



A Note from our Department Chair

Welcome to the summer issue of *Razorback Accounting News*, which is sent to students and employers to help launch the coming academic year. Within this issue, you'll find information and advice about future course offerings, choosing a major or minor, employer recruiting on campus, and other things to think about in planning your academic life and future career.

Even if you are an incoming freshman, it is never too early to start thinking about the future—as our recent graduates will tell you, it comes sooner than you can imagine. Sophomores and juniors must face the key decision about graduate school versus bachelor's degree. And, of course, seniors and masters students are entering the employment market for real. Hopefully, some of the articles in this issue can help you make good decisions at each of these turning points.

The faculty, our alumni and employers are here to help. When you come to campus in the Fall, resolve to get to know some of the faculty—you'll find them a caring and competent source of help. We are also fortunate to have a great group of employers that hire University of Arkansas accounting graduates. Get to know them early; don't wait until you are looking for that post-graduation job.

We look forward to seeing you back on campus soon!
Karen Pincus



MAcc Program Report

*A message from Associate Professor
Deborah Thomas, outgoing Director of
the Master of Accountancy Program*

Benefits of a MAcc degree: The American Institute of Certified Public Accountants encourages students to fulfill the 150-hour educational requirement for the CPA exam by getting a graduate degree. On its webpage:

www.aicpa.org/nolimits/become/150hr

the AICPA cites the following benefits of a master's degree:

- Graduate-level programs are an excellent way to **more fully develop skills** such as communication, presentation, and interpersonal relations, and to integrate them with the technical knowledge being required.
- Students who get a graduate degree education have a substantially **higher rate of success on the Uniform CPA Examination**.
- Master's degree holders receive **starting salaries that are approximately 10-20% higher** than the starting salaries of those with only bachelor's degrees. The MAcc class of 2004 earned an average starting salary of \$42,600, with a range of \$37,000 to \$51,000.
- **Promotions** to manager and partner and to corporate managerial positions are increasingly going to individuals with master's degrees.

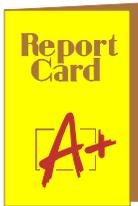
Benefits of the MAcc degree – the U of A student view: Every year, we poll graduating students about their experience in the MAcc program. They agree that they have **improved their skills** – particularly analytical, presentation, communication and time management skills. They appreciate the **placement** record of our program; over 90% of students seeking employment have landed jobs prior to graduation.

But the thing about the MAcc program that stands out for these students is **THE PEOPLE**. Students in the MAcc program become a close-knit group. They have fun together as they persevere through the challenging program as a team. They develop lifelong friendships that will provide a network of professional contacts in the future. MAcc students also get to know the faculty better than they did as undergraduates. They find the faculty to be helpful, respectful and approachable.

The MAcc Class of 2005 promises to be a great one. The admitted students have an average undergraduate GPA of 3.6 and an average GMAT score of 600. Two-thirds received undergraduate degrees at the University of Arkansas. Profiles of incoming students may be found on our website at:

www.uark.edu/depts/acctinfo/macc/students04.htm

It is my interactions with students that I value most from my years as MAcc program director. I ended my term on June 30 to take on the position of Chair of Campus Faculty, 2004-2005. Professor Marinus "Rien" Bouwman will assume the position of MAcc program director for the next year. Contact Professor Bouwman at (479) 575-6117, or rbouwman@walton.uark.edu for more information about the benefits of our MAcc program.



Honors Program

A report by Associate Professor John Norwood, Director of the Walton College Honors Program

The Honors Program in the Walton College just completed its fifth year. On May 8, 2004, we graduated 48 honors program students (22 Walton Scholars and 26 Departmental Scholars). Included among the graduates were accounting majors **Angela Adams, Laura Breeding, Rita Fountain, Vesela Grozeva** (double major with Economics), **Julienne Gutierrez, Sarah Jones, Allison Reddin, Kyle Stacy,** and **Chalice Suratt.**

Students in the Walton College Honors Program are automatically also part of the Honors College, established with a \$200 million gift from the Walton Family Charitable Support Foundation. Among the benefits associated with membership in the honors college is the opportunity to apply for student abroad grants. This past year Walton College honors students received more than \$50,000 in study abroad grants. They also received more than \$50,000 in undergraduate research grants to support their senior theses.

To be eligible for the Honors Program coming out of high school, a student must have a high school GPA of 3.75 or higher, and an ACT of 28 or higher. Current students with a cumulative GPA of 3.5 or higher may apply for admission by contacting the director. Honors Program students must maintain a cumulative GPA of 3.5 or higher to remain in good standing in the program.

Among the many benefits associated with participation in the Walton College Honors Program are: graduation "with honors" from the Walton College, priority registration, exclusive use of the honors study lab, priority consideration for participation in such programs as Students in Free Enterprise (SIFE), Students Acquiring Knowledge Through Enterprise (SAKE), the

portfolio management class, the bond investment class, and the Arkansas Cooperative Education program.

Interested students should contact Professor John Norwood at (479) 575-6353, or johnorwood@walton.uark.edu



Beta Alpha Psi News

A report by outgoing faculty advisor Dr. Charles Leflar

Beta Alpha Psi (BAP) is the national honor society for information professionals. Our award-winning chapter is open to accounting majors who meet certain criteria. BAP holds meetings during the school year every Thursday evening at 5:00. These are opportunities to network with employers, faculty and other accounting students, and to participate in social events and community projects. Announcements will be made during the first week of classes about meeting topics and locations.

Students may pledge BAP during their sophomore year after completing *Business Foundations* if they have a 3.0 GPA both overall and in accounting (or a 3.23 in the last 60 hours or a 3.5 in the last 30 hours). A pledge may become a full member upon completion of any 3000 level accounting course while maintaining the GPA requirements. If someone had a bad freshman year, other GPA requirements for the most recent 30 or 50 semester hours may make admission possible.

Plans are under way for the annual *Meet the Employers* night to begin at **5:00 p.m. on Thursday, September 23** in the Reynolds Center. All accounting majors, or those thinking of majoring in accounting, are invited to attend to meet prospective employers for both internships and careers. It is a lot less stressful to go to a job interview planning to talk to someone you have met before, so don't wait until close to graduation to make progress on your job search!

John Rainwater is our incoming BAP President for the 2004-2005 academic year. Other officers are **Jill Allison,**

Stephanie Sullivan, Whitney Johnston, Craig Manatt and Sarah Garton. Our new BAP faculty advisor is Associate Professor Tim West. Please contact Dr. West at (479) 575-5227, or twest@walton.uark.edu for more information. We are looking forward to another active and fun year.



Spring 2005 Course Schedule

Do you like to plan ahead? Here's a preview of the courses planned (some change is still possible) to be offered through the Accounting Department next Spring.

Junior-level courses:

ACCT 3533 – *Accounting Technology*
 ACCT 3613 – *Managerial Uses of Accounting Information*
 ACCT 3721L – *Financial Accounting Computer Lab* NOTE: This class is a prerequisite for ACCT 3723.
 ACCT 3723 – *Financial Reporting & Analysis*
 ACCT 3843 – *Fundamentals of Taxation*
 BLAW 3033 – *Commercial Law*

Senior-level courses:

ACCT 4673 – *Product, Project & Service Costing*
 ACCT 4753 – *Generally Accepted Accounting Principles (GAAP)*
 ACCT 4963 – *Operational Auditing*
 Please note that all junior level (3xxx) business core courses and all junior level (3xxx) accounting courses are prerequisites for *Operational Auditing*. Be sure to complete these prerequisites.

Master-level courses:

ACCT 5443 – *Asset Management*
 ACCT 5463 – *Contemporary Accounting Issues*
 ACCT 5883 – *Individual Tax Planning*

HOMEWORK. . . already?

For all 4000 and 5000 level courses, be sure to check Blackboard for first day of class materials and assignments.



Get Your Foot In The Door – Get Ready for Your Future

Advice from Emeritus Professor
G. William Glezen

Students at all levels in undergraduate and master's programs should be working on getting ready for job interviews. Although this aspect of your academic experience may seem far, far away, it is something that should be developed throughout your academic career. You cannot significantly improve your resume the year you enter the job market. The timing of recruiter visits (early Fall) results in recruiters not considering your accomplishments in your last academic year. Therefore, it is important that you not procrastinate in preparing for interviews.

Juniors and Sophomores

For returning juniors and sophomores, you only have a few precious years to build your resume. Here are some things you should be working on in the coming year to make yourself more marketable.

* *Grades* – Grades are the first thing employers examine and something you can influence by the amount of time and effort you devote to your classes. Many employers set minimum GPAs of 3.00 or better to interview.

* *Evidence of leadership* – You can demonstrate leadership with active involvement in an organization of your choosing. You will also have

opportunities to lead team projects in many of your classes. Take advantage of these opportunities.

* *Ability to communicate* – Take every available opportunity to participate in class and other settings.

* *Internships* – Aggressively seek opportunities to participate in an internship next summer.

* *Faculty reference* – Get to know at least two faculty who may serve as references.

Junior and sophomore students can use the graduating students' resume form (see page 11) to find out where there are holes in their resumes while there is still time (although not much) to fill them. Make a commitment to work on building your resume this coming year!

MAcc and Seniors

Most accounting employers come to the campus in the early Fall to interview students who will be graduating in December and the next Spring and Summer (see preliminary interview schedule on page 10). This raises important issues for master's students and returning seniors who are planning to enter the job markets with a bachelor's degree. While interviews occur all year, **don't miss the Fall interviews because most accounting employers fill their quotas then and do not return in the Spring.** It is important that you come to campus in the Fall ready to interview. Here are some things you need to do **now**:

* *Prepare your resume* – The first few weeks of school are very hectic and resume preparation may be given a low priority (even though it is one of the most important things you do in your career). Prepare your resume this summer when you can give it all the consideration it deserves.

* *Learn something about the companies you may want to interview with* – If you access the accounting department's home page,

<http://waltoncollege.uark.edu/ACCT>

you will find links to many of the employers who interview on campus.

* *Think about how you will sell yourself during the interview* – Although there will be interviewing workshops that you can attend in the Fall, you will also have to consider your particular situation. Think about how you would respond to questions like the following:

- ✓ Tell me about a time when you helped to resolve a group problem. What caused the problem? What did you do? How was it resolved?
- ✓ Tell me about a time when you were in charge of some project and had to let others help you. What were the circumstances? How did you assign the work? What was the outcome? What would you do differently?
- ✓ Tell me about a time when you had to deal with the public? Who was involved? What did you do? How did they respond?
- ✓ Tell me about the most difficult work or school problem you have ever faced. What steps did you take to solve it?

The key to successful interviewing is *preparation!* The faculty and personnel in the Career Development Center will assist you in many ways, but you will increase your chances of getting the job you want if you come back in the Fall ready to interview.



You've Got Mail... And More

How do you get your news about classes and other department events? Three times a year, the *Razorback Accounting News* will update you on major department events. But, on a day-to-day basis, most of your information about classes, job opportunities will come from three sources: The department website, Blackboard and your e-mail.

The department website includes general information (the department's mission, its history, and back issues of the newsletter), information about the bachelor's, master's and doctoral programs, faculty profiles, career and employer information, information about student organizations, and information about alumni.

Individual course information is found on Blackboard. This is where you go to find the syllabus for your course, handouts (such as lecture notes), exam information, and other crucial information. Before the first day of classes, you should check Blackboard for each of your courses.

You may access Blackboard from the link on the Walton College of Business home page or by going to

<http://courses.waltoncollege.uark.edu/>

At this site you will find a helpful Blackboard Orientation Guide. If you are new to the system contact your instructor or Carolyn Smith at (479) 575-4794 for your temporary password. Your username is the prefix to your "UARK" email account. For example, if your email address is **abc123@uark.edu**, then your username is **abc123**. After you have logged in the first time you should immediately change your temporary password to one that is secure and known only to you. Instructions are available on the site.

Senior and graduate level courses usually have an assignment to prepare for the first day of class—so it is particularly important to check the syllabus early for 4000-level and 5000-level courses.

E-mail is another essential. Here's a thought to ponder: in a typical month, our e-mail system generates messages equivalent to 48

square miles of paper! The Department of Accounting uses e-mail to communicate with students to let them know when courses are canceled, let students who qualify know about overrides, and other matters. Many accounting and business law teachers also use e-mail to communicate with students on a regular basis. If you aren't checking your e-mail regularly (once a day wouldn't hurt) you are missing a lot!



Need Answers? One Stop Will Do It!!

Do you have questions about the undergraduate or graduate accounting programs? Or a question about accounting professional exams? Or a question about course offerings in accounting and business law? Whatever your questions are, we can help you find an answer!

A good place to start is at the Department's information table at the *Meet the Employers* night on **Thursday, September 23 at 5:00 p.m.** in Seminar Room A at the Reynolds Center. We will have handouts on undergraduate curriculum, the MAcc Program and certification exams (CPA, CMA, CIA). We hope to see you there!

For information about graduate programs, see MAcc Program Director Marinus "Rien" Bouwman or Doctoral Program Director Don W. Finn. For any other question, stop at the reception desk in room 401 and just ask.



Ethics & Governance Seminar

This Fall, a course on ethics and corporate governance will again be offered as a senior honors seminar (ACCT 4003H) and as a MAcc elective (ACCT 549V). The course, taught by Professor Don W. Finn, Garrison/Wilson Chair in Accounting, will cover Securities and Exchange Commission business ethics violation issues, as well as

business ethics theory and application. The course will emphasize corporate governance issues and relationships to leadership, and the responsibilities of business and accounting executives. The course will also cover judicial issues of the Sarbanes-Oxley Act and Securities and Exchange Commission directives.

Professor Finn notes that the behavior of business leaders has been the cause of much concern due to a wave of corporate scandals in recent past years. He hopes the class will help students think deeply about the business ethics issues at all decision levels. The class will use readings, discussions, and cases to bring these issues into focus.



Look Ahead: CPA Exam

It's never too early to start thinking about the CPA exam. You may access the link to CPA exam information from the Department of Accounting home-page or go to

waltoncollege.uark.edu/ACCT/exams2.asp

to learn about recommended coursework that will maximize your success as well as other useful information.

There is also a wealth of information about the exam's content and format at the website: www.cpa-exam.org. Two items in particular can help you as you look forward to the day you sit for the exam. First, on the Reports and Research section of the website's Learning Resource Center, you can view or download the *Uniform CPA Examination Content Specifications Update Study: General Business Knowledge Required by CPAs in Public Accounting*. This document provides a content out-line for all the topics covered on the exam. Second, check out the tutorial that covers the examination's format and navigation functions. Look ahead!

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Dr. Don W. Finn



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Principles; Contemporary Accounting
Issues

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Professor John Norwood



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Dr. Rodney Smith



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Dr. Gary Peters



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Professor Deborah Thomas



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Dr. Karen Pincus



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Dr. Tim West



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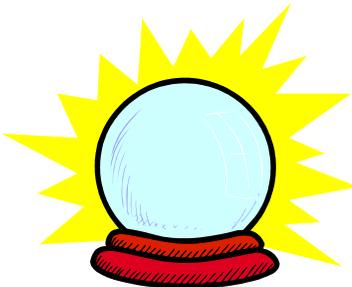
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Is Graduate School in Your Future?

M.Acc program: See Professor Bouwman, Room 450. Phone: 575-6117

Ph.D. program: See Professor Finn, Room 461. Phone 575-6157



What do Employers Want?

The National Association of Colleges and Employers (NACE) conducts an annual survey of companies that hire U.S. college graduates. In the 2004 survey, employers were asked to rate the importance of candidate qualities and skills in the hiring process. Using a 5-point scale with 5 being “extremely important” and 1 being “not important,” the top-rated skills employers are looking for were:

- Communication skills (4.8 avg)
- Honesty/integrity (4.7)
- Interpersonal skills (4.5)
- Motivation/initiative (4.5)
- Strong work ethic (4.5), and
- Teamwork skills (4.5)

What role do course grades play in hiring decisions? Employers indicate they assume a candidate has the knowledge needed on the job if they have performed well in their college coursework – two-thirds do an initial screening of candidates based on GPA, with the most popular screening cutoff being a GPA of 3.0 or better.



What do Graduates Want?

Did you ever wonder how college graduates make job decisions? Each year the National Association of Colleges and Employers (NACE) conducts a survey of graduating students and recent alumni, including asking respondents to rate the importance of a variety of criteria for choosing an employer. In 2004, graduates ranked “integrity of the organization in its dealings with employees” as the most important quality they looked for when

seeking a job. Other criteria ranked in the top ten in order were:

- Stability
- Ethical business practices (tied for second)
- Opportunity for advancement (tied for second)
- A good benefits package
- Continuing education and training opportunities
- Co-workers
- Starting salary offer, and
- Geographic location



Choosing a Major and Minor

Did you know that 55 to 60 percent of college students change their major at least once between the time they enter college and the time they graduate? This makes sense because your college years are a time for deciding what you want to do for a life-long career. As students take their initial college courses and gain work experience through internships, they learn more about the different career paths and become better able to picture their own post-college careers.

One important clue about the major that is right for you is your reaction to your classes. Your career path will last for decades and you want to choose a field you will enjoy for many years. When you examine your reaction to your classes, be careful to separate out your reaction to the field from your reaction to other aspects of the class. What does that mean? Consider an analogy: you are a student athlete of great promise but you need to pick a sport to emphasize. Would you choose the sport based only on the practice drills? Or would you look ahead to the playing field?

So, remember to look beyond your early classwork to what life in that field will be like after college.

Go to career fairs and soak up all the information you can find that helps you see the opportunities. For example, if a career as an FBI special agent for white collar crime seems enticing, then you need to meet the criteria for that job, which include a degree in accounting. Consider your personal needs – how do you value different aspects of a career such as job availability, salaries, or geographic location? Track national and regional job data to determine the outlook for jobs in the field and what entry-level and later salaries are likely to be. Explore websites related to the field, such as the American Institute of Certified Public Accountants (AICPA) - www.aicpa.org, Institute of Internal Auditors (IIA) - www.theiia.org, or the Institute of Management Accountants (IMA) - www.imanet.org for accounting careers. The more you know about your future plans, the easier it will be to choose the right major.

Often, students are interested in more than one area of business. Combining a major with a minor in a different area of business allows you to merge your interests and broaden your career options.

Each department in the Walton College offers a minor in their field. For example, you can be an accounting major with an information systems minor... or a finance major with an accounting minor... or whatever combination works best for your plans. In addition, there are some interdisciplinary minors including courses from more than one area – such as the minor in Enterprise Resource Planning offered by the Walton College faculty in three areas – Accounting, Information Systems, and Transportation/Logistics.

Still confused? There are many people you can talk to in the college who will help you find the information you need. Talk to the faculty, talk to the Career Development Center counselors, talk to students who are almost ready to graduate... the more you know, the more comfortable you'll be when you make your choice.



Fall 2004 Recruiting Schedule

If you are in the MAcc class of 2005 or a BSBA graduating senior (in December, May or August) who is not planning to enter the MAcc program, your search for employment will begin shortly after classes start. Here's the schedule to date of on-campus interviews for accounting majors:

September 30

Wal-Mart Internal Audit
www.walmartstores.com

October 5

Ernst & Young, LLP
all offices
www.ey.com

October 7

S.F. Fiser & Company
Northwest Arkansas

October 11

PriceWaterhouseCoopers, LLP
all offices
www.pwcglobal.com/ocp

October 12

Tulius, Taylor CPA

October 13

Wal-Mart Replenishment

October 14

ConocoPhillips
www.conocophillips.com

Dates will be announced for:

Accenture
Dallas and other offices
www.accenture.com

Alltel Corporation
Little Rock, AR
www.altel.com

Beall, Barclay & Company, PLC
www.beall-cpa.com

BKD, LLP
all offices
www.bkd.com

Cargill
AR, TX & MO
www.cargill.com

Deloitte
all offices
www.deloitte.com

Jeffrey, Phillips, Mosley & Scott, P.A.
Little Rock, AR
www.jpmscpa.com

KPMG, LLP
www.kpmgcampus.com

Moore Stephens Frost CPAs
Little Rock, AR
www.msfrst.com

Tyson Foods
www.tyson.com

For information about recruiting, see waltoncollege.uark.edu/careerdevelopment and mark your calendar for the Fall 2004 Retail Rush Career Fair on **Tuesday, September 28** and the all campus Career Fair on **Wednesday, September 29**.



***NOW* is the
Time to Write
Your Resume!**

How do you find out about job opportunities for internships or after graduation jobs? How do employers find out about you? The Walton College Career Development Center is your connection point – and it's important to get connected early.

If you are graduating in December 2004, May 2005 or August 2005, job interviews will begin in late September and most accounting graduates have their job decision made before the end of Fall semester! So, if you are in this group, you need to be thinking about writing your resume now since you will need to have one shortly after classes

start in August. If you aren't graduating, but are interested in Cooperative Education or internship jobs, then you, too, will need a resume.

The Career Development Center provides an on-line system called eRecruiting that is accessible to both UA students and employers. Students use eRecruiting to find out which companies are interviewing on-campus during the fall and spring semesters; submit resumes to be considered for interviews; choose interview times; view workshop and events calendars; view company information and much more. Employers use eRecruiting to pre-select students for interviews and to get to know you a little before the interview day.

Students **must** utilize eRecruiting to interview for full-time, Cooperative Education or internship opportunities on-campus. As soon as the semester starts, training sessions for graduate students will be held in conjunction with the *Fraud Prevention and Detection* class. Training sessions for seniors will be held in conjunction with the *Operational Auditing* and *Product, Project, and Service Costing* classes. For other students, The Career Development Center (479-575-6100) will be hosting eRecruiting training sessions throughout the fall semester.

Meanwhile, it will help a lot if you start drafting your resume now. To help you get started, there's a sample resume on page 11. For our employers' convenience, we ask that you prepare one resume following this exact format for eRecruiting. The system allows you to have alternative versions of your resume, so if you also wish to have another version in a different format that gives you more freedom to market your individual accomplishments in your own way, that is easy to do.

The Career Development Center and eRecruiting work with the faculty to help you find a great job that takes advantage of your accounting education. But you need to get organized early and participate in the Fall on-campus interviews to increase your chances of finding a job before you graduate. So put writing a resume high on your To Do list – don't delay!

Sample Resume

Karry Cash
1000 Main Street
Fayetteville, AR 72701
(479) 555-5555
kcash@uark.edu
<http://comp.uark.edu>

Education **University of Arkansas, Sam M. Walton College of Business, Fayetteville, AR**

Candidate for MAcc degree, expected May 2005
Bachelor of Science in Business Administration, May 2004
Major: **Accounting**

- Walton College Honors Program, **GPA 3.80**

Honors Department of Accounting Scholarship, 2001, 2002, 2003, 2004
Walton College Graduate Assistantship, 2004-2005
Dean's List Fall 2001, Spring 2001
Chancellor's List Spring 2002, Fall 2003, Spring 2004

Leadership Experience Volunteer for Habitat for Humanity, 2000 – present
Member: Hog Wild Band, 2000-present
President: Commuter Students Association, 2002 – 2003
Member: Beta Gamma Sigma, 2003 – present
Member: Beta Alpha Psi, 2002 – present

Work Experience **Company XYZ, Springdale, AR April 2003 – May 2004**

Intern

- Assisted with accounts payable and receivable.
- Managed weekly payroll for five departments.
- Developed new, efficient process to administer database system.
- Trained new employees.

Firm ABC, Fayetteville, AR June 2001 – April 2003

Receptionist

- Directed incoming calls throughout seven departments.
- Administered data input, processing, and output procedures for customer database system.
- Recorded contracts for commercial and passenger units for inventory allocations with Wal*Mart Stores, Inc.

Summary of Qualifications

- ✓ Proficient with Microsoft Office, SAP, HTML, JavaScript & website design.
- ✓ Competent Spanish both written and verbal.
- ✓ Confident public speaker
- ✓ Willingness to relocate and travel.

Interests Hiking, international travel and cooking.



Things To Do Before Classes Start.....

All students:

1. Check out the Blackboard course page and read the syllabus for each Fall class. Students taking 4000- and 5000-level courses should also complete assignments DUE on first day. See box on page 2 and Mail and More story on page 4.
2. Mark your calendar to attend the *Meet the Employers* social on **Thursday, September 23**. See BAP story on page 2 and Answers story on page 4.
3. Check your e-mail before returning for class and once you begin classes... Keep checking your e-mail. See Mail and More story on page 4.

Students graduating in December 2004, May 2005 or August 2005:

4. Prepare resume. See Resume story on page 10.
5. Register for eRecruiting by the end of the second week of classes. See Recruiting schedule and Resume story on page 10.



Check out the Department Website
<http://www.waltoncollege.uark.edu/ACCT>

Razorback Accounting News

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Department of Accounting
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