Desk Assistant, Housing Boise State University, Boise, ID
September 2012 – August 2013
Seeking the Tax Consultant position at Deloitte.

HIGHLIGHT OF QUALIFICATIONS

• Working knowledge of MS Excel, Word, Access, PowerPoint, PowerPivot, Visio, Project, and Lucidchart
• Hands-on experience using integrated cloud business NetSuite software, including business accounting and ERP
• Proven attention to detail, adherence to deadlines, able to work independently and with a team

EDUCATION

Bachelor of Business Administration in Accountancy
Boise State University, Boise, ID

Expected Graduation: May 2017
Cumulative GPA: 3.80

Advanced Certification and Military Certification via the IRS for volunteer tax assistance

RELATED ACADEMIC ACCOUNTING PROJECTS

Audit Project, ACCT 405 Concepts of Auditing
Spring 2016

• Project required assessment of risk and establishing standard procedures needed to minimize the risk of material misstatement in the financial statements.
• Learned to apply tests of procedures including tracing and vouching, and gained an understanding of the appropriateness of walk-throughs, sampling, and confirmations.

Individual Tax Return Project, ACCT 302 Survey of Federal Taxation
Fall 2015

• Project taught how to apply advanced concepts of individual federal taxation and involved three different returns.
• Emphasis was placed on the accuracy of calculations and certainty of treatment for various tax questions including asset depreciation, rental income, K-1 taxes due, loss carry-forward, and interest income.
• Used various resources including IRS website and precedent tax law cases and rulings to answer tax questions that were both unusual and significant.

Accounting Cycle Project, ACCT 350 Information Systems
Spring 2015

• Project focused on control activities involved in sales to cash cycles.
• Learned to create annotated flowcharts and control matrix for each cycle.

RELATED EXPERIENCE

Volunteer Income Tax Assistance VITA
Spring 2016

• Assisted more than 15 individuals in preparing tax returns
Sales receipts and payment vouchers reconciliation. Art In the Park, Boise ID
Fall 2015

INVolvEMENT AND VOLUNTEER EXPERIENCE

Beta Alpha Psi – Member, Boise State University
Spring 2015 – Present
Habitat For Humanity
2012 – Present

OTHER WORK EXPERIENCE

Service Deli, Costco, Boise, ID
February 2013 – Present
Customer Service, Target, Boise, ID
May 2011 – February 2013
E. Cover Letters

1. General Comments

Like with resumes, cover letters must be PERFECT. Like it or not, we are judged by what we write. As iFixit CEO Kyle Wiens put it: “[Job] [a]pplicants who don't think writing is important are likely to think lots of other (important) things also aren't important.”

Some employers care a lot about cover letters; others don’t even look at them. Always assume they are important and put a lot of thought into them. Cover letters provide a great opportunity to tell your “story”—a story that might not be evident from the resume.

In preparing your cover letter, do not just repeat what is already on your resume. Instead, focus on some of your attributes that are not evident from the resume. In doing so, don’t use fluff—be specific and provide evidence to support your claims. For example, don’t say trite things like “I am a hard worker.” Instead, say “I learned the value of hard work by putting in 14 hour days on my family’s farm—where I was responsible for over 1,000 acres and X head of cattle.” Don’t say “I am a team player.” Instead, say “I learned to work effectively with others on a high-stakes group project for my auditing course.”

Do not use the same cover letter for all firms. Customize your cover letter for each firm. Don’t make obvious errors like submitting a letter to Deloitte that is addressed to KPMG.11 (It happens more than you might think!) In each letter, state specifically why you want to work for that particular firm. For example, “I want to work for the firm because I have experience in the banking industry and the firm has a growing practice in that area.”

If you are applying for a job in a city outside of the Treasure Valley, use the cover letter to explain why you want to live and work in that city. For example, “I want to work in Portland because I have close family in the area” or “I want to work in San Jose because of the unique opportunity to work on high technology clients.”

Reminder: Use PARs, as explained above at Part VIII.D.2, above, when preparing your cover letters.

2. The Boise State Career Center’s Guide to Cover Letters

The following pages reproduce the Career Center’s guide to cover letters and provide generic sample cover letters.

---

11 “That’s kind of like calling your new partner by your ex’s name — a major turn-off.” Rob Jenkins, It’s the Cover Letter, Stupid, CHRONICLEVITAE, Aug. 2, 2017.
COVER LETTERS

What is a cover letter? A cover letter, also called a letter of interest or application letter, is a letter you write in business letter format to an employer that you send along with your resume when applying for a job.

What’s the purpose of it? While employers have different opinions of it and uses for it, more often than not, your cover letter will be read only after they’ve read your resume and decided they want to know more. Therefore, your cover letter should supplement the info on your resume. It gives the employer a chance to get a better sense of who you are. It will also be used to assess your communication skills.

An effective letter should convince the employer of 2 things:
1. That you are a good match with what they’re looking for and will add value to their organization
2. That you’ve done your research and really feel like this job and this organization are the right fit for you

It seems like I’m just repeating what’s on my resume. What’s the point?
- Your resume just lists qualifications. Your cover letter explains how those qualifications have prepared you to do the job you’re applying for.
- Your resume focuses on the past – what you have done. The cover letter focuses on the future – what you WILL do for the company.
- Your cover letter directly discusses your interest in the job and the company and the research you’ve done; your resume does not.
- Your cover letter more clearly demonstrates your ability to communicate effectively (or inability to do so!)

Tips for Writing an Effective Letter

TARGET each letter to each specific job and company. NEVER send out a generic cover letter – there is no point since it won’t cover any of the above topics. Remember, this is not just a formality, you are writing a letter to a person. Think about if you had the opportunity to be face-to-face with the hiring manager… what would you say to explain why you want the job and why they should want to hire you over someone else?

Focus on what YOU can do FOR THEM, not what they can do for you. You want to say enough about why you’re interested in the job to make them convinced that you really will fit and want to stay awhile, but your main focus should be on how you will benefit the company.

Address your letter to a person: only use “To Whom It May Concern” as a last resort. This really matters to employers! Be willing to do some research to find a name. Call and ask, talk to current employees, look for a directory on their website or other info about who is in charge of different departments, or use LinkedIn (see Job Search handout). It doesn’t have to be addressed to the first person to read it, but it should be someone logical, like the head of the department this particular position is under.

Keep it to 1 page, between 10 and 12pt font size. In most cases, employers won’t want to read a letter that is longer than one page. Use a standard font like Times New Roman or Arial. Adjusting margins is ok.

It must be error-free! Errors in your letter make the employer think you will be careless at work, and having one error can be the only reason they need to rule you out. Always proofread carefully, and then have another detail-oriented person check it for errors. It’s often hard to proofread your own writing!

Drop names. If someone the employer knows (and likes) referred you to that company or suggested you apply for that job, say so in your letter.

Write professionally and intelligently, but don’t overdo it! It is usually obvious if you are trying to write in a way that is much different than how you generally communicate, and your letter will be more likely to sound awkward or contain errors. DO make sure your letter is well written and well thought-out, because the employer WILL use it as a sample of your writing ability!
COVER LETTER WALK-THROUGH

*This page will walk you through the standard business letter format, and what to include in your letter. You don’t have to organize your paragraphs exactly as described below, but the format below is the most standard format, and is easy to follow for beginners!

Your Street Address
Your City, State, Zip Code (You have the option to use your resume header instead of this section)

Current Date (write out the name of the month)

Employer’s Name, Title
Department or Division
Company/Organization Name
Street Address
City, State, Zip Code

Dear Mr./Ms./Dr./Individual’s Name OR To Whom It May Concern:

Paragraph 1 (Introduction): Concisely state your purpose for writing the letter. This paragraph is usually only a couple sentences long. Here, you will specify the position you want to be considered for. You can include how you learned about the opening, but this is really the most helpful if you heard of the opening from someone the employer knows, such as a current employee or a contact of the employer. (A note about name-dropping: This is helpful only if the employer has a positive relationship with the person whose name you drop. So be careful, especially since it is usually impossible to know for sure if the employer likes the person! Also, dropping the name of someone in a higher position than the hiring manager can be seen as threatening, and can hurt your chances.) You can also include a brief introduction to why you’re interested in the position and/or company, or why you’re qualified for the position. Just like you would in an essay, you are introducing the ideas you will talk about in the rest of your letter.

Paragraph 2 (Body): Tell the employer why you’re the best candidate for the job, and how you will contribute to the success of the organization in this role. Use the job description (or refer to the Resume handout for what to do if there is no job description) to determine what the employer is looking for so that you can align yourself with it. Highlight your strongest selling points, but don’t just restate your resume; instead, explain HOW your qualifications have prepared you to excel at this job. Consider your education and/or training, experience (paid jobs, internships, fieldwork, volunteer work, extracurricular involvement, etc.), skills and abilities, accomplishments in your field, personal characteristics/strengths, and any other qualifications you may have.

Paragraph 3 (Body): Explain your interest in the position and the company. Just stating that you’re interested isn’t going to cut it. It is important to employers that they are able to see that you’ve done your research on their company and on the position: this is how they will KNOW you really want this particular job. So, do all the research you can on the company, looking for things like its mission and values, its products or services, its history and its future goals, its accomplishments, performance, reputation, etc., and find things that you identify with. Demonstrate that you’ve done your research by mentioning specific things about the company in explaining why it fits with your interests, goals, working style, values, etc. Don’t, however, talk about things that are all about you and not the work, like “this company pays well” or “I wouldn’t have to move.” Focus instead on aligning yourself with what the company cares about – things like their mission, achievements, initiatives, etc.

Paragraph 4 (Closing): Very briefly summarize the contents of your letter. Then, express your interest in an interview. Indicate how the employer can reach you. Finally, thank the employer for his or her time and consideration.

Sincerely,

(Don’t forget to SIGN your name here!)

Your Name Typed
SAMPLE COVER LETTER – For a Post-Graduation Job

123 Jobseeker St.
Boise, ID 83706

January 15, 2012

Amy Jones, Director of Marketing
ABC Advertising
555 Marketing Way
Boise, ID 83706

Dear Ms. Jones:

I am writing to express my interest in the Client Development Specialist position available with ABC Advertising. I was referred to this opening by Mary Smith, Market Research Coordinator for ABC, who suggested that I might be a good fit for this role.

While working towards my Bachelor’s degree in Marketing, which I will be completing this May, I have strived to gain as much hands-on experience as possible. Four years of experience in the areas of sales, customer service, and product promotion has given me a solid background and multiple perspectives from which to understand the marketing and advertising needs of clients. Currently, I am interning at Smith and Smith Marketing Associates, for which I actively contribute to the design and development of new campaigns, and work one-on-one with existing and potential clients. In this position, I have played a significant role in recruiting new clients, and in ensuring client satisfaction throughout the development and execution of campaigns. What I feel differentiates me from others with a similar background is my ability to develop new relationships and strengthen existing ones. My experience in sales and customer service has helped me to hone critical skills in working with clients, particularly active listening, needs assessment, and establishing trust. In the current economic climate especially, an agency’s success is entirely dependent on its ability to build and maintain relationships; therefore, my goal within this position would be to combine my knowledge of the advertising process with my client development skills in order to bring in new clients and strengthen ABC’s relationships with its existing clients.

I first learned of ABC Advertising while researching ad campaigns being designed by agencies in the Treasure Valley. My fascination with your October “Make it Last” campaign led me to begin following your blog, from which I have learned a lot. One of the things I have been consistently impressed by is the transparency you demonstrate, which is something I am looking for in an agency, because it allows me to establish genuine, trusting relationships with clients more easily. In speaking with Ms. Smith to learn more about your future goals, I also learned that you are looking to continue to expand and develop a niche working with “green” companies. Because sustainability is a major interest of mine, I would love the opportunity to work with these clients, and I believe having that common ground would allow me to relate to prospective clients in an even more effective way.

I feel that the broad understanding and background I have in the advertising field, combined with my skills in relationship development, will allow me to successfully grow ABC Advertising’s client base and presence in the area. I would love to discuss this with you further, and can be reached at (555)123-4567 or at janedoe@internet.com. Thank you for your time and consideration, and I look forward to speaking with you!

Sincerely,

Jane A. Doe
SAMPLE CONTENT – For an Internship

While researching public relations firms, I recently discovered the internship opportunities that Western Public Relations offers. I feel that my qualifications and professional goals are well matched with what you are looking for in an intern.

As my enclosed resume indicates, I am a current student at Boise State University, working towards the completion of a Bachelors degree in Psychology. My professional goal is to apply the knowledge of human perception I am gaining through my degree to the practice of public relations. As I am entering my junior year, I am actively seeking opportunities to learn more about the field of public relations and further develop my skills in a hands-on environment. I believe that I would be a very successful intern and strong contributor. Through my previous work experiences, I have demonstrated the ability to communicate effectively with a wide variety of customers. For example, while working for Sports Authority as a Sales Associate, I had the highest sales within the store for 3 months in a row, which resulted from my ability to assess what information the customer needed to make a purchase, and effectively educate them about their product options.

The internship with Western Public Relations is especially appealing to me because of how diverse your client base is. Since I strive to be the best in all that I do, I am eager to gain as many different experiences as possible so that I can excel in working with all types of clients. I would greatly appreciate the opportunity to contribute to the continued success of Western while honing these skills. If possible, I would like to meet with you to further discuss this opportunity. I can be reached by phone at (208) 555-1234, or by e-mail at JohnSmith@internet.com.

Thank you for your time and consideration, and I look forward to hearing from you.

______________________________

SAMPLE CONTENT – For a Student Job

I am writing to express my interest in the Filing Clerk position available with XYZ Company. I found out about this opening from an ad you placed on BroncoJobs, Boise State University’s job posting system.

I am currently in my first year at Boise State, studying business. Through past experiences, I have developed several skills that I feel would make me very successful as a Filing Clerk. In high school, I was the secretary of our school’s Student Event Planning Committee, which developed, planned, and executed social events such as dances, homecoming week activities, and after-hours special events. Through this experience, I developed strong organizational skills that I will bring to XYZ Company. As secretary, it was my responsibility to make sure that accurate records were taken and stored properly. I was responsible for managing documents needed to successfully execute our events, as well as records that had to be kept on file for the school’s administration. During the time I was secretary, there was never a document that was lost or misplaced.

Additionally, through my participation in team sports in high school, I developed excellent teamwork skills. I learned how to be a good follower, listen to those in authority and follow directions, and I also learned how to step up and be a leader when appropriate. I feel that I am an excellent team player overall, which will be an asset to me in this position, where I will have to carefully follow instructions from others, but also be able to be self-sufficient in my work.

I feel that my combination of organizational and teamwork abilities make me an excellent candidate for the Filing Clerk position. I would love to have the opportunity to speak with you further about how I could contribute to XYZ Company is this role. I can be reached at (208) 123-4567, or at janesmith@u.boisestate.edu.

Thank you for your time and consideration!
F. Interviewing

1. General Comments

Accounting job interviews are normally directed at learning more about you and whether you would be a good fit for the firm. The interviewers are determining whether you would be pleasant to work with and whether you would do well in front of clients.

It is unlikely that the interviewers will ask you technical accounting questions. Instead, they will ask you about yourself, what your strengths and weaknesses are, what type of projects you like to work on, what courses you like, etc. Be ready to answer these sorts of questions. When discussing your weaknesses, be honest but explain how you learned to manage or overcome your weaknesses. Use specific examples from your experience that illustrate the points you are making.

Anything that is on your resume is fair game for a question. For example, if you say that you have “leadership skills” on your resume, be sure to be able to back it up with a specific story from your past where you have demonstrated leadership skills.

The interviewer may ask why you want to work at his or her firm. Be sure you have researched the firm ahead of time, reviewed its website, etc. and have an answer ready.

It is also critical that you ask good, well-thought out questions that could not be answered by reference to the firm’s website, are not trite (e.g, “what kind of training do you have?”), do not make you look high-maintenance or lazy (e.g, “how much overtime will I have to work?”), or are simply inappropriate (e.g, “how much money do you make?”). Asking unique, thoughtful questions shows that you are prepared and serious about working for the firm.

In preparing for your interview, come up with a list of three things you want the interviewer to know about you by the end of the interview. You’ll need to communicate those things via your answers to the interviewer’s questions, the general discussion during the interview, or the questions you ask the interviewer.

We highly recommend that you meet with the COBE Career Services Office, the Boise State Career Center, and an accounting faculty member prior to going to interviews. If you go in “cold,” without getting practice or advice first, things may not go well. Also, don’t use your first interview as a “practice run.” The first firm you interview with may well be the right firm for you—if you interview well.

COBE Career Services has a brand-new, high definition Skype Room. To reserve, please contact COBE Career Services directly or email cobecareers@boisestate.edu.

2. The Boise State Career Center’s Guide to Interviews

The following pages reproduce the Career Center’s guide to interviews.
INTERVIEWING

What is an interview? An interview is a structured conversation between you and an employer where you ask each other questions to determine if you would be a good fit for the job.

What do they want to know about me?
- There are two main pieces of information an employer wants to get during an interview:
  1. Why you want the job
  2. Why they should hire you
- All the questions the employer asks during the interview are designed to get more detailed information about these two things.
- So, to have a successful interview, you must convince the employer of these two things.

SUCCESSFUL INTERVIEWING: THE BASICS

What’s the interview all about? At this point, they’ve probably reviewed your resume and cover letter, and if they’ve called you for an interview, it’s because they’ve determined you’re at least minimally qualified for the job. So now, in addition to your qualifications, the interview is about determining if you will “fit” into the organization.

So how do you make a good impression? There are 5 main ways:

1. Be Professional.
   - **Dress the part.** A suit (for both men and women) is usually preferable. Make sure hair, makeup, jewelry, and accessories are conservative and professional.
   - **Be on-time.** Allow extra time for travel, and check in with the receptionist 5-10 minutes before the interview.
   - **Be courteous and respectful** to everyone, including the receptionist, custodian, landscaper, etc. You never know who will be giving an opinion on whether or not you should be hired.
   - **Bad smells can ruin an otherwise good interview.** Brush your teeth and use mouthwash before an interview, NEVER smoke before an interview, and use very little or no perfume or cologne.
   - **Turn off your cell phone!** Having to interrupt the interview to silence your phone is NOT a good thing!
   - **Use a firm handshake** to greet people, and always stand to greet someone.

2. Be Prepared.
   - **Know the interview location.** Find it ahead of time, even if you think you’ll be able to find it easily.
   - **Know the job description.** Know what the job will entail, and what qualifications they’re looking for.
   - **Know the company.** Do as much research as you can before the interview. More on this later!
   - **Know what questions to expect** (at least the standard ones), and what the employer is looking for.
   - **Know what information you want to share** about yourself.
   - **Know what questions you want to ask the employer.** More on this later!
   - **Bring your materials.** This usually means a copy of your resume for everyone you’ll meet (plus some extras), a pen and paper to write if you need to, a folder or binder to keep everything in, and anything else they ask you to bring.

3. Be Friendly.
   - **Don’t be so serious** that you forget to be yourself. They want to hire a person, not just a set of qualifications.
   - **Smile!** (And smile often!) This will make you seem more friendly and likeable.
   - **Be comfortable and confident.** This will make the employer more comfortable, and increase your likeability.

4. Be Engaged.
   - Being engaged helps convince the employer of your interest in the job.
   - **Make frequent eye contact** with everyone in the room.
   - **Pay careful attention** to everything that is being said.
   - **Ask questions!** If you don’t, it will seem like you’re not really interested.
   - **Sit up straight** and lean slightly forward towards the interviewer.

5. Be Gracious.
   - **Thank the interviewers** (several times) for their time and for this opportunity. Be sincere!
   - **Send a thank you note afterward** (or thank you email) to leave a good impression. Send it as soon after the interview as possible, and no later than the next morning.
TYPES OF INTERVIEWS

There are several types of interviews you could encounter, depending on the particular employer’s hiring procedures.

One-on-One Interview: This is the traditional, one-on-one, face-to-face interview. You may have only one of these, or you may have several one-on-one interviews with different people on the same day.

Panel/Committee Interview: This is very similar to the one-on-one interview, except that you will be interviewed by several people at the same time. When answering questions, make sure to make eye contact with everyone equally!

Group Interview: This consists of you and other applicants all being interviewed at the same time. There are several things that could happen in a group interview:

- The “interview” may really be a presentation by the employer, followed by a question and answer session. There will likely be other interviewers in the room who are watching the behaviors of the applicants. In this setting, the best thing you can do to make sure you are noticed is to show you are paying close attention to the presentation, and ask intelligent questions about the company and the position.
- You may take turns answering standard interview questions. Sometimes you may all answer the same questions, or sometimes you may answer different questions.
- You may have to do an activity or perform a task, often with the whole group or with a smaller group. Generally, the employer is looking to see how you work with a team and what role you take on, such as whether you emerge as the group leader, or whether you barely contribute.

Telephone Interview: This is an interview done over the phone, with one or more interviewers, and usually, standard interview questions. This is sometimes done as a first interview, to narrow down the applicants before the in-person interviews. It also may be used for out-of-state applicants. (But, we do recommend that you go in person, whenever it is even remotely possible to do so. In-person interviews leave a much stronger impression, and if you go, it will show your commitment to the job.) A phone interview will probably never be your final interview. Here are some tips:

- Smile, even though they can’t see you- they will hear it in your voice.
- Find a quiet, isolated place to do the interview where you will have NO INTERRUPTIONS.
- Be prepared and waiting for the call- if you miss the call, you may not get another chance.

Lunch/Dinner Interview: This is when the employer takes you out to a meal as part of your interview. Sometimes, this is the “informal” interview, where the employer is trying to see more of your personality, and will have more casual conversation with you. Sometimes, this is the main event, and you will be asked the standard interview questions. Here are some tips:

- Don’t get TOO relaxed- remember, it is still an interview.
- Use your best table manners, and in the case of a fancy meal, make sure you know your formal dining etiquette.
- Don’t order anything messy or that you have to eat with your hands.
- Don’t order the most expensive thing on the menu. To get an idea of your price range, see what other people are ordering first.
- Drinking alcohol is usually not recommended, even if the interviewer is. You want to be at the top of your game.

Performance Interview: This is where you’re asked to actually DO something besides just answer questions, such as give a presentation, read an article and then take a test, etc. They do this to assess your ability to do a certain part of the job, or your ability to learn the job. Hopefully, you will be told ahead of time about any of these things, and can prepare accordingly, but sometimes they will be a surprise. In that case, retain your composure and do the best that you can.

Often, for a professional job, your interview will be a half day or full day, and may include a variety of the interview types listed above. You will probably interview with many different people, and may also be given a tour.

HOW TO PREPARE FOR THE INTERVIEW

1. Assess yourself. Spend time thinking about who you are, why you want this job, and why they should hire you. Figure out what your strengths and weaknesses are. Figure out why you decided to pursue this career field in the first place, why this particular job is right for you, and why this company is right for you. Clarify what your goals are. Figure out what makes you special and unique- what you bring to the table that other candidates may not. Figure out why you are the BEST person for this job. (You’ll have to answer questions about all of these things during the interview.)

2. Research the company. At the very least, you should be familiar with the information on the job description, and the information on the company’s website. Also, talk to current employees if you can, search for articles written about
the company, etc. Once you've done your research, prepare the questions you want to ask the employer.

- Some examples of things to know: What all they do, who their customers are, their size, what the company culture is like, what kind of training they provide, how many locations they have and where they are, how well the company has been performing, what the organizational structure is, who their competitors are, the typical career path for someone in your field

3. Know the standard questions and be prepared to answer them. You may still get an off-the-wall question that you weren't prepared for, but if you seem surprised by a standard question, you'll give away the fact that you didn't prepare well. Some of the most common questions and how to answer them are discussed in the next section.

4. Practice, practice, practice! A staff member at the Career Center will do a practice interview with you. This interview can also be videotaped so that you can see how you presented yourself, and hear how you answered the questions. You'll be given helpful suggestions for how to improve your answers and your overall performance. Also, print out lists of sample questions and have your friends and family ask them to you. The more practice you get, the better you'll do at the actual interview.

THE INTERVIEW QUESTIONS

Basic advice for answering ANY interview question:
- Know what the question is REALLY asking
- Keep your answers relevant – to the question and the job
- Elaborate (but remember to keep it relevant)
- Give examples to support the things you’re saying
- Keep your answers positive
- Don’t talk about personal information
- Focus on what YOU can do for THEM

TYPES OF QUESTIONS

Most interview questions fall into one of these categories:
- Basic questions about you and your qualifications
- Behavioral questions
- Scenario questions
- Stress questions

------------------------------------------

BASIC QUESTIONS ABOUT YOU AND YOUR QUALIFICATIONS

How to answer these questions: The basic formula
1. Present your main idea FIRST
2. Elaborate on your main idea
3. Support your main idea with an example

“Tell me about yourself.”
- What they’re really saying: “I reviewed a lot of resumes… so remind me who you are and why you’re here, and tell me why I should pay attention to the rest of your interview!”
- Answer: If you think about the interview like an essay, this is your introductory paragraph, so introduce your two main topic areas- why they should hire you and why you want the job. Give an overview of your qualifications (resume) and interest in the position. Remember, even though they’ve probably already looked at your resume, that doesn’t mean they remember what’s on it. Don’t be afraid to remind them what your qualifications are. You can talk about your education, related experience, skills, characteristics, and accomplishments. Tell them a little about why you’ve chosen this career, and why you want this job. You can choose to tell the “story” of how your experiences and goals have led you to apply for this job, but do NOT tell your life story, and leave out unrelated personal information. They don’t need to know where you were born or what your marital status is!

“Why are you interested in this position?”
- What they’re really saying: “Convince me that you really want this job so I know you will be motivated to work hard and stay with us awhile.”
- Answer: There are actually 3 separate questions you need to answer:
  o Why this field?
  o Why this position over another in the same field?
  o Why this company over another company?
You must convince them of your genuine interest in all 3! They want to see commitment to your field, understand how this position fits in with your goals, and know that you’ve researched the company and have specific reasons why you want to work for them instead of another company where you could do similar work.
“Why should we hire you?”

- What they’re really saying: “What are you going to do for us that’s better than what the other candidates are going to do for us? Tell us why we should choose YOU over the other qualified people we’re interviewing for this job.”
- **Answer:** This is really THE most important question; it is what you’re here to tell them. They don’t just want to know what your basic qualifications are, they want to know what unique qualifications you have- what you’re going to bring to the table that the other candidates won’t. This is usually the last question asked. So, briefly summarize your main qualifications, then really hone in on what makes you the BEST person for the job. This is often the hardest question for people to answer, because they come into the interview not really knowing why they’re the best person for the job. If you haven’t convinced yourself, you’re not going to be able to convince the employer.

“What is your greatest strength and greatest weakness?”

- What they’re really saying: “We want to see that you’re very self-aware of your abilities and the areas in which you can really contribute, as well as the areas in which you might need some additional support or development.”
- **Answer:**
  - **Strength:** Pick something that will really help you excel at THAT job. Follow it with a supporting example.
  - **Weakness:** There are 3 main strategies for picking a weakness. You can pick a weakness that comes from a strength, like if you’re so detail-oriented that it sometimes takes you longer to get things done, but these answers can sometimes come out sounding fake. You can also pick a weakness that would have little or no impact on your ability to do the job at hand. Alternatively, you can give an honest assessment of what you anticipate to be the most challenging thing for you in your field, which is the answer the employer is really looking for. In any of these, you need to finish your answer by telling them either what steps you are taking to improve upon your weakness, or what strategies you use to work around it effectively.

“Tell me about your experience with...”

- What they’re really saying: “We want more information about how much and what kind of experience you have doing these things that you’ll need to be able to do as part of this job.”
- **Answer:** Talk about what you’ve done, making sure you address each of the things they asked about. Elaborate and give supportive examples of related results/accomplishments. If you have NO experience with something, be honest about it, but also point out similar things you’ve done, and/or education or training you’ve received in those areas, and explain how these have prepared you to quickly learn the thing they asked about.

“How do you feel about...?” or “How well do you work in...?”

- What they’re really saying: “This is how it’s going to be if you work here. We want to know how you’re going to handle that.”
- **Common examples:** “How well do you work in a fast-paced environment?” “How do you feel about being supervised?” “How do you work under pressure?” “How do you feel about having to start at the bottom and work your way up?” “How do you work with a team?”
- **Answer:** Since they’re telling you this is what you can expect, you always want to respond positively. Of course, anyone can give a positive response and not mean it, so it is really important to give an example here of a time you’ve done something similar to what they’re asking you about. This will help prove that you can handle it.

Examples of other common questions:

- What are your long term goals?
- What concerns you the most about your ability to be successful in this job?
- How would your previous supervisor describe you?
- If we hire you, what additional training will we need to provide you with?
- Do you plan on continuing your education in the future?
- Why did you leave your past jobs?
- How well did you do in school? Why?
- What course in school did you like the least or do the worst in? Why?
- How well do you feel like your education has prepared you for your career?

______________________________________________________________

**BEHAVIORAL QUESTIONS**

A behavioral question is a question that asks you to tell a story or give a specific example of something. They ask you to do this because of the idea that your past performance will predict your future behavior. So, the way you did something in the past is the same way you will do it at this job.

With these questions, it’s really important to know they’re really asking. So, for example, if they ask:

**“Tell me about a time you encountered a problem in a previous job, and how you handled it.”**

- They’re really saying: “Show us how you will solve problems that come up at this job by giving us an example of how you solved a problem in the past.”
These questions sound like they’re just asking you to tell them a story about something. But since they’re looking to see HOW you do something, the part of the story they really want the most details about is what you did—the action you took.

How to answer: the formula
• **STAR Method:**
  • **Situation** – Give a brief background story so that they understand the context of your example.
  • **Task or Problem** – Briefly describe what it was you were dealing with in the example.
  • **Action** – Give them lots of details about what you did to handle the task or problem.
  • **Results** – Tell them what the outcome was. Examples with positive outcomes are usually better!

Tip: Prepare for categories of questions, rather than specific questions. For example, a common category is problem-solving. You may get asked a behavioral question looking at how you solve problems that is asked in a number of ways, such as “Tell me about a difficult situation you’ve encountered.” “Describe a problem you had at work.” or “What is the most stressful thing you’ve had to deal with?” Think of a couple examples you could use for each category.

Common Categories of Behavioral Questions:
• Problem-solving
• Setting and achieving goals
• Conflict resolution
• Time management/Prioritizing
• Taking initiative
• Adaptability
• Innovation
• Decision-making
• Integrity
• Leadership
• Persuading people
• Teamwork

Behavioral questions are the big trend in interviewing. Some employers do Behavioral Interviews, which consist entirely of behavioral questions. Even in regular interviews, you will almost definitely see at least a couple of these.

-------------------------

**SCENARIO QUESTIONS**

A scenario question is when you are given a hypothetical situation and asked what you would do in that situation. The scenario will most likely be something that could (or will) occur in that job you’re applying for, and is usually asked to see if you have the skills needed for the job or not.

How to prepare: Anticipate different situations that could potentially occur at this type of job, and think about how you would handle them. Do your research on how professionals in that job are typically supposed to handle those kinds of situations.

-------------------------

**STRESS QUESTIONS**

A stress question is a question designed to test how well you perform under pressure. The interviewer will ask you something unexpected, see how well you react, how well you think on your feet, and what thought processes you use. Examples: “Sell me this pen,” or “How many gas stations are there in Idaho?”

How to answer: For questions like the gas station example, they want to see the thought processes you use in solving problems. So, to answer these types of questions, think about what factors you would consider if you HAD to make an educated guess about how many gas stations there are. Think out loud. Remember, they’re not looking for the actual answer to the question; they just want to see how you go about figuring it out. The worst things you can do are to give up, say you don’t know, or just take a wild guess. Always retain your composure and put in your best effort.

-------------------------

“**DO YOU HAVE ANY QUESTIONS FOR US?**”

Hint: The correct answer to this question is always YES!

Asking questions is important for a few reasons:
• It shows you’re really interested in the job
• It allows you to interact more with the interviewer
• It restores the balance of conversation (otherwise, it’s not a conversation, it’s you talking the whole time)

• It makes you more memorable (because they had more interaction with you)
• It helps you determine if this job is really a good fit for you
What should you ask? The best questions demonstrate your research and interest, by referencing something you’ve learned about the company or position, and asking for more in-depth information about that subject. Examples of topics: The mission or goals of the company, what characteristics they look for in an ideal employee, what a typical day on the job is like, details about the tasks listed on the job description, opportunities for professional development.

What SHOULDN’T you ask about?
• Things that you should already known from the job description or the website
• Money or benefits (Makes it look like that’s all you care about. Save this until after you’ve gotten the offer.)

WHAT WENT WRONG?

Why didn’t I get the job? Here are reasons, some funny, but all true, that employers say interviews frequently go wrong:

Problems with your answers:
• Answers were too short. “I didn’t learn a lot about you or why I should hire you. It seemed like you weren’t very interested in getting this job since there wasn’t much of anything you wanted to tell me.”
• Rambled and didn’t give me focused answers. “I’m your potential employer, not your therapist. I don’t need to know your life story. Only tell me the things that have to do with why I should hire you.”
• Didn’t seem prepared. “Why were you caught off-guard when I asked questions like why we should hire you? Isn’t that why you’re here, to convince me why I should hire you? If you were serious, you would have prepared.”
• Didn’t answer some questions. “Yeah, some questions are hard. But you should have just done your best anyway. If I hired you and gave you difficult tasks to do, would you just give up on those too?”
• Doesn’t really seem to have goals or a sense of direction. “Why haven’t you thought about what you want to achieve professionally? If you’re not working towards a goal, why do you want this job? Just because you need money to pay the rent?”
• Talked negatively about previous employers. “Geez, is this the way you’re going to talk about ME in the future?”
• Gave reasons to doubt your ability to do the job. “So you’re applying for a customer service job, and your greatest weakness is not having a lot of patience?”

Problems with your level of preparedness:
• Arrived late (and perhaps gave some excuse about how you got lost). “You obviously don’t respect me or my time. And if you didn’t know where our office was, why would you wing it on the day of the interview?”
• Didn’t know enough about the company. “If you don’t know anything about our company, how do you know you want to work here?”
• Seemed caught off-guard when I asked if you had questions for me. Didn’t have questions prepared, or didn’t ask any at all. “So you’re telling me you want this job, but there’s nothing you want to know?”

Problems with your overall presentation:
• Not dressed appropriately – either not dressed up enough, or not dressed conservatively, or had tattoos or body piercings, wore glitter eye shadow, etc. “If you’re not serious about impressing me, what will you take seriously?”
• Didn’t have a firm, confident handshake. “Your handshake represents your overall confidence level. I don’t want to hire someone who’s not confident in himself.”
• Didn’t display good oral communication skills. Had trouble expressing ideas clearly, or had poor grammar, diction, etc.

Problems with your attitude:
• “What’s in it for me?” attitude. Asked questions about salary and benefits, not about the job or the company. “Do you really want to contribute to the company, or are you just interested in the paycheck? How can this job can you really be if the first thing you want to know is when you can start taking vacations?”
• Didn’t seem interested. I’m not convinced he really wants the job. “Why should I hire somebody who doesn’t really want to be here? You might quit right away. Even if you don’t, you’re probably not going to be very fun to work with!”
• Lacked confidence and poise. “If you don’t act like you can do this job, how am I supposed to believe you can do it? I get that you’re nervous, but still need to be impressed by you!”
• Didn’t seem appreciative. “There are plenty of other people who want this job, and would appreciate me taking the time to interview them! Why are you wasting my time?”
• Seems to have a sense of entitlement; not willing to start at the bottom and work up. “You seem to think that since you just graduated from college, someone should hand you a management position. Your degree will help you get your foot in the door, but you still have to prove yourself to us, which will probably mean starting out doing the jobs that no one else wants to do, and doing it with a smile!”

Just because you didn’t get the job doesn’t necessarily mean you did anything wrong, there may just have been a lot of other very qualified applicants. Don’t give up! Perfect your skills, and keep trying!

The Career Center can help! We can answer questions you have about interviewing, and do practice interviews with you to help you prepare for the real thing. To make an appointment, call 426-1747.
IX. Professional Mentorship Program

Overview

The Department of Accountancy operates a formal mentorship program in partnership with several local businesses and accounting firms. The program is open to any undergraduate or graduate accounting student. **It is a great opportunity for any student interested in learning more about accounting career options.** Because mentors work with students to set meeting times, the program works great for students with significant work or family commitments. Contact Professor JoAnn Wood (joannwood@boisestate.edu) for more information.

Details

The Department of Accountancy is fortunate to have accounting professionals in the Treasure Valley who are interested and willing to help you develop as a professional. They wish to share their valuable insights that reach beyond the classroom and help you to think in broader terms about your career choices.

The program is a not-for-credit **commitment** by the student and mentor to gain and provide, respectively, career, professional, and networking insights that students wouldn’t necessarily receive in the classroom. Mentors work with your schedules to arrange events and activities (usually three to five events) to show you their work environment and overview their organization, perhaps shadow them for a few hours, attend a professional luncheon, or a meet for a one-on-one coffee together. The activities vary by mentor. It’s an excellent way to get to know local professionals and gain greater insight about the opportunities you will find in your chosen profession!

**Students only need to commit to the program for one semester—but can participate for more than one semester.** In the fall, we offer mentoring opportunities with public accounting firm professionals. In the spring, we offer mentoring opportunities with corporate, governmental, and nonprofit organization professionals. This better accommodates the “busy” season for public accounting professionals as well as the changes to students’ schedules when fall semester ends and spring semester begins.

The mentoring program began in 2010. Approximately 180 students and eight public accounting firms and nine corporate or governmental organizations have participated so far. **Each semester, a kickoff meeting will be announced via e-mail to all accounting majors.** At that meeting, you can learn more about the accounting mentoring opportunities. You will then complete an application form, be interviewed by Professor JoAnn Wood, who coordinates the program, and be placed with a mentor. **Please watch your e-mail for forthcoming details.**
X. Accountancy Student Organizations

The Department of Accountancy has two active student groups—the Zeta Psi Chapter of Beta Alpha Psi and the Boise State Chapter of the Association of Certified Fraud Examiners. These organizations provide opportunities for networking, service and personal and professional development. We encourage you to become active in one or both of these organizations. These organizations are open to both undergraduate and graduate students.

A. Association of Certified Fraud Examiners (ACFE)—Boise State Chapter

Overview

Almost every Business and Accounting class teaches students how financial information should be reported and how to find and correct errors — but very few have to do specifically with fraud. Many accountants and business professionals deal with fraud everyday. And in our society, it is becoming more and more necessary to know what to do and who to call when fraud happens.

If you are interested in a career in forensic accounting or in learning about fraud, or simply in knowing how best to protect yourself, the ACFE is dedicated to providing the best resources and helping students and professionals to learn to deal with fraud. For more information about ACFE, scholarships and much more, please visit the official ACFE website at http://www.acfe.com/student-membership.aspx

Benefits of Becoming a Member

No Fee:

- Connect with students with similar interests
- Attend lectures and presentations from professionals in many fraud industries
- Occasional extra credit offered by some teachers for specific topics.

$25 fee (Optional):

- Receive a monthly Fraud newsletter with articles on current issues in the business community
- Access to the ACFE Article Archives – Terrific for class projects, term papers and presentations
- Free attendance at local professional chapter meetings
- Discounted rates or scholarships for area, regional and national conferences.
- Access to the ACFE’s online career center- with advice for preparing for a future as a forensic accountant or Certified Fraud Examiner – Includes Resume Advice, Internships, Interviewing Techniques, Etc.
- Network with professionals in large and small organizations
- 65% discount on CFE Exam Prep materials and Exam fees. (Regularly $1200+, Student members pay only $350)

Interested in participating? Contact Boise State Chapter Faculty Advisor Ryan Baxter (rbaxter@boisestate.edu) and look for announcements on chapter meetings and events.
B. Beta Alpha Psi

Beta Alpha Psi is the national accounting honor society. Boise State has one of the most active chapters of Beta Alpha Psi in the nation. In fact, in 2015 our Beta Chapter was named a "Gold Chapter." This is a prestigious award that is only given to 12 chapters out of over 320 active chapters each year. The award recognizes chapters that truly go above and beyond based on the quality, creativity, nature, and depth of its activities. The faculty advisor is Kathy Hurley (kathyhurley@boisestate.edu).

What is Beta Alpha Psi?

Beta Alpha Psi is a national scholastic organization that promotes professional excellence in the field of accounting. The primary objective is to provide an enhanced university experience through personal and professional development, while consistently encouraging a sense of ethical, social and public responsibility. Participation in this organization results in the development of future contacts, through networking opportunities among members and practicing accounting professionals.

What does Beta Alpha Psi normally do?

Beta Alpha Psi engages in a series of professional meetings and community service projects throughout each semester. In the fall, Beta Alpha Psi and its members typically visit accounting firms in the Boise area and host a “Meet the Firms Night” where members can speak with firm representatives on a one-on-one basis. In the spring, Beta Alpha Psi focuses on specific topic areas such as networking or industry and governmental accounting. It is an opportunity to learn from special guest speakers and panel discussions.

What are the benefits of Beta Alpha Psi membership?

- Beta Alpha Psi offers its members great networking opportunities—students have the opportunity to meet potential employers and to develop professional relationships at weekly meetings and at Beta’s annual “Meet the Firms Night”
- Membership is a great way to meet other accounting students and to get to know the accounting faculty
- Beta Alpha Psi is both a recognized and respected collegiate organization within the business community—membership always looks good on a resume!
What are the requirements for membership?

- At a minimum, we expect a two (2) semester commitment from our members
- Currently enrolled in at least one graduate accounting class
- Attend at least 80% of meetings (at least 10 meetings)
- Acquire a minimum of 12 professional hours per year (20 recommended)
- Participate in community service projects; minimum of 6 service hours per semester (Numerous service activities provided throughout the semester to accomplish this)
- All members are required to have a minimum GPA of 3.0 (some exceptions apply)

What can Beta Alpha Psi do for you?

Professional Reputation

Beta Alpha Psi is recognized and respected by the business community as a premier collegiate organization. The reputation of Beta Alpha Psi will open doors to outstanding career opportunities in the fields of finance, accounting and information systems. Potential employers know that when they see Beta Alpha Psi on a resume, they are getting the best!

Bonding Through Activities and Service

As a member of Beta Alpha Psi, you will have ongoing opportunities to participate in campus and community service activities.

Communication Skills

Provides numerous chances to improve these vital skills and opportunities to be involved in additional activities such as the annual and regional meetings. Beta Alpha Psi members will be provided the tools to develop strong communication skills.

Networking Opportunities

Members are able to develop professional friendships and relationships through various networking activities. These include trips to companies and firms, attending joint meetings with professional organizations and service activities.

Future Contacts

Overall, Beta Alpha Psi is a tremendous way to interact with professionals and future professionals from whom you may later wish to seek employment. It is also a great way to develop strategic contacts and relationships with faculty members who can provide good potential job sources and references as well.
Beta Alpha Psi Mentors

Beta Alpha Psi provides the chance to develop personally and professionally by interacting with mentors in the form of faculty, professionals in the industry, alumni and your peers. Their support can also help guide you through your academic and professional journey.

Enhanced University Experience

Membership in Beta Alpha Psi is a wonderful and rewarding way to meet like-minded people who share many of the same goals and interests that you do.

Interested in Joining? Please contact us at bap@boisestate.edu
XI. The CPA and Other Credentials

A. Why Should You Become a CPA?

All accounting students should aspire to become CPAs. The CPA is the highest and most well-known recognition in the profession. Many accounting jobs either require a CPA or list the CPA as a preferred qualification. Thus, CPAs are more employable than accountants without certification.

Attaining the CPA signals that you have been through a rigorous process and are dedicated to being a professional. It opens doors not just in accounting, but beyond. For example, Phil Knight, founder of Nike and himself a CPA, found that he was hiring a lot of CPAs for management and marketing positions. In his 2016 memoir, he said:

I did seem to hire nothing but accountants,…It wasn’t that I had some bizarre affection for accountants…I just didn’t know where else to look for talent. We needed to hire people with sharp minds, that was our priority, and accountants…had at least proved that they could master a difficult subject. And pass a big test….When you hired [non-accountants] you were simply rolling the dice based on how well they did in an interview. We didn’t have enough margin for error to roll the dice on anyone.12

CPAs have greater earning potential than non-CPAs. A recent study found that accountants who pass the CPA exam enjoy earnings premiums that reach six figures over their careers. This means that non-CPAs must work nearly three years longer than CPAs to earn the same amount. Given these amounts, the study estimated that one hour invested in studying for the CPA exam is equivalent to 13.5 hours worth of additional salary (over that of a non-CPA).13

As explained in more detail below, becoming a CPA does require extra work. You must earn 150 credit hours of academic work (rather than the 120 credit hours required to earn an undergraduate degree). In addition, you must pass a rigorous exam and accumulate experience. Nonetheless, the benefits are well worth this relatively small up-front investment.

B. Exam Sections

The CPA Exam has four sections. Candidates sit for each section separately.

Financial Accounting and Reporting (FAR or Financial): This section covers skills and knowledge of GAAP (Generally Accepted Accounting Principles) for business enterprises, not-for-profit organizations and governmental entities.

Regulation (REG): This section covers the skills and knowledge of federal taxation, ethics, professional responsibilities, legal responsibilities and business law.

---

12 PHIL KNIGHT, SHOE DOG: A MEMOIR BY THE CREATOR OF NIKE 328 (2016).
13 Gregory L. Krippel et. al., CPA Credential Delivers High Value, JOURNAL OF ACCOUNTANCY (May 2016).
Auditing and Attestation (AUD or Auditing): This section covers the knowledge of auditing procedures, GAAS (Generally Accepted Auditing Standards) and other standards related to attest engagements.

Business Environment and Concepts (BEC or Business): This section covers knowledge of general business environment and business concepts that candidates need to know in order to understand business transactions and the accounting implications.

The exam was recently changed to require more critical thinking skills. For more details, visit the AICPA website.

For more detailed descriptions of the content of each section visit https://www.cpaexam.com/cpa-exam-info/ and see the Uniform CPA Exam Blueprints. The official handbook, the Candidate Bulletin, is also available for download. Other useful CPA exam info is available at https://www.thiswaytocpa.com/.

C. Application Process

1. Determine whether you have met (or will meet) the education requirements to sit for the exam. For Idaho, visit isba.idaho.gov. To view requirements for other states, visit www.nasba.org and select the desired state. Additional details on state rules can be found at https://www.thiswaytocpa.com/. Rules and application materials differ from state to state. If you are planning on becoming a CPA in a state other than Idaho, check that state’s rules well in advance to be sure you will have all the necessary coursework completed and will meet all the prerequisites to become a CPA in that state.

2. Apply to the State Board of Accountancy. The application requires submitting forms, transcripts and fees. For the Idaho State Board of Accountancy, visit isba.idaho.gov. For other State Boards, visit www.nasba.org and select the desired state. Read the application requirements carefully. Note: Many states ask you to disclose any criminal history, including misdemeanors for underage drinking. Be candid in disclosing these issues. Having misdemeanors may delay your application if the State Board decides to do a more thorough review of your application as a result.

3. Once your application is approved you will receive a Notice to Schedule (NTS). Allow 4-6 weeks from the date you submit your application to the State Board to the date you receive your NTS. Once you have received a NTS, you may begin to schedule sections of the exam. A list of testing centers available in the 55 jurisdictions (United States, Puerto Rico, Guam, the Virgin Islands and the District of Columbia) and a list of CPA Exam testing center policies and procedures are available at www.prometric.com/cpa.
D. Review Courses

There are a variety of review courses and packages to fit your learning style. The instruction mode may be self-study or may involve online or live instruction. Review books and software vary as well.

E. Other Information

- The CPA Exam is only offered in computer-based format.
- Exam format includes multiple choice questions and simulations.
- The CPA Exam is offered 5-6 days each week (depending on the jurisdiction) during the first two months of every quarter and (normally; check for exceptions) during the first 10 days of the third month of every quarter. Therefore, testing is available in January, February, April, May, July, August, October and November. With the exception of the first 10 days of the month, testing is NOT available in March, June, September and December. PLANNING IS IMPORTANT!!
- Keep in mind the “18-month window”:
  You may take sections individually and in any order, but are required to pass all four sections of the CPA Exam within a rolling 18-month period. Credit for any section passed shall be valid for 18 months from the actual date the examination sections were taken. Examination credit expires by section. You will lose credit for each section passed outside the 18-month period, and will have to retake those sections. Your score notice will contain any relevant expiration dates. For example: Let’s say you passed AUD on your first try. After a couple months, you successfully complete BEC, and then pass FAR. If you were to sit for the REG section on the last day before your credit for AUD expires, and you fail REG, you now have to sit for and pass AUD and REG by the time your credit for BEC expires.14
- For more information and answers to FAQs, visit www.cpa-exam.org or www.thiswaytocpa.com
- If you are planning to become a licensed CPA in Idaho, you can take the exam if you have an undergraduate degree with the requisite courses, even if you have not yet earned 150 credits. Generally, the candidate “must have completed twenty-four (24) semester hours in accounting at the undergraduate or graduate level including coverage of, but not necessarily separate courses in, the subjects of financial accounting, auditing, taxation and management accounting; and completed at least twenty-four (24) semester hours in business courses (other than accounting courses) at the undergraduate or graduate level.”15 If you are planning to become a licensed CPA in another state, check with that state’s board of accountancy to see if you can take the exam prior to attaining 150 credits. Also, some states have requirements that you take a specific course (e.g., ethics, research) or earn a master’s degree before being able to sit for the exam or become licensed.

---

15 Idaho State Board of Accountancy, at http://isba.idaho.gov/htm/license.htm
F. Licensing

Passing the CPA exam is just one part of the process of becoming licensed. Licensing requirements vary by state. In Idaho, to become a licensed CPA, you must:

- Pass the CPA Exam
- Complete 150 academic credit hours
- Complete one year of experience, either full time or part time, that extends over a period of no less than 12 months and no more than 36 months and includes no fewer than 2,000 hours. Experience must be obtained within the 10 years period immediately preceding the application for license.
- For complete details, see: http://isba.idaho.gov/

G. Other Credentials

Although the CPA is the “gold standard” of accounting credentials, you may end up practicing in a specialized area where other credentials are also valued. Others credentials include, for example:

- **Certified Management Accountant** (CMA)
- **Certified Fraud Examiner** (CFE); see Part X.A for information on Boise State’s ACFE chapter
- **Certified Internal Auditor** (CIA)
- **Certified Government Financial Manager** (CGFM)

If you feel any of the above credentials would be helpful in your career, we recommend earning them on top of the CPA rather than in lieu of the CPA.

H. One Last Plug for Credentials

You are working hard to earn your accounting degree and become a professional accountant. If you don’t plan to become a CPA or earn one of the other credentials noted above, you will be limiting your career options. If you are in this situation, you have to ask whether devoting the time to earning a bachelor’s degree in accountancy is worth it to you. Getting credentialed is important! Getting the tattoo is optional.
XII. Information on the Micron Business and Economics Building

A. General Information

- Please contact Gail Puccetti (gailpuccetti@boisestate.edu), Building Manager, if you have any concerns regarding the building.

- **Building Hours:**
  M-Th 6:45 a.m. – 9:30 p.m.
  Fri. 6:45 a.m. – 5:30 p.m.

- Although the building is unlocked during the above hours, the North and South Wings on the 2nd and 3rd floors (containing faculty offices) are only unlocked M-F 8:00am-5:00pm. Faculty can meet with you outside of those hours by appointment, but the faculty member must let you in.

- Each room in the building has a 4 digit number.
  - The first number notes the floor of the building the room is on.
  - The second number notes the wing of the building the room is in:
    - 0 = the main part/center of the building
    - 1 = the South Wing (towards the Depot)
    - 2 = the North Wing (towards downtown)
    - 3 = the Skaggs Hall of Learning, Imagination Lab and Rooms in that section of the building
  - Examples:
    - Room 3102 = 3rd floor, South Wing
    - Room 1301 = Skaggs Hall of Learning
    - Room 2241 = 2nd floor, North Wing

- Accountancy Class Rooms: Many graduate accountancy courses are located in:
  - Room 4003
  - Room 2010 (Financial Classroom)
    - Consult your class schedule for specific room assignments

- Where to find Accountancy Faculty and Staff:
  - The department “home base” is on the 3rd floor, South Wing, near the Dean’s office. Here you will find Department Admin Assistant Alex Williamson and Department Chair Troy Hyatt.
  - All of the accountancy faculty offices are located near the Accountancy Home Base on the 3rd Floor, South Wing, EXCEPT:
    - Paul Bahnson in 3253
    - JoAnn Wood in 2130

- The COBE Graduate Office suite is in Room 4101, on the South End of the 4th Floor near the EMBA Classroom

---

16 These are the expected building hours for the fall semester. COBE is currently considering modifying these hours. It is not clear at this time whether the building will be open to students on weekends. Stay tuned for further details.
Accountancy Graduate Student Handbook Spring 2018

- Accountancy Graduate Program Advisor Trisha Stevens Lamb is located in this suite, in Room 4104.

B. Building Map


Interactive Campus Map: [http://maps.boisestate.edu/](http://maps.boisestate.edu/)
C. Safety Reminders

- Each classroom has an emergency checklist printed in colored paper on the podium at the front of the room.

- Be sure that you opt in to the BroncoAlert Emergency Alert Notification System via MyBoiseState to receive timely campus emergency notifications. For more information, see https://news.boisestate.edu/bronco-alert/

- **Campus Security is available 24/7 at 208-426-6911 or in person at the substation located within Capitol Village at 2245 University Drive (right across from the Micron Business and Economics Building).**
  
  - Campus security provides:
    - Free escort service (24/7)
    - Free vehicle unlock and jump start service (24/7)
    - Bike registration (see http://security.boisestate.edu/register-your-bike/)
    - A free mobile safety app to let others know where you are and to connect directly to campus security (see https://security.boisestate.edu/rave-guardian/)
  
  - More info on Campus Security is available at http://security.boisestate.edu/
  
  - Addition info is provided below and on the next page.
D. Reserving Team Rooms

Team rooms, located throughout the building, are inviting spaces for students to work and collaborate on projects, study for exams and learn from each other. They hold 4-6 students, have 40” LCD displays and a write-on wall.

Do your part to help reflect accurate room availability by reserving a room each time you meet. The red and green touchscreen lights are helpful indicators for students if all are maintained.

Team room policies and sign-up procedures are explained here: http://cobe.boisestate.edu/students/team-rooms/

E. Renting Lockers

The lockers located throughout the building are available for rent. They provide a convenient place to store your books and other belongings. Rents are set and collected by a designated student group. For more info, see http://cobe.boisestate.edu/students/lockers/
XIII. College of Business and Economics (COBE) and the Department of Accountancy Mission Statements

A. COBE Mission

Our dream is to be a collaborative, engaged and dynamic community of learners. We inspire our students and colleagues to achieve their full potential by creating and sharing relevant knowledge, skills and experiences for the benefit of local and global communities.

We value:

Relevance

We address important business and societal issues by being effective, innovative and risk-tolerant. Our effectiveness is based on rigorous teaching and research and a commitment to lifelong learning and community engagement.

Respect

We strive to be an inclusive, collegial community that values all forms of diversity. We are committed to integrity and ethical behavior in all that we do.

Responsibility

We foster an environment that empowers students, staff and faculty. We are dedicated to accountability, transparency and fairness.
B. Department of Accountancy’s Mission

We provide a high-quality educational experience through student-centered teaching, impactful research, and meaningful service that benefits and challenges students, the accounting profession, the business community, and the community at large.

Consistent with COBE’s values we develop well-rounded professionals by:

1. delivering rigorous curriculum
2. engaging in relevant research and other scholarly endeavors
3. encouraging life-long learning
4. fostering a culture of service

XIV. Sustainability

COBE has produced a sustainability report that was reviewed by accounting graduate students. It is available here: http://cobe.boisestate.edu/sustainabilityreport/
XV. Accreditation

The College of Business and Economics (COBE) at Boise State University is one of the few business schools in the world that has achieved accreditation from the Association to Advance Collegiate Schools of Business (AACSB) for our business school and our accountancy program. COBE has maintained accreditation since 1979. We are among the less than five percent of business schools worldwide to earn AACSB accreditation. The Department of Accountancy is one of only 180 accounting programs to be accredited by the AACSB.

AACSB-accredited schools are considered the best business schools in the world. Our undergraduate and master’s degree programs have passed rigorous standards for quality. AACSB-accredited schools have better programs, better faculty, better students with higher overall GPAs, more international students, more employers that recruit from them and graduates that receive better salaries.

To be accredited we have to meet a strict accreditation standard that assesses our ability to perform in critical areas, such as teaching, research, curricula development and student learning.

In addition to accreditation, we also belong to the Federation of Schools of Accountancy (FSA). FSA members participate directly in the effort to continue the development of high quality, professional accounting programs. Together, we help to ensure a future of well-educated professional accountants.
XVI. General Information about Boise State University

This section might be of interest to students who did not complete their undergraduate degrees at Boise State.

A. Mission

Boise State University is a public, metropolitan research university providing leadership in academics, research and civic engagement. The university offers an array of undergraduate degrees and experiences that foster student success, lifelong learning, community engagement, innovation and creativity. Research, creative activity and graduate programs, including select doctoral degrees, advance new knowledge and benefit the community, the state and the nation. The university is an integral part of its metropolitan environment and is engaged in its economic vitality, policy issues, professional and continuing education programming and cultural enrichment.

B. History

Boise Junior College was founded in 1932, the height of the Great Depression, by Bishop Middleton S. Barnwell. In its first year, the college had 70 students and fourteen faculty members. Boise Junior College was governed by the Episcopalian Church until 1934. The school became Boise College in 1965, when it began offering four-year baccalaureate degrees and became Boise State College in 1969. Boise State College then gained university status in 1974, and became Boise State University. Boise State is now the largest university in Idaho, with over 22,000 students from all 50 states and 65 different countries.

C. Location

Boise, the “City of Trees,” is Idaho’s state capital and the third largest metropolitan area in the Northwest United States. A city of great variety, Boise boasts numerous recreational, cultural and business opportunities. Just a short distance from the Boise State campus, students can enjoy an array of outdoor activities, including hiking, camping, fishing, hunting, river rafting and skiing. Boise also offers cultural events, such as the Idaho Shakespeare Festival, performances by the Boise Philharmonic and Ballet Idaho, and the Gene Harris Jazz Festival. Also, a footbridge adjoins the campus to Julia Davis Park, where the Boise Art Museum, Idaho State Historical Museum and Zoo Boise are located. The Boise economy is based on high technology, agricultural products, tourism, government agencies and manufacturing.

---

17 Portions of this section are adapted from the Boise State University Student Handbook.
D. Symbol

The B logo represents the university’s location in the city of Boise and the Bronco nickname. Both of the official blue and orange school colors are represented in the mark. The Garamond and Gotham Black typography bring a modern clarity to the identification and a consistent presentation among all the colleges, departments and units. The forward-moving B demonstrates our personality traits of determination, strength, character and community.

E. Mascot

The mascot was selected by a group of students in 1932. They chose the Bronco because wild horses could be found near Boise, many students rode horses at the time, and because of the prevalence of farming and ranching in the Boise area. Coaches, administration and students approved the choice, and the Bronco became the official mascot. The Bronco is now named Buster. Buster Bronco placed third in the 2007 Sports Illustrated Power Mascot Ranking and was selected for the seventh annual Capital One All American mascot team in 2008.

F. Colors

Boise State’s school colors were also selected in 1932. The students decided on orange and blue because they wanted colors that were different from the colors of their rivals in the region. Students proudly wear the orange and blue to show their Boise State spirit.

G. Fight Song

Fight Broncos, celebrate the orange and blue
Boise, we'll stand and cheer for you
Fight for distinction & our alma mater
Bravely defending B-S-U!
Fight on courageously for Boise State
Success and honor make her great
Boise's proud tradition-
Head's up competition-
Glory for B - S - U
Go! Orange!
Go! big! blue!
Fight! Fight! B-S-U!

For music, see http://www.broncosports.com/ot/fight-song.html
H. Other Important Resources/Contacts

1. Counseling Services

Counseling is available at:
Counseling Services
http://healthservices.boisestate.edu/services/counseling/
Norco Building
1529 Belmont Street.
(208) 426-1459

<table>
<thead>
<tr>
<th><strong>Suicide Prevention Hotlines:</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>National: 1-800-273-TALK (8255)</td>
</tr>
</tbody>
</table>
| Idaho: 1-800-564-2120

2. Disability Services

Educational Access Center (formerly the Disability Resource Center)
https://eac.boisestate.edu/
Lincoln Garage, 1st Floor
(208) 426-1583

3. Health Services

University Health Services
http://healthservices.boisestate.edu
Norco Building
1529 Belmont Street.
(208) 426-1459

4. Legal Services

The Associated Students of Boise State University (ASBSU) provides free attorney consultations with a local private lawyer for most legal problems you may have. This service is available to all fee paying students of Boise State. For details and to schedule an appointment, see
http://deanofstudents.boisestate.edu/asbsu-legal-services/

Office of the Dean of Students
Norco Building, Suite 116
5. Veterans Services

Veterans Services Center
http://veterans.boisestate.edu/
Lincoln Garage, 1st Floor
(208) 426-3744

6. Transportation and Parking

https://transportation.boisestate.edu/
Parkingquestions@boisestate.edu
(208) 426-7275
Student Union Building, Transit Center
8AM-5PM M-F

I. Student Athletic Tickets and Other Tickets

For policies on student tickets to athletic events, visit http://www.broncosports.com/tickets/bosu-student-ticket-info.html
For more ticket information, call the Info Desk, (208) 426-4636.

For discounts on movie tickets and other entertainment venues, visit the Information Desk in the Student Union or visit https://go.boisestate.edu/boise-state-tickets/

J. Campus Recreation

Full-time, fee-paying students do not need to pay an additional fee to use the Student Recreation Center. Others may purchase memberships. For more information, see http://rec.boisestate.edu/.
K. Statement of Shared Values¹⁸

Boise State University is committed to personal and social development, educational excellence and civic engagement. Membership in the campus community is a privilege and requires its members to conduct themselves ethically with integrity and civility. Campus community members enjoy the same rights and freedoms that all U.S. citizens enjoy, including personal responsibility for one’s own conduct, behavior and speech.

In a culture of intellectual inquiry and debate, where the search for knowledge and discovery flourish, campus community members are expected to demonstrate civility, abide by norms of decorum and adhere to the principles of civil discourse. “Being civil means being constantly aware of others and weaving restraint, respect and consideration into the very fabric of this awareness,” (Forni, 2002, p. 9).

Higher education has the duty to educate students to be responsible citizens. Boise State strives to provide a culture of civility and success where all feel safe and free from discrimination, harassment, threats or intimidation.

Boise State University upholds the following values as the foundation for a civil and nurturing environment. Campus community members are expected to adhere to these common values.

**Academic Excellence** – engage in our own learning and participate fully in the academic community’s pursuit of knowledge.

**Caring** – show concern for the welfare of others.

**Citizenship** – uphold civic virtues and duties that prescribe how we ought to behave in a self-governing community by obeying laws and policies, volunteering in the community and staying informed on issues.

**Fairness** – expect equality, impartiality, openness and due process by demonstrating a balanced standard of justice without reference to individual bias.

**Respect** – treat people with dignity regardless of who they are and what they believe. A respectful person is attentive, listens well, treats others with consideration and doesn’t resort to intimidation, coercion or violence to persuade.

**Responsibility** – take charge of our choices and actions by showing accountability and not shifting blame or taking improper credit. We will pursue excellence with diligence, perseverance and continued improvement.

**Trustworthiness** – demonstrate honesty in our communication and conduct while managing ourselves with integrity and reliability.