



# **Accounting Student Guidebook** Academic Year 25/26



# Welcome from the Accounting Department at the University of Colorado Denver!



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# **Accounting Department Strategic Framework**

### Mission

Through instructional and research excellence we prepare future accounting professionals with the skills and technical knowledge to succeed in an increasingly dynamic accounting industry.

### Vision

To serve Colorado and the broader community by advancing and disseminating scholarly research in theory and practice and providing high-quality accounting education opportunities.

### **Accounting Department Strategic Goals**

#### Goal 1: Lower Barriers to Success

#### Strategy:

Respond to the unique needs of our nontraditional, first-generation and/or multicultural student body

#### Goal 2: Elevate Faculty Instruction and Research Impact

#### Strategies:

<u>2a</u>: Recruit and retain faculty that publish in high quality journals, engage with the profession and are outstanding teachers <u>2b</u>: Support and share innovation and improvement in research, teaching, and professional engagement

#### Goal 3: Ensure Student Success to Meet Industry Needs

#### Strategies:

<u>3a</u>: Increase awareness, preparation and knowledge about career options and jobseeking skillset

<u>3b</u>: Investigate new innovative curriculum in emerging topics while continually reviewing and improving existing curriculum <u>3c</u>: Continually review degree offerings, modes of course delivery and potential areas of certification and specialization

### Goal 4: Strengthen Brand and Deepen Community Engagement

#### Strategies:

<u>4a</u>: Employ our Accounting Advisory Council and student clubs as a bridge to the profession and community

<u>4b</u>: Collaborate with Business School Advancement to raise funds for student

scholarships, named professorships and discretionary funds



# **Accounting Career Paths**

Curious about different career paths for accounting graduates? Wondering which path is a good fit with your career and life goals? Although opportunities in accounting are diverse, below is a quick summary of the main career paths for accounting graduates.

## **Corporate Accounting**

Corporate accounting, also known as industry or managerial accounting, encompasses financial reporting, cost accounting, financial planning and analysis, internal auditing and tax. Whether a small family-owned business or a Fortune 500 company, every organization requires accountants to assist with the accounting and financial services that are the backbone of any organization. Working as a corporate accountant provides the opportunity to contribute to the successful operations of the business and to observe practices within an industry. The wide variety of options available in corporate accounting provides the opportunity to experience many different roles within the same organization.

### **Relevant Certifications in Corporate Accounting**

CPA — Certified Public Accountant

CGMA — Chartered Global Management Accountant

**CMA** — Certified Management Accountant

CIA — Certified Internal Auditor

# Government and Not-for-Profit Accounting

Government accounting is essential for transparency and efficiency. Accountants working in government manage budgets, expenses and revenues at the federal, state, county and city levels for organizations such as the military, law enforcement and public schools. Not-for-profit organizations employ accountants to make sure the organizational mission and financial affairs are well run.

### Relevant Certifications in Government and Not-for-Profit Accounting

- CPA Certified Public Accountant
- CGMA Chartered Global Management Accountant
- **CMA** Certified Management Accountant
- CGFM Certified Government Financial Manager
- **CPFO** Certified Public Finance Officer
- CGAP Certified Government Auditing Professional

### **Public Accounting**

Public accounting involves providing accounting services to a variety of clients, including businesses, government entities and individuals. These services typically include auditing, tax preparation and consulting. Key functions of public accounting include:

- Auditing: examining financial statements to
   ensure accuracy and compliance with accounting
   standards
- **Tax services**: preparing tax returns and providing advice on tax planning and compliance
- Consulting: offering advice on business operations, financial strategies and improving efficiency

Public accounting firms can be categorized into several types based on their size, services offered and client base:

- **Big Four firms**: These are the largest global accounting firms, known for their extensive resources and wide range of services. They include Deloitte, PricewaterhouseCoopers (PwC), Ernst & Young (EY) and KPMG.
- Mid-Tier firms: These firms are smaller than the Big Four but larger than regional/local firms. They often provide a full range of services, including auditing, tax and consulting. Examples include BDO and RubinBrown.
- **Regional firms**: These firms operate within a specific geographic area and typically serve local businesses. They offer similar services as larger firms but with a more personalized approach. Examples of Denver area firms are Haynie & Company and Eide Bailly.
- Local firms: These firms cater primarily to local businesses and individuals. They often provide basic services such as tax preparation, bookkeeping and small business consulting. Examples of Denver local firms are Kurtz Fargo, WhippleWood CPAs and Spicer Jeffries.

#### **Relevant Certifications in Public Accounting**

- CPA Certified Public Accountant
- **CISA** Certified Information Systems Auditor
- CIA Certified Internal Auditor

For more information on careers in accounting, visit <u>https://www.thiswaytocpa.com/segmented-landing/career-options/</u>







# **Scholarships**

Scholarships can have a huge impact on student success. They help alleviate financial burden and allow students to spend more time focusing on their education. The Business School awards almost \$600,000 in scholarships each year, with some scholarships earmarked solely for accounting students. Recipients are often motivated to strive for academic excellence, and they carry immense value when mentioned on a resume or in a job interview.

## Scholarship Tips

- Apply for scholarships early and often at <u>https://ucdenver.scholarshipuniverse.com/</u>.
- Regularly check the Scholarships module in the Accounting Student Resources Canvas course for scholarships from outside of the school. Organizations such as the Educational Foundation for Women in Accounting, Institute for Management Accountants, Colorado CPA Society, and many others award accounting student scholarships.
- Pay close attention to scholarship application deadlines. If you miss a deadline for a scholarship, keep looking. There are hundreds of scholarships out there, all with different deadlines.
- Don't discount smaller scholarships a few hundred dollars can offset costs, and being awarded more than one smaller scholarship adds up quickly.
- Many scholarships are based on financial need and academic achievement, but there are many others that have different eligibility requirements such as community service, first generation, race and ethnic identity, or memberships in organizations.





# Internships

Internships are a valuable steppingstone for a successful accounting career. They provide real-world experience, networking opportunities, resume enhancement, career exploration, and job readiness. Plus, internships can provide generous compensation and may result in full-time jobs after graduation.

### How do I find an internship?

Students typically find accounting internship opportunities through:

- Meet the Firms networking event (held in September and February and hosted by the Accounting Student Group)
  - Colorado Business School Career Fair (held in October)
  - Business Career Center <a href="https://www.bcc@ucdenver.edu">bcc@ucdenver.edu</a>
  - Handshake
  - LinkedIn
  - Company websites

### When do I apply for internships?

Recruiting for internships occurs throughout the year. It is never too early, or too late, to apply!

### What types of internships are available for accounting students?

#### **Public Accounting Internships**

- Accounting firms typically offer internships in audit, tax, and information systems)
- If you are a Freshman or Sophomore, apply for a summer experiential learning program through company websites. Many firms have these programs available that lead to internships, which lead to full-time positions.
- If you are a Junior, Senior, or Graduate student, apply for a winter internship or a summer internship. Winter
  internships are offered during the months of January through April. Firms are especially busy during these months,
  making these internships ideal for employers and students alike. Winter internships can be more indicative of what to
  expect as full-time staff. If you choose to pursue an internship during the winter season, you will want to adjust your
  course schedule, knowing you will be working full-time.

#### Corporate / Government / Non-Profit Internships

- Corporate accounting internships are offered in finance and accounting departments, internal audit, and cost/managerial accounting.
- Government internships are offered in public financial management, compliance audits, and financial reporting.
- Non-profit internships focus on fund accounting, grant management, and financial reporting for donor funds.
- Internships can be throughout the year for all class levels.
- Some organizations provide part-time work opportunities beyond the internship, allowing you to gain professional experience while completing your degree.

### Can I get academic credit for my internship?

Yes! Students can earn academic credit from their internship experience (ACCT 3939/5939). Reach out to the Experiential Learning Center to learn more or visit <u>Internship Information</u>.





# **Guidance by Year**

It's never too early to start laying the groundwork for a sucessful career in accounting. Whether you're joining CU Denver accounting as a freshman, as a transfer student or as a graduate student, below you will find helpful guidance to consider along your academic journey.

### Freshman/Sophomore

Accept the invitation to join the **Accounting Student Resources Canvas course**. Be sure to make the course a favorite and enable notifications so you're aware of important accounting events and information.

**Meet with your advisor** to map out your degree plan. Call (303) 315-8110 to set up a phone, Zoom or office appointment. Email <u>undergrad.advising@ucdenver.edu</u> with any advising questions or visit <u>UG advising</u>.

Visit Business Career Center (BCC) on the 4th floor of the Business Building to identify and assess career opportunities and to start building your resume and LinkedIn profile. Contact BCC: <u>bcc@ucdenver.edu</u>.

### Junior

Accept the invitation to join the **Accounting Student Resources Canvas course**. Be sure to make the course a favorite and enable notifications so you're aware of important accounting events and information.

If you are a transfer student, **meet with your advisor to map out your degree plan**. Call (303) 315-8110 to set up a phone, Zoom or office appointment. Email <u>undergrad.advising@ucdenver.edu</u> with any advising questions or visit <u>UG advising</u>.

**Complete internship training** through either a BCC Career Essentials Workshop <u>business.ucdenver.edu/bcc</u> or the Experiential Learning Center

<u>ucdenver.edu/life/services/ExperientialLearning</u>. Employers interview internships candidates throughout the year.

**Sign up for Handshake** (CU Denver's Career, Jobs, and Event Information): <u>ucdenver.joinhandshake.com/login</u>.

Learn what is needed for a successful accounting career by utilizing the resources provided in this guidebook, attending accounting department events and attending the numerous Accounting Student Group meetings that are open to all students.

#### Apply for scholarships:

https://ucdenver.scholarshipuniverse.com/

After completing the training, you will be able to **apply for internships on Handshake.** 

**Attend Accounting Student Group meetings and events** offered throughout the Fall and Spring semesters or join Beta Alpha Psi (BAP).

**Start building a professional network** by attending Meet the Firms in the fall and spring semesters, Business School Career Fairs, and accounting department events.

**Interview for internships** throughout the year. **Complete internships** during spring, summer or fall. Multiple internships are encouraged.

**Make a plan** to successfully complete the 150-hour requirement for CPA licensure. See page 16 for more details.

**Meet with your advisor** to discuss applying for the 4+1 program. The 4+1 program allows a seamless transition from the CU Denver undergraduate accounting program to the MS ACCT program. See page 12 for more details.

If you choose to pursue a graduate degree outside of CU Denver, **plan for when you will take the GMAT.** 

### Senior

Accept the invitation to join the **Accounting Student Resources Canvas course**. Be sure to make the course a favorite and enable notifications so you're aware of important accounting events and information.

**Meet with your advisor** to make sure you are on track to graduate. Email <u>undergrad.advising@ucdenver.edu</u>, visit <u>UG</u> advising, or call (303) 315-8110, to set up a phone, Zoom or office appointment. Email <u>undergrad.advising@ucdenver.edu</u> with any advising questions or visit <u>UG advising</u>.

**Be actively involved in the Accounting Student Group** or join Beta Alpha Psi (BAP) and/or other student organizations by becoming an officer or joining committees.

## Graduate

Accept the invitation to join the **Accounting Student Resources Canvas course**. Be sure to make the course a favorite and enable notifications so you're aware of important accounting events and information.

**Meet with your advisor** to map out your graduate degree plan. Visit <u>Grad Business Advising</u>, email <u>grad.advising@ucdenver.edu</u>, or call (303) 315-8110 to set up a phone, Zoom or office appointment.

**Make a plan** to successfully complete the 150-hour requirement for CPA licensure. If your undergraduate degree is not in accounting or business, you will need to make sure you meet the general business requirements for sitting for the CPA exam. See page 16 for more details.

**Be actively involved in the Accounting Student Group** or join Beta Alpha Psi (BAP) and/or other student organizations by becoming an officer or joining committees.

### Apply for scholarships:

https://ucdenver.scholarshipuniverse.com/

**Connect regularly with your advisor** through scheduled appointments or by email: <u>undergrad.advising@ucdenver.edu</u>.

**Continue building a professional network** by attending Meet the Firms in the fall and spring semesters, Business School Career Fairs, and accounting department events.

Interview for internships throughout the year.

**Complete internships** during spring, summer, or fall. Multiple internships are encouraged.

**Plan for when you will take the CPA exam.** Many students choose to take the exam while completing their MS Accounting degree.

Apply for scholarships: https://ucdenver.scholarshipuniverse.com/

Interview for internships during spring, summer, or fall.

**Complete internships** during spring, summer or fall. Multiple internships are encouraged.

**Continue building a professional network** by attending Meet the Firms in the fall and spring semesters, Business School Career Fairs, and accounting department events.

Make a plan for when you will take the CPA exam. Many students choose to take the exam while completing their MS Accounting degree.

Apply for scholarships: https://ucdenver.scholarshipuniverse.com/

**Connect regularly with your advisor** through scheduled appointments or by email: <u>grad.advising@ucdenver.edu</u>



# Combining Undergraduate and Graduate Degrees (4+1 Program)

Whether you are considering CPA licensure or just looking to accelerate your accounting career, a Master's degree in Accounting will help you achieve your goals. The MS Accounting degree requires 30 credit hours of graduate course work. As a current CU Denver accounting student, you can seamlessly transition from your undergraduate program into the MS Accounting program.

#### What is the 4+1 Program?

The 4+1 program allows CU Denver students to complete the BS and MS Accounting degrees in as little as 5 years. It allows early admission into the MS Accounting program in your fourth or final year as an undergraduate. There are two benefits to our 4+1 program. First, CU Denver accounting students with a 3.0 or higher GPA in their undergraduate intermediate accounting series (ACCT 3220, ACCT 3230, and ACCT 3320) can be accepted into the program without taking the GMAT exam. Second, some students can take two graduate level courses in their senior year, with those six credit hours counting toward both the undergraduate and MS degrees. With the assistance of undergraduate advising (<u>undergrad.advising@ucdenver.edu</u>), you can select two graduate accounting courses that will take the place of two undergraduate accounting courses.

#### When should I apply to the 4+1 Program?

You should apply to the 4+1 program when you have one academic year remaining in your undergraduate degree. In addition, you must have successfully completed the intermediate accounting series (ACCT 3220, ACCT 3230, and ACCT 3320).

# I'm a Senior about to graduate. Can I still pursue a graduate degree in Accounting at CU Denver?

Yes! While you might not be able to take advantage of the 4+1 program, you can still earn your MS degree with us. CU Denver accounting students with a 3.0 or higher GPA in their

undergraduate accounting courses can be accepted into the MS Accounting program without taking the GMAT exam.

#### Do I have to finish my 4+1 degree in five years?

No. Many students complete the 30 credit hours of their MS degree in one calendar year (taking classes in Fall, Spring and Summer) while others choose to complete their degree at a slower pace.

# Will the two 4+1 courses double count toward the 150 credit hours required for CPA licensure in Colorado?

No. Please contact your advisor to determine if you will benefit from taking the two graduate courses as an undergraduate.

#### I want to pursue CPA license but want to take a break from school before I enroll in a graduate program. Is that a good idea?

While the idea of taking a break may sound appealing, statistics show that it's not a good idea. Even if you want to delay earning your graduate degree, you can take the CPA exam after earning your bachelor's degree. We highly encourage you to take the CPA exam directly after completing your undergraduate degree. CPA exam pass rates steadily decline every year after graduation.



# **Schedule of Accounting Course Offerings**

Course	Title	Fall	Spring	Summer
ACCT 2200	Financial Accounting	IP, OL16	IP, OL16	OL
ACCT 2220	Managerial Accounting	IP, OL16	IP, OL16	OL
ACCT 3220/6031	Intermediate Financial Accounting I	IP, OL16	IP, OL16	
ACCT 3230/6032	Intermediate Financial Accounting II	IP, OL16	IP, OL16	
ACCT 3320	Cost Analytics	IP, OL16	IP, OL16	
ACCT 4054/6054	Accounting Information Systems	IP, OL16	IP, OL16	
ACCT 4240/6024	Advanced Financial Accounting	OL8B	OL8B	OL
ACCT 4370/6370	International Accounting	Hybrid8A	OL8A	OL
ACCT 4410/6140	Fundamentals of Federal Income Tax	IP, OL16	IP, OL16	
ACCT 4420/6150	Taxation of Business Entities	OL8A	OL8A	OL
ACCT 4520/6520	Oil and Gas Accounting	OL8B		
ACCT 4620/6020	Auditing Theory	IP, OL16	IP, OL16	OL
ACCT 4800/6080	Accounting for Govt & Nonprofits		OL8A	
ACCT 6250	Seminar: Financial Accounting	Hybrid8B*	OL8B	
ACCT 6260	Managerial Analytics for Accountants	Hybrid8B*	OL8B	
ACCT 6280	Accounting Ethics	OL8A	OL8A	
ACCT 6285	Accounting and Finance for Sustainability	OL8B	OL8B	
ACCT 6330	Fraud Auditing			OL
ACCT 6340	Financial Statement Analysis	OL8A		
ACCT 6400	Taxation of C Corps and Shareholders	OL8B		
ACCT 6480	Partnership Taxation		OL8B	
ACCT 6510	Data Analytics and AI for Accountants		OL8B	
ACCT 6620	Advanced Auditing	OL8A	OL8A	

### \*subject to change

**IP:** In person, **OL:** asynchronous online, **Hybrid:** In person once per week, remainder asynchronous online **8**: 8-week term, **16**: 16-week term, **A:** first 8-week term, **B:** second 8-week term

\*After Fall 25, course will be OL8B moving forward





# **Accounting Student Group**

The Accounting Student Group is a student-led organization aimed at developing professional skills and connecting you with your peers and local firms looking to hire our students. **All students are welcome to attend meetings and events**. Students have the opportunity to connect with peers, participate in events together, and collaborate on volunteer activities. The benefits of attending include building a professional reputation, networking opportunities, employment opportunities, and enhanced university experience. While each of these benefits serves a unique objective, networking proves to be one of the greatest benefits as it is the soundest way to secure internship and career opportunities.



There is an option to become an official member of the Beta Alpha Psi international honors organization for Accounting Student Group members that meet academic, professional, and volunteer requirements. Beta Alpha Psi (BAP) is the premier professional business and financial information honorary organization. BAP is internationally recognized and a signal to future employers of a student's academic excellence, professionalism, and ethics.

Requirements for membership include:

- You are seeking a degree in business with a declared emphasis in accounting, finance, or information systems.
- You have completed two years (60 credit hours) of collegiate business and non-business courses.
- You have completed or are currently enrolled in 3000-level courses.
- You have a cumulative GPA in all courses of at least 3.0 or attained at least a 3.25 cumulative GPA in the most recent 30 semester hours.

Applications to join BAP are accepted during the beginning of both spring and fall semesters. For more information contact one of the CU Denver Chapter faculty advisors--Carolyn Gleason (carolyn.gleason@ucdenver.edu) or Falene Young (falene.young@ucdenver.edu).







# **Colorado CPA Licensure**

The Certified Public Accountant (CPA) credential is the most prestigious and well-recognized credential in accounting. CPAs are always in high demand, and they earn more and have more opportunities than their peers without CPA licenses. The first step to becoming a CPA is passing the Uniform CPA Examination. However, the CPA exam is just one of the four E's to CPA licensure – Education, Examination, Ethics, and Experience.

Navigating your path to a CPA license can be daunting and the accounting department at CU Denver is here to assist you along the way. The CPA exam is uniform across the 55 jurisdictions, however, the requirements for taking the CPA exam and for licensure are determined by each jurisdiction. The Colorado Department of Regulatory Agencies (DORA) and the State Board of Accountancy Rules and Regulations (3 CCR 705-1) can be found here <u>Colorado Accountancy Rules</u>. It is important for you to familiarize yourself with the rules and regulations for successful CPA licensure in the state you are pursuing licensure. A compilation of the rules and regulations from the National Association of State Boards of Accountancy (NASBA) is <u>CPA requirements by state</u>.

A summary of the current educational requirements to be eligible to take the CPA exam and for CPA licensure in Colorado follow.

# Education Requirements to Take the CPA Exam in Colorado (Rule 1.5.D)

120 semester credit hours and completed Bachelor's degree

27 semester credit hours in Accounting

No duplication of courses

21 hours must be above the introductory level

3 hours must be in Auditing (covering U.S. GAAS)

3 hours of internship may count towards the 27

#### 21 semester credit hours in Business courses

No more than 6 hours can be in any single subject area

### Education Requirements for CPA Licensure in Colorado (Rule 1.5.E) 150 semester credit hours

33 semester credit hours in Accounting

- No duplication of courses
- 27 hours must be above the introductory level
- 3 hours must be in Auditing (covering U.S. GAAS)

#### 27 semester credit hours in Business courses No more than 9 hours can be in any single subject area

The deciding body on what courses will or will not be accepted is NASBA, not CU Denver. It is your responsibility to ensure you meet the requirements for exam and licensure. CU Denver cannot advise you on courses taken at other institutions. If you have transfer credits or did not earn your undergraduate degree at CU Denver, you should seek guidance from your prior institution regarding those credits.

As mentioned previously, the rules and requirements for CPA licensure can be difficult to understand and apply to your particular background. In addition to this guidebook, there are numerous resources both within and outside CU Denver to help you ensure that you are well informed and prepared.

For questions about a career as a CPA, contact BCC at <u>bcc@ucdenver.edu</u> or <u>accounting.cpa@ucdenver.edu</u>.

For information on CPA licensure, visit <u>thiswaytocpa.com</u> or <u>nasba.org/exams/cpaexam/Colorado/</u>, or <u>dpo.colorado.gov/Accountancy</u>







## **CPA Exam Format**

The current CPA exam framework employs a "Core-plus-Disciplines" model and is illustrated by the following AICPA/NASBA diagram.



A candidate must demonstrate proficiency in the three core competencies: auditing, accounting, and tax. In addition, each candidate chooses one Discipline in which to demonstrate deeper knowledge:

- Business Analysis and Reporting (BAR).
- Information Systems and Controls (ISC).
- Tax Compliance and Planning (TCP).

#### Suggested courses for CPA exam disciplines:

Business Analysis and Reporting (BAR) ACCT 4240/6024 Advanced Financial Accounting ACCT 4370/6370 International Accounting ACCT 6340 Financial Statement Analysis

Information Systems and Controls (ISC) ACCT 4240/6024 Advanced Financial Accounting ACCT 6510 Data Analytics and Artificial Intelligence for Accountants

Tax Compliance and Planning (TCP) ACCT 4420/6150 Taxation of Business Entities ACCT 6400 Taxation of C Corporations and Shareholders

Regardless of the discipline chosen, successful completion of the Exam leads to the same CPA license, with the complete responsibilities, rights and privileges available to all CPAs. It is important that you understand your path to CPA licensure. Further details are available at <a href="https://evolutionofcpa.org">https://evolutionofcpa.org</a>.



# **CPA Exam and Licensure FAQs**

# I'm an Undergraduate student with no transfer (or other) credits. When I graduate, will I meet the requirements to take the CPA exam in Colorado?

Yes. CU Denver's undergraduate accounting degree covers all CPA exam requirements.

# I'm an Undergraduate student with some transfer (or other) credits. When I graduate, will I meet the requirements to take the CPA exam in Colorado?

Maybe. CU Denver cannot guarantee that any transfer (or other) credits will be accepted by NASBA. Students must work with their prior school to confirm.

#### I'm a 4+1 student with no transfer (or other) credits. When I graduate, will I meet the requirements for CPA licensure in Colorado?

CU Denver's MS Accounting degree covers CPA licensure requirements in Colorado. However, students cannot double count two courses toward CPA licensure. If students take two graduate courses that count toward both the undergraduate and MS Accounting degree and do not have extra credit hours, they will not meet the 150-credit hour requirement for licensure.

# I'm a 4+1 student with some transfer (or other) credits. When I graduate, will I meet the requirements for CPA licensure in Colorado?

Students with transfer (or other) credits may be able to take two graduate courses that double count toward both the undergraduate and MS Accounting degree and still meet the 150-credit hour requirement for licensure.

# I'm an MS Accounting student with an accounting undergraduate degree from another school. When I graduate, will I meet the requirements for CPA exam and licensure in Colorado?

CU Denver cannot guarantee that any courses taken outside of CU Denver will be accepted by NASBA. Students must work with their prior school to confirm. If students meet the CPA exam requirements from their undergraduate school, CU Denver's MS Accounting degree covers CPA licensure requirements in Colorado.

# I'm an MS Accounting student with a business undergraduate degree from another school. When I graduate, will I meet the requirements for CPA exam and licensure in Colorado?

CU Denver cannot guarantee that any courses taken outside of CU Denver will be accepted by NASBA. Students must work with their prior school to confirm. If students meet the business hours requirement from their undergraduate school, CU Denver's MS Accounting degree covers CPA licensure requirements in Colorado if students complete the accounting prerequisite courses.

# I'm an MS Accounting student with a non-business undergraduate degree from another school. When I graduate, will I meet the requirements for CPA exam and licensure in Colorado?

Students will not be able to satisfy all CPA exam and licensure requirements with respect to business hours within the MS Accounting degree plan. Students can meet the requirements if they choose the joint MBA/MS Accounting degrees or take additional business courses.

#### I'm confused about whether I will meet the requirements for CPA exam and licensure in Colorado? Where can I get help?

CU Denver has a dedicated email account for student questions about all CPA-related topics. Please contact <u>accounting.cpa@ucdenver.edu</u> for help.

# I'm an online student and want to become a licensed CPA in another state. How do I find the requirements to take the CPA exam and for licensure in other states?

A compilation of the rules and regulations from NASBA is <u>CPA requirements by state</u>.







# Academic Integrity

Academic integrity in the university context has two purposes. First, students need to do their own assignments to learn the necessary skills to be able to be successful as accounting professionals. Second, students need to develop an ethical perspective which will allow them to make ethical decisions in both their personal and professional lives. Ethical behavior fosters trust among clients, investors, and the public, which is essential for maintaining the credibility of the accounting profession.

## Academic Dishonesty

Academic dishonesty hurts everyone at CU Denver because it undermines academic integrity, creates mistrust between students and with faculty, and it fosters unfair competition.

Academic dishonesty can include cheating on exams, plagiarism, reuse of assignments without faculty permission, improper use of the Internet and electronic devices, unauthorized use of generative artificial intelligence (GenAI), unauthorized collaboration, alteration of graded assignments, forgery or falsification of assignment results, lying, facilitating academic dishonesty (e.g., by sharing assignment solutions or exams with others or on homework sharing sites), and unfair competition.

Academic honesty is required in all work submitted for grading. Unless the instructor specifies an assignment is a group assignment, you must solve all assignments without the help of others. For example, you must not look at your classmate's solutions to homework problems or purchase solutions from a homework site. However, you may discuss assignment specifications (not solutions) with others to be sure you understand what the assignment requirements are.

## Use of GenAl

The CU Denver Business School commits to ethically integrating GenAI into its educational and administrative processes. You can find the AI Ethical Use Policy at <u>GenAI</u> <u>Policy</u> For each of your courses, be sure to carefully read the syllabus and each assignment to be clear about your faculty's expectations on using GenAI. Some courses encourage the use of GenAI, some allow it for particular assignments, and some do not allow it at all.

When you use GenAI, be aware that:

Denver **BUSINESS** 

**GenAI can get things wrong:** AI tools sometimes produce outputs that are not fully accurate or are completely fabricated. You must check facts and numbers for accuracy using another source. You will be accountable for any errors produced by the tools you use.

**Input matters:** The quality of your prompt when using GenAI impacts the quality of the output. Low-effort prompts produce low-quality results. It is important to iterate on and refine your prompts.

**Data Privacy:** Do not include sensitive data as part of your input into GenAI tools. It is vital that you understand the data privacy and sharing policies of the tools you use.

**Bias:** Be aware that GenAI tools can reflect the biases present in the data they are trained on.

**Preserving Student Learning:** Even when GenAI use is permitted, it must not be a replacement for your own creativity and effort in completing work. Students must produce original work that reflects their own thinking and abilities. GenAI can be a valuable tool for inspiration, ideation, revision, or introduction of alternative perspectives but must not be used to generate entire assignments.

### **Consequences of Academic Dishonesty**

The minimum consequence for cheating is zero on the assignment. Cheating on an exam will result in you failing the course. Multiple instances of academic dishonesty can result in suspension, and/or expulsion. If you are an international student, you may even lose your visa status if you fail a class or are suspended for academic dishonesty. Ignorance of these rules is not an excuse and will not lessen the penalty.

## **Avoiding Academic Dishonesty**

If you use content from outside sources, such as your textbook, on-line resources, or GenAI, you must properly cite the source. Not citing it constitutes plagiarism. Similarly, your group projects must list everyone who participated.

If a friend is struggling with an assignment do not share your solution with them. Chances are they will submit all or part of your assignment solution and both of you will be guilty of academic dishonesty. Instead, urge them to contact the instructor or point them to a relevant example. Each instructor may have slightly different policies regarding academic dishonesty and the use of GenAI. To protect yourself: (1) Ask the faculty if you are not sure what is permissible. (2) Seek help from the faculty or TA, as you are always encouraged to do, rather than from other students. (3) Cite any questionable sources of help you may have received.

For more information on university academic honesty policies, see the CU Denver catalog (<u>catalog.ucdenver.edu</u>) and the CU Denver academic integrity website: <u>www.ucdenver.edu/student/health-wellness/student-</u> <u>conduct/academic-integrity</u>.





# What to do if you're struggling

You may feel alone if you're having problems balancing (and passing!) your classes, you're definitely not. Many students struggle at one time or another in their classes. Here are some things to keep in mind:

### Adopt best practices

Experts recommend that students attend class, actively take notes, and engage with the material, faculty, and classmates. For online courses, it's essential to set dedicated time blocks for watching lecture videos and taking notes to stay on track.

Read the whole syllabus. It's there you will find details on deadlines, assigned readings, extra credit opportunities, and more.

Put in efforts both in and outside the classroom. Do your homework - even if it doesn't count towards your grade!

### Ask for help

Reach out to your faculty, either during their office hours or via email. Talk to them about your struggles. Ask them what guidance they can give you.

Reach out to your academic adviser at either <u>undergrad.advising@ucdenver.edu</u> or <u>grad.advising@ucdenver.edu</u>. They know about resources on campus and could help you come up with an action plan of how to better manage your course load.

Use campus resources like the CU Denver Writing Center and the Learning Resource Center.

If there aren't any tutors for a class you are taking, consider starting a study group with other members of your class. The group can help each other understand course materials.

### Get a mentor

There is a mentoring program for accounting students. The mentoring program pairs students with experienced professionals to provide guidance, support, and knowledge transfer. If you would like to participate in the mentoring program, please contact Carolyn Gleason at <u>carolyn.gleason@ucdenver.edu</u>

### Seek support for mental health issues

As a student, you may experience a range of challenges, such as strained relationships, traumas, increased anxiety, substance use, feeling down, difficulty concentrating, and/or lack of motivation. You can find supportive campus and community resources at the Health Center at Auraria or the CU Denver Counseling Center. After hours you can call 303.615.9911 or text Talk to 38255.

### When should you seek help?

The best time to get academic or other help is as soon as you think you might have a problem. Don't wait until you're in too deep to get some support. If you've failed a midterm, that means you need help studying for the next one—not that you should wait and see how the next one goes.

### What if you want to drop a class?

If you're considering dropping a class, consult with your faculty first because they know your grade the best! Go talk to your academic adviser as soon as possible as there are drop deadlines. You can talk about why you want to drop, what your alternative options are, what it means for your major, what it means for next semester, and what (if anything) it means for your financial aid.





# **Concluding Remarks and Advice**

**First Gen student?** Be sure to take advantage of Business School and campus First Gen resources: <u>Business School FaM Program</u> and <u>Campus First Gen Resources.</u>

**Practice professionalism.** This applies not only for interactions with recruiters and accounting professionals, but also for faculty, staff, and fellow students. Communicating professionally (e.g. no text language in emails) is essential for success and should be practiced throughout your academic career.

**Regularly check your CU Denver email account** for important emails from advising, BCC, the accounting department, etc. Provide email responses in a timely manner.

**Connect with accounting faculty** for valuable industry information, career guidance, recruiting advice, and other forms of mentorship.

If you are an international student, utilize the services offered by the CU Denver Office of International Affairs. They can be reached at <u>internationalaffairs@ucdenver.edu</u> or <u>ucdenver.edu/academics/internationalprograms</u>. **"Dress for your day" is a common policy for public accounting firms.** Use discretion when deciding on attire and follow dress codes provided for individual events. When in doubt, over dress!

Always look for networking and recruiting opportunities.

Building a professional network is essential to succeed in the accounting profession. Do not underestimate the importance of connecting with recruiters and professionals.

Write "thank you" notes to all interviewers, recruiters and professionals involved in the recruiting process. An email is acceptable, but a handwritten note is more impactful.

Remember, this is a challenging program and there are resources available to ensure success. Ask as many questions as it takes to find the information you need to succeed. CU Denver provides a unique opportunity to access some of the greatest businesses in Denver with its central location. All of the faculty and staff are here to assist you in tapping into all of the resources the university has and opportunities the city has to offer