# TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>WELCOME LETTER</td>
<td>3</td>
</tr>
<tr>
<td>SEQUENCING OF COURSES - What Do I Take and When?</td>
<td>4</td>
</tr>
<tr>
<td>ACCOUNTING COURSES FOR UNDERGRADUATE ACCOUNTING MAJORS</td>
<td>5</td>
</tr>
<tr>
<td>ACADEMIC INTEGRITY</td>
<td>7</td>
</tr>
<tr>
<td>FACULTY - Who’s Who in the Department of Accounting and Law</td>
<td>8</td>
</tr>
<tr>
<td>OTHER IMPORTANT RESOURCES</td>
<td>14</td>
</tr>
<tr>
<td>INTERNSHIP PROGRAMS</td>
<td>15</td>
</tr>
<tr>
<td>GRADUATE PROGRAMS</td>
<td>16</td>
</tr>
<tr>
<td>CAREER CHOICES AND RESOURCES</td>
<td>18</td>
</tr>
<tr>
<td>PROFESSIONAL EXAMS</td>
<td>19</td>
</tr>
<tr>
<td>STUDENT CLUBS</td>
<td>20</td>
</tr>
<tr>
<td>SCHOLARSHIPS</td>
<td>22</td>
</tr>
<tr>
<td>AWARDS</td>
<td>23</td>
</tr>
<tr>
<td>DEPARTMENTAL RESOURCES</td>
<td>24</td>
</tr>
</tbody>
</table>
Dear Accounting Student, Class of 2017:

On behalf of the faculty, I am pleased to welcome you to the University at Buffalo accounting program. We are proud of the accomplishments of our students, alumni, and faculty, and expect that you will help maintain our reputation for excellence in the profession. The program that you are beginning is challenging, but the rewards, in terms of personal satisfaction and career success, are great.

We offer CPA qualifying programs, and are one of only six accounting programs in New York accredited by the AACSB. We are also one of only 15 U.S. accounting programs offering a comprehensive internal audit program endorsed by the Institute of Internal Auditors, at the MS level. Our students are well prepared for the CPA exam and for careers in accounting and finance. As a successful student in the University at Buffalo accounting program, you can expect to be in great demand in the marketplace. We are a priority recruiting school for many of the accounting firms, including the Big Four. And we are one of less than 100 schools nationally to be invited each year to participate in PwC’s annual Challenge competition.

We have two very active student accounting clubs. Our UBAA chapter is a student affiliate of the Institute of Management Accountants, and is regularly awarded Gold status at the national level. Our Zeta Theta Chapter of Beta Alpha Psi, the national accounting honor society, annually achieves national recognition as a Superior Chapter. In addition, the Chapter is one of only two chapters in the country to achieve KPMG Gold status for the last five years. We have hosted the National Beta Alpha Psi meetings, the Atlantic Coast Regionals, the National Student Seminar and the Graduate Case Seminar. Student members participate in national and regional conferences every year, regularly winning awards in conference competitions. Both clubs are actively involved with the business community and in community service, including our widely acclaimed and award-winning VITA tax program. The exceptional efforts of our students have led these organizations to high levels of success. We look to you to keep up these traditions.

Department faculty are strongly committed to preparing you for your professional career, whether it is in public practice as a CPA or in business or government. Faculty members meet regularly with working professionals to obtain the latest information on what employers look for in new hires, and also to promote our students to recruiters. You will find the faculty to be an excellent source of information regarding career choices.

Our faculty are well known for their scholarly work as well as for their teaching. Many are active in professional organizations such as the New York State Society of CPAs and the Institute of Internal Auditors. They regularly publish journal articles and textbooks, give presentations at universities, professional conferences, and community groups, direct and teach in continuing education programs, and serve in leadership capacities in academic and professional organizations.

There is more to your education than going to class and passing exams. Employers seek students who are not only technically proficient, but who also have strong personal and business skills. Outside-of-class activities are essential to your full development. Please take advantage of the many opportunities offered by the Department and the School of Management for your professional growth, such as the internship program, UBAA, Beta Alpha Psi, the Career Resource Center, and others.

This manual was produced through a collaboration of faculty and UBAA and Beta Alpha Psi members to ease your transition to the demanding life of an accounting major. It is designed to make you aware of the requirements of the program, as well as the resources available, to help you achieve a rewarding educational experience and enhance your professional development. My colleagues and I look forward to working with you as students, and subsequently as alumni.

Sincerely,

Susan S. Hamlen
Chair, Department of Accounting & Law
## SEQUENCING OF COURSES

### JUNIOR YEAR - BS in Accounting

<table>
<thead>
<tr>
<th>1st semester</th>
<th>2nd semester</th>
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<tr>
<td>(minimum of &quot;C&quot; required to continue in accounting major and to enroll in MGA 302) [Fall Only]</td>
<td>(min. of &quot;C&quot; required to continue in accounting major and to enroll in MGA 402, 403, 404) [Spring Only]</td>
</tr>
<tr>
<td>MGA 314 Cost Accounting [Fall Only]</td>
<td>MGA 311 Accounting Systems</td>
</tr>
<tr>
<td></td>
<td>(min. of &quot;C&quot; required to continue in accounting major) [Spring Only]</td>
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<tr>
<td>MGG 303 Communication for Accountants</td>
<td>MGG 300 Career Strategies, Planning and Management</td>
</tr>
<tr>
<td>(fall or spring – junior year, 2 hrs)</td>
<td>(fall or spring – junior year, 2 hrs)</td>
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<tr>
<td>MGS 351 Introduction to Management Information</td>
<td>MGE 302 Applied Economics</td>
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<tr>
<td>Systems (4 hrs.)</td>
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<tr>
<td>MGQ 301 Statistical Decisions in Management</td>
<td>MGO 302 Production and Operations</td>
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<tr>
<td>MGF 301 Corporation Finance</td>
<td>AACSB elective (3 hrs)</td>
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### SENIOR YEAR – BS in Accounting

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>MGA 402 Auditing*</td>
<td>MGA 404 Advanced Financial Accounting*</td>
</tr>
<tr>
<td>MGA 403 Federal and State Taxes *</td>
<td>MGF 401, 402, 403, 405, or 407</td>
</tr>
<tr>
<td>MGT 403 Business Law I</td>
<td>MGO 403 Fundamentals of Strategic Management</td>
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<tr>
<td>(fall or spring – senior year)</td>
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<tr>
<td>MGM 301 Principles of Marketing</td>
<td>MGB 301 Organizational Behavior and Administration</td>
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<tr>
<td>(fall or spring – senior year)</td>
<td>(fall or spring – senior year)</td>
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<tr>
<td>MGI 301 Human Resources Management</td>
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<td>(fall or spring – senior year)</td>
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### NOTES:
- There is no required order for taking MGA 402, 403, and 404 in the senior year, but students may not take all three in one semester.
- Due to the heavy workload of the junior-level courses students are encouraged to take one or more management core courses or AACSB electives in the summer. Courses taken at other AACSB institutions may be credited if advance permission is obtained; please be advised that this rarely occurs.
- New York State has a 150-hour requirement for licensing as a CPA. Additional coursework beyond the BS in Accounting will be required. Please go to www.nasba.org for more information.
UNDERGRADUATE
ACCOUNTING MAJORS

The BS in Accounting is designed to prepare students for entry-level professional positions in public accounting, industry, or government, and to provide the basis for continuing professional development. Both conceptual foundations and current professional practice are emphasized.

Note: Only one 300/400 MGA course may be taken at another accredited institution - if approved, no additional accounting can be taken outside of UB.

An examination of the theory of business income recognition and asset valuation with emphasis upon the application of accounting theory. The course covers both GAAP and IFRS standards along with reporting practices of income and assets in financial statements.
Prerequisites: MGA 201 and 202 with minimum grades of B in each; concurrent registration in MGA 314; junior standing in Accounting Program. Offered fall only.

MGA 302 - Intermediate Financial Accounting II: Equities and liabilities
A continued examination of the theory of financial accounting with emphasis upon the valuation of equity and long term liabilities; preparation, analysis, and interpretation of financial statements. The course also includes computation, presentation and analysis of earnings per share. The course covers both GAAP and IFRS standards.
Prerequisites: MGA 301 and MGA 314 with minimum grade of C in each; concurrent registration in MGA 311; junior standing in Accounting Program. Offered spring only.

MGA 311 – Accounting Information Systems
An examination of the accounting information systems, both manual and computer based, for service, merchandising, and manufacturing firms. Emphasis is placed on key business processes, internal controls and risks, flowcharting, and information provided to management. Experience using Microsoft Excel and Enterprise Resource Planning (ERP) software is also provided.
Prerequisites: MGA 301 and MGA 314 with minimum grade of C in each; concurrent registration in MGA 302; junior standing in Accounting Program. Offered spring only.

MGA 314 – Cost Accounting
An examination of the principles and methods of accounting used in reporting to management concerning cost classification, behavior, and measurement in various types of enterprises, and budgeting and performance evaluation with an emphasis on cost and data analysis in support of management decision making.
MGA 201 and 202 with minimum grades of B in each; concurrent registration in MGA 301; junior standing in Accounting Program. Offered fall only.
MGA 402 - Auditing
An examination of scope and limitation of audits; qualifications and responsibilities of auditors; auditing standards and ethical rules for both US and international auditors; roles of internal control, accounting information systems, technology, evidence, objectives, materiality, and risk assessment as applied to financial statement accounts; expressions of opinion related to financial statements; and, auditor's legal liability.
Prerequisites: MGA 301, 302, 311(with minimum grades of C in each), MGF 301; senior standing in Accounting Program. Offered fall and spring.

MGA 403 – Introduction to Federal Income Taxes
An examination of the concepts of the federal and income tax law as it applies to individuals, business entities and property transactions. Emphasis is on gaining an understanding of the principles of tax law and using that knowledge for better decision making. The course also includes an overview of corporate tax provisions and income tax treatment of partners and partnerships is provided.
Prerequisites: MGA 301, 302, 311(with minimum grades of C in each), MGF 301; senior standing in Accounting Program. Offered fall and spring.

MGA 404 – Advanced Financial Accounting
An examination of reporting for mergers and acquisitions, consolidation of financial statements, international transactions, hedge investments, state and local governments, and not-for-profit organizations. Coverage of IFRS requirements as appropriate. Emphasis is on conceptual understanding, with applications to current reporting issues. Extensive coverage of practice, using actual financial statements.
Prerequisites: MGA 301, 302, 311(with minimum grades of C in each), MGF 301; senior standing in Accounting Program. Offered fall and spring.

MGA 449 Internal Auditing Internship
Offered: fall and spring;

MGA 496 Internship
Offered: fall and spring

MGA 499 Independent Study
Instructional and practical experience in the skills and techniques of research through association with a faculty member actively engaged in research. Credit up to 6 hours, depending on the type and amount of research activity. May be taken for credit more than once.
Prerequisite: Permission of instructor and department chairman.

MGG 303 – Communication for Accountants
This course will focus on composition in professional and workplace genres related to the fields of accounting and business. The goal of MGA 303 is to help students build a strong foundation in a range of communication skills. Students will be required to apply writing processes common to these fields, apply visual and digital composition methods appropriate to these fields, and compose and deliver an individual persuasive, verbal presentation. Students will also learn techniques for communicating and working with others in the workplace.
Prerequisites or co-requisites: MGA 301 and MGA 314 (with minimum grades of C in each); junior standing in Accounting Program. Offered fall and spring.
ACADEMIC INTEGRITY

The Department of Accounting and Law strictly adheres to the standards of academic integrity established by the School of Management and the University. For a discussion of these standards, as well as disciplinary and grievance procedures, please go to the following Web site: http://mgt.buffalo.edu/programs/undergrad/handbooks/handbook. If you have any question regarding the acceptability of collaboration on homework, projects or other assignments, please consult with the course instructor. Although many people think of accounting coursework as essentially analytical and quantitative, in fact a substantial part of the accounting professional’s work involves communication. Most of your accounting courses, as well as your other management courses, will involve written assignments. While it is expected that the majority of your writing will be original, research papers will usually involve some degree of review of the professional and academic literature relating to your topic, and many papers will encompass a discussion of others’ interpretations and opinions as a basis for your conclusion. These individuals or organizations must be credited with their work. When you use another’s paragraphs, sentences or phrases, that individual must be cited. When you paraphrase another’s words, you must cite the source. While you will often be discussing your own opinions and ideas in your papers, it is expected that you will also be discussing the ideas and opinions of others based upon your reading of the relevant literature. Unless the idea/opinion being discussed is your own original thinking, you must disclose, through footnote or other citation form, the source of the idea/opinion. All of the foregoing applies regardless of the medium of the material, i.e. book, journal article or readings on the Internet. Papers for accounting courses will typically have substantial footnoting or other form of citation to give credit to quotations, paraphrasings and use/discussion of others’ ideas and opinions. Papers will normally have a bibliography attached, disclosing all works utilized in preparation of your paper. If you are not clear on the degree of footnoting and bibliography appropriate for an assignment, please consult your instructor. For additional information on how to avoid the plagiarism trap and how to properly cite material, consult the following sites:

- http://owl.english.purdue.edu/owl/resource/589/01/
- http://www.indiana.edu/~wts/pamphlets/plagiarism.shtml

For help with writing, consult The Center for Excellence in Writing, 209 Baldy Hall, 645-5139.
FACULTY

Who's Who in the Department of Accounting and Law?

The Department of Accounting and Law is fortunate to have a faculty with diverse backgrounds and interests. Following is a brief description of the backgrounds and the teaching, service and research interests of our current faculty:

**Alex Ampadu**, Clinical Associate Professor of Accounting; MBA; CPA(NY); CMA; CIA; CFF, FCPA,CFE,CGMA

Professor Ampadu is a recipient of the statewide Dr. Emanuel Saxe Outstanding CPA in education award. He teaches a wide array of accounting courses, including Intermediate Financial Accounting, Managerial Accounting, Assurance and Internal Auditing. He directs the UB Internal Audit (IA) program, one of 25 IAEP programs in the world and the only one in New York State. He is also the lead instructor of the Buffalo site of the Becker CPA Review Program and has been honored as a Senior Faculty by Becker Professional Education. Professor Ampadu is currently the accounting department liaison to the Career Resource Center, advising students on issues involving recruiting, resume writing and interviewing techniques. He served for several years as the Faculty Advisor for the Zeta Theta Chapter of Beta Alpha Psi. He has been honored twice as an Outstanding Faculty Advisor of Beta Alpha Psi nationally and has also received a Beta Alpha Psi excellence in service award. He is currently serving on the Board of Advisors for the University’s Honor’s Program and on the Advisory Board of Niagara University’s Accounting Department. Prof. Ampadu is the first three-time recipient of the Milton Plesur Excellence in Teaching Award and School of Management teacher of the Year. Active in professional and community organizations and affairs, he is a member of the AICPA, the Institute of Internal Auditors, the Institute of Management Accountants and the Forensic CPA Society. He served a 3 year term on the National Board of Beta Alpha Psi. He has chaired the Minority Recruitment committee and Promoting CPA Careers committee of the NYSSCPA. He has also been a member of the AICPA Minority Initiative Committee and served as the Chair of its Scholars Leadership Task Force. He is currently on the Buffalo Board of the COAP committee of the NYSSCPAs and has served a 3-year term on the AICPA Pre-certification Education Executive Committee. Professor Ampadu is the founder and the current Faculty Advisor of the Minority Management Society (now SOMMA).

**Muriel T. Anderson**, Clinical Associate Professor of Accounting and Organization & Human Resources; MBA and BS, University at Buffalo; CPA, New York.

Professor Anderson divides her time between the Departments of Accounting & Law and Organization & Human Resources. Her teaching responsibilities include both undergraduate and graduate courses in the areas of principles of accounting, principles of business, human resources management, career management and leadership. She is the inaugural recipient of the Arjang A. Assad Excellence in Teaching Award and has received the SOM Outstanding Contributions to Teaching Award, Undergraduate Management Association Teacher of the Year award and several student service awards. She has also served as Co-Faculty Director to the MBA LeaderCORE™ program and faculty advisor to the SOM Graduate Management Association and Delta Sigma Pi international business fraternity. Prior to joining the UB faculty, Professor Anderson was a Vice President and Financial Audit Manager at M&T Bank Corporation and staff accountant with a local CPA firm.
**Jing Chen**, Assistant Professor of Accounting; Ph.D. (Accounting), New York University; M.Phil. (Accounting), New York University; B.A.A. (Accounting), Renmin University of China (Beijing, China). Professor Chen conducts empirical financial accounting research. Her research focuses on determinants and consequences of firms' disclosure choices and interactions between firm managers, financial analysts and institutional investors.

**Ann Burstein Cohen**, Clinical Associate Professor of Accounting; MBA, University at Buffalo; BA, Binghamton University; CPA, New York. Professor Cohen's teaching responsibilities focus upon graduate and undergraduate income tax courses. She has published in professional journals and authors a supplement to a tax textbook. Professor Cohen is director of the MS in Accounting Program and serves on the School of Management’s MBA/MS committee. She received the Gold Haskins Medal (NYSSCPA) and Sells Certificate (AICPA) for her performance on the CPA exam. Professor Cohen was the 2009 recipient of the Department of Accounting and Law’s Accounting Alumnus Award and has received teaching awards from the School of Management and Undergraduate Management Association. Active in professional and community organizations, she currently serves on several state-wide and local chapter committees of the NYSSCPA. She is a Past President of the Foundation for Accounting Education, a past Director of the NYS Society of CPAs and Past President of its Buffalo Chapter. Professor Cohen received the NYSSCPA’s 2011 Outstanding CPA in Education Award and the Buffalo Chapter’s Distinguished Service Award. Prior to joining the School of Management, Professor Cohen was a tax manager at PricewaterhouseCoopers.

**Michael Dambra**, Assistant Professor of Accounting; Ph.D. (Accounting), University of Rochester; MSBA, University of Rochester; MBA (Accounting/Finance), St. Bonaventure University; CPA (New York). Professor Dambra conducts empirical financial accounting research. His research interests include initial public offerings, equity analysts, and the economic consequences of regulation. He is responsible for teaching financial statement analysis and managerial accounting. Prior to his doctoral studies, he worked as an auditor with KPMG and valued private equity at Empire Valuation Consultants.

**Feng Gu**, Associate Professor of Accounting, Ph.D. and MSBA, Washington University. Professor Gu's current research interests include measurement and valuation of intellectual property (intangible assets), corporate management and reporting of investments in intangibles, and firms’ voluntary disclosure of financial and non-financial information. He has published research articles on these topics in leading academic journals. Professor Gu's research results were quoted in Wall Street Journal, Business Week, Fortune, New York Times, Harvard Business Review, and other business media outlets. He has given presentations to financial executives and other practitioners on the topics of intangible asset valuation and has consulted with various companies. Professor Gu has taught in a variety of graduate management programs and corporate executive education programs in the U.S. and overseas.

**Susan S. Hamlen**, Associate Professor of Accounting; Ph.D., Purdue University; MS, Purdue University; BS, University of California at Berkeley; CMA, CFM Professor Hamlen currently teaches advanced financial accounting. She is Chair of the Department of Accounting & Law, and co-authors the advanced financial accounting text that is used in our program. Her research interests are in the areas of derivatives, mergers & acquisitions, and international reporting.
Arlene M. Hibschweiler, Adjunct Associate Professor of Business Law; JD, MBA and BA, University at Buffalo. State Bar of New York.
Professor Hibschweiler practiced law privately for five years before accepting a teaching position. She has co-authored a book on investment taxation, which appeared in print in 2004 and has authored or co-authored several articles for publication in professional journals, primarily on topics relating to taxation and business law. Professor Hibschweiler has served on the board of directors of various organizations, including the Women’s Bar Association of the State of New York. She also spent a sabbatical working as a federal prosecutor, handling tax fraud among other kinds of cases. Professor Hibschweiler received the SUNY Chancellor’s Award for Excellence in Teaching in 1998. She is a member of the School of Management’s Committee on Academic Appeals and currently serves as an editorial adviser to The Tax Adviser, a nationally circulated journal published by the AICPA and dedicated to tax issues.

Myungsun Kim, Associate Professor of Accounting; Ph.D., Purdue University; MAcc, University of Georgia; BA, Yonsei University (Seoul, Korea).
Professor Kim's teaching interest is in financial accounting. She has published in the areas of earnings management, international accounting, and capital market anomalies. Her current research focuses on the roles of accruals and cash flows as valuation inputs.

William J. Kross, Professor of Accounting. Ph.D., University of Iowa; CPA (Illinois)
Professor Kross comes to us from Purdue University and teaches in the area of financial accounting. His research interests are primarily in the areas of financial accounting and its impact on the prices of securities, and earnings forecasting. Professor Kross has authored numerous papers and scholarly journals, including the Journal of Accounting and Economics, the Journal of Accounting Research and The Accounting Review. He is in the top ten percent nationally of cited accounting scholars and serves as an ad hoc reviewer for The Accounting Review, Contemporary Accounting Research and other academic journals. While at Purdue, Professor Kross served as the PhD advisor in the Accounting PhD program, and had previously served three years as accounting area chair. He is a member of the American Institute of CPAs and the American Accounting Association. Professor Kross has been cited numerous times for distinguished teaching in MBA programs, executive and international programs, and undergraduate accounting programs.

Lorrie A. Metzger, Clinical Assistant Professor, Accounting & Law Department; MBA, University at Buffalo; BS, Rochester Institute of Technology; CPA, New York and currently awaiting CISA designation. Her teaching responsibilities include undergraduate and graduate courses in the area of accounting information systems, graduate courses in introductory accounting classes, and graduate courses in the area of information technology auditing. Professor Metzger is also the Faculty Director of the School of Management Undergraduate Honors Program. Prior to joining the UB faculty, Professor Metzger was a Senior Auditor in the Internal Audit Departments at both First Niagara Financial Group and at M&T Bank. She worked as a Senior Consultant for the Enterprise Risk Services group of Deloitte and started her career as an auditor for the Arthur Andersen firm. Additionally, Professor Metzger taught undergraduate accounting as a Teaching Assistant while pursuing her MBA.
Kathleen S. Nesper, Clinical Assistant Professor, Accounting & Law Department; MBA and BS from University at Buffalo; a CPA licensed in New York State, Certified in Financial Forensics (CFF) through the AICPA, a Certified Fraud Examiner (CFE) through the ACFE, and a Chartered Global Management Accountant (CGMA) through the AICPA. Her teaching responsibilities include both undergraduate and graduate courses in the areas of cost/managerial accounting and fraud examination and forensic and investigative accounting. Professor Nesper serves as the faculty advisor to Beta Alpha Psi and has taught in the undergraduate UB Singapore program. Prior to joining the UB faculty, Professor Nesper was on faculty in the accounting and MIS department at Daemen College, was a controller at General Motors Corporation and worked as an auditor with the firms of Deloitte, Haskins & Sells and Coopers & Lybrand. She does consulting work with many area nonprofit organizations.

Kathy R. O'Donnell, Clinical Assistant Professor of Accounting; MBA, University at Buffalo; BA, Saint Mary’s College (Notre Dame, IN); CPA, New York. Professor O'Donnell’s teaching responsibilities currently include auditing and attestation. She also has experience in teaching principles of accounting, intermediate accounting, accounting and auditing research, and advanced accounting at both undergraduate and graduate levels. She is responsible for the organization of the junior orientation and handbook, and she is currently serving as the Assistant Chair of the Department of Accounting and Law. She has taught in the undergraduate UB Singapore program. Professor O'Donnell is active in several professional and community organizations; her professional accounting interests are in the areas of auditing, business combinations, foreign currency, governments, and not-for-profit organizations. Prior to joining the School of Management, she was a senior auditor at Ernst and Young, Buffalo.

Claudia Qi, Assistant Professor of Accounting; Ph.D. (Accounting), University of Southern California; MSc (Accounting and Finance), the London School of Economics and Political Science; BS (Business), Peking University (Beijing, China). Professor Qi conducts empirical financial accounting research. Her research interests include the role of accounting information in debt contracting and bond markets, accounting conservatism, risk disclosure, and the economic consequences of financial reporting and disclosure. Her teaching interests are in financial and managerial accounting.

Mary Ann Rogers, Clinical Assistant Professor; MBA and BA, University at Buffalo. Professor Rogers is a member of the School of Management's Organization and Human Resources and Accounting departments and principally teaches communication courses on the undergraduate and graduate levels. Prior to her teaching appointment, Ms. Rogers held a variety of administrative positions in the University at Buffalo, which included development, personnel and resource management responsibilities. She is a PhD student in the university's Department of Communication, and certified in the Hay Group’s Climate and Leadership training and Myers-Briggs Type Indicator (MBTI) training.
Martha L. Salzman, Clinical Assistant Professor of Business Law; J.D., University of Pennsylvania; B.A., University of Rochester. State Bar of New York. Professor Salzman practiced law for several years at the Buffalo-based law firm of Phillips Lytle LLP before accepting a full time teaching position in 2006. Her law practice focused on corporate counseling and business taxation. While practicing law, she was named to the Business First and Buffalo Law Journal 2005 Who's Who in Law and formerly served as the Chair of the Taxation Section of the Bar Association of Erie County. Professor Salzman teaches Business Law and related courses at the undergraduate level and the Professional Tax Research course in the MS Accounting program. Professor Salzman serves as the faculty advisor to the UB Accounting Association and the School of Management’s Office of Internships and Experiential Learning. She has also served as a coach in the School of Management’s LeaderCORE™ program. She is a member of the Academy of Legal Studies in Business and Leadership Buffalo, and served on the Board of Trustees of the Town of Hamburg Public Library for several years. Professor Salzman was also a member of the College Board’s College-Level Examination Program (CLEP®) Business Law Development Committee.

Inho Suk, Associate Professor of Accounting; Ph.D. (Accounting), Purdue University; MS (Statistics), University of Chicago; MS (Economics), University of Illinois; BS (Business), Korea University (Seoul, Korea).
Professor Suk's teaching interest is in financial accounting. His primary research interests lie in the areas of “voluntary disclosure”, “analysts’ forecast revisions”, “strategic earnings reporting around earnings thresholds”, “accounting information and market microstructure”, and “corporate governance”.

Gabby Wang, Assistant Professor of Accounting; Ph.D. (Accounting), Indiana University, 2013; MS (Accounting), Brigham Young University 2004; BS (Accounting), Brigham Young University 2004.
Professor Wang conducts empirical research in the area of financial accounting. Her research interests include the effect of financial disclosure quality on capital markets, insider trading and financial reporting, and reporting practices of financially distressed firms. Her teaching interests are in audit and financial accounting. Before her academic career, she worked as a financial statement auditor and then as an internal audit consultant at Deloitte and KPMG, respectively.

Weihong Xu, Associate Professor of Accounting; Ph.D. and M.S., Washington University in St Louis; M.A. and B.A., Zhongshan University. Professor Xu teaches in the areas of financial accounting and managerial accounting. Her research interests are primarily in the areas of financial accounting, disclosure, and corporate governance. She has published papers in various academic journals on management earnings forecasts, capital market anomaly, and corporate board financial literacy. Before joining UB, she taught financial and managerial accounting at Vanderbilt University and Washington University.
# FACULTY

## How Can I Reach Them?

<table>
<thead>
<tr>
<th>Name</th>
<th><a href="mailto:E-mail@buffalo.edu">E-mail@buffalo.edu</a></th>
<th>Office</th>
<th>Telephone</th>
</tr>
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<tbody>
<tr>
<td>Susan S. Hamlen, Chair</td>
<td>hamlen</td>
<td>Jacobs 358</td>
<td>645-3288</td>
</tr>
<tr>
<td>Department Office:</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Janet Kiefer, Dept. Secretary</td>
<td>kiefer</td>
<td>Jacobs 375</td>
<td>645-3290</td>
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<td>Alex B. Ampadu</td>
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<td>645-3911</td>
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<td>Myungsun (Sun) Kim</td>
<td>mk88</td>
<td>Jacobs 372</td>
<td>645-7900</td>
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<tr>
<td>William Kross</td>
<td>wkross</td>
<td>Jacobs 350</td>
<td>645-3197</td>
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<td>Lorrie Metzger</td>
<td>metzgerl</td>
<td>Jacobs 332</td>
<td>645-3898</td>
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<tr>
<td>Kathleen Nesper</td>
<td>ksnesper</td>
<td>Jacobs 338</td>
<td>645-3284</td>
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<td>Kathy O’Donnell</td>
<td>odonnel</td>
<td>Jacobs 356</td>
<td>645-6526</td>
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<tr>
<td>Claudia Qi</td>
<td>zhenqi</td>
<td>Jacobs 368</td>
<td>645-3263</td>
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<tr>
<td>Mary Ann Rogers</td>
<td>marogers</td>
<td>Jacobs 249</td>
<td>645-5246</td>
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<tr>
<td>Martha Salzman</td>
<td>msalzman</td>
<td>Jacobs 364</td>
<td>645-7856</td>
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<td>Inho Suk</td>
<td>inhosuk</td>
<td>Jacobs 342</td>
<td>645-3215</td>
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<tr>
<td>Gabby Wang</td>
<td>hsinyowa</td>
<td>Jacobs 346</td>
<td>645-3274</td>
</tr>
<tr>
<td>Weihong Xu</td>
<td>wxu4</td>
<td>Jacobs 354</td>
<td>645-5434</td>
</tr>
</tbody>
</table>
Other Important Resources

Undergraduate Academic Program Office  Alfiero 204  645-3206
Registrar  Capen 232  645-5698
Registrar.buffalo.edu/
Career Resource Center "CRC"  Alfiero 308  645-3232
Career Services  Capen 259  645-2231
Credit-Bearing Internship Program  Alfiero 308  645-3233
Copy Center  Alfiero 201  645-3874
The Center for Excellence in Writing  Baldy 209  645-5139

Computing Centers:
Capen First Floor Cybrary  Capen Library  645-2146
Jacobs Computer Lab  Jacobs 210  645-3332
Lockwood Second Floor Cybrary  Lockwood Library  645-6588
Undergraduate Library  Capen Library  645-2944

Web Sites:
Department of Accounting and Law
http://mgt.buffalo.edu/faculty/academic/accounting
School of Management
http://mgt.buffalo.edu
Career Resource Center  “CRC”
http://mgt.buffalo.edu/home/career/students/prep/services
Career Services
http://ub-careers.buffalo.edu/
Credit-Bearing Internship Program
http://mgt.buffalo.edu/internships
Group Room Scheduling
https://mgt.buffalo.edu/home/students/facilities/breakout
Beta Alpha Psi
http://ubbap.com/
UBAA
http://ubaccountingassociation.com
CREDIT-BEARING INTERNSHIPS

Internships are an integral part of career preparation, enabling students to explore the best fit between academics and professional goals. Internships provide a taste of the real world through hands-on projects supervised by individuals with expertise in a given concentration area.

The Office of Internships and Experiential Learning (IEL) and the Career Resource Center (CRC) work together to develop internship opportunities for UB School of Management students. Both programs share the online BizLink recruiting system. All internships posted in the BizLink system are pre-screened for integrity and eligible for academic credit.

What distinguishes a credit-bearing internship from other learning experiences?

- Credit-bearing internships combine academic content, hands-on experience and professional development through real-world projects, often highly visible within the organization
- Academic assignments for internship credit are brief, straightforward and designed to help build the resume and interviewing skills
- Employers trust the structure and quality of credit-bearing internships

How does the internship office work?

Students performing well academically are eligible to receive academic credit for internship participation. Our office does not place students; rather, employers conduct professional interviews and select interns directly. After an offer has been accepted by the student and all appropriate paperwork has been submitted, we register the student for 3 academic credits.

Credit-bearing internships require a minimum of 150 hours of supervised, on-site work combined with successful completion of academic assignments as outlined in our syllabus. Internships are available during summer, fall and spring semesters. The summer between junior and senior year is a popular time for undergraduate students to participate in internships.

What are some of the benefits of completing an internship for academic credit?

Credit-bearing internships provide meaningful elective credit, “proof” of participation on the official UB transcript and credible experience on the resume

- Networking with professionals drawn to the reputation of UB programs and students
- Our staff is available to assist throughout the internship experience

Credit-bearing internship sites include firms such as Deloitte & Touche, LLP, PricewaterhouseCoopers, LLC; corporations such as US Energy Development Corporation, Delaware North; and not-for profit organizations like Boys and Girls Clubs of Buffalo and Shea’s Performing Arts Center. For more detailed information: mgt.buffalo.edu/internships.
# MS IN ACCOUNTING PROGRAM

The B.S. in Accounting prepares individuals for many rewarding career paths. However, if an accounting major wishes to become licensed as a CPA in New York State and virtually all other states, the student must satisfy the 150-hour education requirements. New York, as well as many other jurisdictions, not only requires completion of 150 college credit hours, but also mandates fairly specific requirements regarding accounting and business coursework within those 150 hours. The University at Buffalo School of Management’s [M.S. in Accounting Program](#) has been “registered” (i.e. approved) by NYS under these requirements. Completing a “registered” accounting program puts you in the express lane for CPA licensing approval, i.e. your application will get automatic approval with respect to the educational requirements, rather than a detailed review by a government employee. In addition, the graduate degree will offer a competitive advantage in a very credential-conscious marketplace, not only for the first position but also for later competitive employment opportunities. A graduate degree is an investment in your long-term success. The NYS Society of CPAs is on record as endorsing the completion of a graduate degree by accounting professionals.

The one-year M.S. in Accounting Program was completely revised a few years ago to comply with NYS requirements and to provide not only advanced technical knowledge, but also experience with critical thinking, professional judgment and communication skills. The Program includes a core curriculum of advanced accounting topics including courses in advanced income taxation, auditing, accounting information systems and courses in professional research plus a capstone course in either financial or managerial accounting emerging issues. In addition, students will choose courses from three specialization tracks— financial accounting and assurance, internal audit and risk management, and taxation. These tracks parallel the functional structure of many CPA firms.

All students will complete the core program, three or four courses in their chosen track, a capstone course, and one to two electives as follows (all courses are three-credit hours unless indicated otherwise):

### Core Courses:
- MGA 612—Taxation of Business Entities
- MGA 614—Advanced Auditing
- MGA 621—Data Analytics for Accountants
- MGA 623—Professional Tax Research (1.5 credits)
- MGA 624—Research in Accounting and Auditing Standards (1.5 credits)

### Track Courses:

**Financial Accounting and Assurance—**
- MGA 635—Global Financial Reporting
- MGA 637—Financial Statement Analysis and Valuation
- MGA 643—Fraud Examination and Forensic Investigation

**Internal Audit and Risk Management—**
- MGA 640—Principles and Practice of Internal Audit
- MGA 641—Advanced Topics in Internal Audit
- MGA 642—Information Technology Audit
- MGA 643—Fraud Examination and Forensic Investigation

**Taxation—**
- MGA 651—Tax Planning for the Closely-Held Businesses
- MGA 652—Tax Planning for Multi-Jurisdictional Entities
- MGA 653—Advanced Topics in Corporate Taxation

Business Electives (can include one internship)
Capstone course (student chooses one of the following):
  MGA 617—Advanced Topics in Management Accounting and Control
  MGA 618—Current Issues In Financial Reporting

Track Courses:
Financial Accounting and Assurance—
  MGA 635—Global Financial Reporting
  MGA 637—Financial Statement Analysis and Valuation
  MGA 643—Fraud Detection and Prevention
Internal Audit and Risk Management—
  MGA 640—Principles and Practice of Internal Audit
  MGA 641—Advanced Topics in Internal Audit
  MGA 642—Information Systems Audit
  MGA 643—Fraud Detection and Prevention
Taxation—
  MGA 651—Tax and Financial Planning for Closely-Held Businesses
  MGA 652—Tax Planning for Multi-Jurisdictional Entities
  MGA 653—Advanced Topics in Corporate Taxation

Applications to the MS in Accounting Program are submitted online and are available at
http://mgt.buffalo.edu/programs/ms/accounting/admission/. All applications must be filed in full no later than early March of senior year. However, due to limited capacity, we encourage you to apply early. Under a special early application program, students may begin the application process for the MS in Accounting Program as of July 1 following junior year. If the application file is complete by October 1, a decision will be made by mid-November. Acceptance under this early application program is conditional upon satisfactory completion of the senior year. Marginal applicants will be deferred until more undergraduate grades are available. Transcripts, letters of recommendation, and the GMAT are required. The next round of application review will occur during the following February. Consistent with University Graduate School requirements, candidates will be expected to demonstrate minimum overall and upper division accounting GPAs of 3.0. For additional information, go to http://mgt.buffalo.edu/programs/ms/accounting or visit the School of Management Graduate Programs Office in 203 Alfiero Center.
CAREER CHOICES AND RESOURCES

CAREER PATHS/CHOICES: Accounting career paths generally start with employment in public accounting firms, industry, financial institutions, governmental agencies or other not-for-profit organizations. Within these organizations, there is often further specialization into financial accounting, managerial accounting, audit, internal audit, taxation and specialized consulting services. You may wish to eventually become a certified public accountant ("CPA"), certified management accountant ("CMA"), certified financial manager ("CFM") or certified internal auditor ("CIA") through satisfactory completion of a combination of licensing exams and experience requirements. Before you can begin your job search, you will need to decide which path you want to initially follow. You will learn about the different functions and kinds of employers of accountants from the professional development course and your other accounting classes, participation in UBAA and Beta Alpha Psi activities, completion of internships and your own research. Faculty members have differing backgrounds and are also willing to speak with you regarding career choices.

CAREER RESOURCE CENTER: Many public accounting firms, various corporations and government agencies that hire accountants; interview on campus in the school’s nationally ranked Frank L. Ciminelli Career Resource Center (“CRC”). Directed by Gwen Appelbaum, the CRC is located in 308 Alfiero Student Center.

CRC CAREER COURSE & ON CAMPUS RECRUITING: The CRC has integrated all career and job search preparatory activities into a comprehensive career course called Career Strategies, Planning & Management, MGG 300, which all students are required to take. Since some accounting firms begin interviewing students very early for summer internships and other relevant experiential recruiting opportunities, it is strongly recommended that you complete the course early in your junior year. The CRC also offers accounting career paths workshops, which juniors should attend to prepare for recruitment by learning more about accounting opportunities in various practices and industries. This will assure that you are ready to participate in early on-campus recruitment for both internship and permanent positions.

The CRC and school also offer a complement of other career services including the following:

- CRC job postings, career advisement and instructional materials.
- CRC resume critiques, both live and streaming video interviewing skills and resume writing workshops, web-based resumes and an award winning practice interview program.
- State-of-the-art CRC web site at http://mgt.buffalo.edu/career with helpful CRC guides on resumes and interviewing etc., including resume samples/templates specifically for accounting students.
- Jobs and internships, including on-campus interview opportunities with resume due dates, are posted on the CRC “BizLink” website. That posting site can be accessed via the CRC’s “BizLink for Students” page at the following address http://mgt.buffalo.edu/career/students/bizlink
- A dedicated student telephone in the CRC for job search related calls.
- CRC facilitation of videoconference interviews through UB’s office of Distance Education & Videoconference Operations.
- Computers available for printing resumes in the school’s computer lab at 210 Jacobs. The lab also provides Internet access so you can “surf” the net for jobs.

Career services are also provided to all School of Management students through the university’s centralized Office of Career Services at 259 Capen Hall. The office provides personal career decision advisement as well as web-based services and job postings to students.
PROFESSIONAL EXAMS

There are several professional exams relating to careers in accounting. The desirability of taking one or more depends upon your career plans. The three most common include the Certified Public Accountant (CPA) exam, Certified Management Accountant (CMA) exam and Certified Internal Auditor (CIA) exam.

To become a CPA, one must be licensed by a state. In New York State, you must graduate from a registered accounting program or its equivalent, pass all four parts of the CPA exam and satisfy a professional experience requirement. States differ on their education and experience requirements, but all require passage of the uniform CPA exam given by the American Institute of Certified Public Accountants. Several states, including New York, require 150 credit hours. If you are considering employment in a state other than New York, contact that particular state for the academic requirements. The CPA exam has undergone a significant makeover in terms of content, format and scheduling. It is now offered in a computerized format several times per year. For information about the new CPA exam, go to http://cpa-exam.org/.

The CMA and CFM exams are sponsored by the Institute of Certified Management Accountants. The exams are computerized and can be taken on demand. Students may qualify to take the exam in the last semester of their senior year.

The CIA exam is sponsored by the Institute of Internal Auditors and is offered each November and May. It can be taken in your final semester.

Requirements for each exam vary regarding the ability to sit for and retain passing grades for one or more parts of any particular exam. Each exam has strict deadlines for filing. Application forms and brochures can be obtained from the department secretary in 375 Jacobs.

Other professional accounting-related designations include Chartered Bank Auditor (CBA), Certificate in Data Processing (CDP), Chartered Financial Analyst (CFA), Certified Fraud Examiner (CFE), Certified Information Systems Auditor (CISA), and Enrolled Agent (one enrolled to practice before the IRS) exam.

Additional information about professional exams can be obtained from Professor Ampadu. Sites for obtaining information about accounting career paths, professional exams and state licensure include the following:

<table>
<thead>
<tr>
<th>Organization</th>
<th>Website</th>
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<tr>
<td>American Institute of Certified Public Accountants</td>
<td><a href="http://aicpa.org">http://aicpa.org</a></td>
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<tr>
<td>NYS Society of Certified Public Accountants</td>
<td><a href="http://nysscpa.org">http://nysscpa.org</a></td>
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<tr>
<td>National Association of State Boards of Accountancy</td>
<td><a href="http://nasba.org">http://nasba.org</a></td>
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<td>Institute of Management Accountants</td>
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<td>Institute of Internal Auditors</td>
<td><a href="http://theiia.org">http://theiia.org</a></td>
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<tr>
<td>Association of Certified Fraud Examiners</td>
<td><a href="http://acfe.com">http://acfe.com</a></td>
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MESSAGES FROM THE STUDENT ACCOUNTING CLUBS

Why Should I Get Involved?

University at Buffalo Accounting Association (UBAA)
Website: http://ubaccountingassociation.com

The University at Buffalo Accounting Association (UBAA) is an organization that opens up a realm of experiences to the accounting students of UB. The organization is well respected amongst the business community, both locally and nationally. The club offers activities and events that target the development of networking, communicating, and team building skills throughout the school year. These skills are essential to being successful in today’s business world. A main emphasis of the organization is to provide insight into the various career paths available in the field of accounting. Through technical presentations and networking events, our members learn about careers at public accounting firms, financial institutions, and the private sector. With fundraising, community, and social events, we provide our members the chance to improve their soft skills, as well as get involved and see what the City of Buffalo has to offer. Our events provide our members with opportunities to build relationships with alumni, faculty, recruiters, and other students.

UBAA is affiliated with the Buffalo Chapter of the Institute of Management Accountants (IMA). An association with a professional organization such as the IMA helps to broaden the knowledge of our students. This affiliation fosters both personal and professional development opportunities through continuing education, relationships with local business professionals, and potential professional certifications in the area of management accounting. In recent years, UBAA has been recognized by the IMA with the Gold and Silver Certificates of Excellence.

Why choose UBAA? The University at Buffalo Accounting Association provides accounting students the chance to engage with their fellow peers in an inclusive environment. Our club requirements are manageable accompanying a rigorous course load, and there is no specified GPA necessary to be a member. However, as a reputable organization in the School of Management, we encourage our members to strive to be actively involved in the accounting community. To learn more about UBAA, please visit our website. If you have any questions, please email us at ubaa2016@gmail.com or contact one of our officers individually.

Officers:
President: Michael Malta mrmalta@buffalo.edu
VP of Finance: Matt Ricotta ricotta7@buffalo.edu
VP of Technicals: Reem Abdellatif reemabde@buffalo.edu
VP of Marketing: Peter Albanese peteralb@buffalo.edu
VP of External Affairs: Melissa LeRoy meleroy@buffalo.edu
VP of Committees: Alessandro Sciuullo aasciull@buffalo.edu
VP of Membership: Eric Manser ericmans@buffalo.edu
Faculty Advisor: Professor Martha L. Salzman msalzman@buffalo.edu

Check us out on Facebook: https://www.facebook.com/UBAccountingAssociation
Twitter: https://twitter.com/UBAAtweets (@UBAAtweets)
Beta Alpha Psi is about you - your personal and professional development and you succeeding. Whether you are certain of your future or remain unsure, it starts now! There are two sets of skills needed to succeed in the professional arena: technical and soft skills. Your classes will help develop your technical skills, while Beta Alpha Psi will help develop soft skills such as communication, leadership, and teamwork.

Beta Alpha Psi is an international scholastic and professional honor society for Financial Information students and professionals. The primary objective of the organization is to encourage and give recognition to scholastic and professional excellence in the business information field. This includes promoting the study and practice of accounting, finance and information systems; providing opportunities for self-development, service and association among members and practicing professionals, and encouraging a sense of ethical, social, and public responsibility.

As a member of Beta Alpha Psi, you are providing yourself with the opportunity to develop at a higher level than the classroom can deliver. You will have greater access to recruiters, alumni, and faculty who will aid you in your academic and career path. We host and promote a wide array of events including firm presentations, Meet the Professionals Night, The Helen and Oscar Sufrin Lectureship in Accounting, and various community service, fundraising, and social events throughout the year.

How will Beta Alpha Psi help you emerge as a leader? Being a member of Beta Alpha Psi will distinguish you from other students in the School of Management. Professionals understand and respect what it takes to be a member and by joining Beta Alpha Psi, you demonstrate your proactive personality and the desire to improve the community, the professional field, and yourself. Our growing alumni network includes professionals with all of the Big 4 firms (PricewaterhouseCoopers, Deloitte, EY, and KPMG), local/regional firms, and Investment Banks such as Goldman Sachs and Morgan Stanley.

Please feel free to contact anyone from our Executive Board with any questions or concerns.

**Executive Board**

<table>
<thead>
<tr>
<th>Position</th>
<th>Name</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>President</td>
<td>Brittany Popovski</td>
<td><a href="mailto:bapopovs@buffalo.edu">bapopovs@buffalo.edu</a></td>
</tr>
<tr>
<td>VP- Technicals</td>
<td>Dominic Eusanio</td>
<td><a href="mailto:dominice@buffalo.edu">dominice@buffalo.edu</a></td>
</tr>
<tr>
<td>VP- Candidates</td>
<td>Briana Janson</td>
<td><a href="mailto:brianaja@buffalo.edu">brianaja@buffalo.edu</a></td>
</tr>
<tr>
<td>Treasurer</td>
<td>Christopher DiDuro</td>
<td><a href="mailto:cmdiduro@buffalo.edu">cmdiduro@buffalo.edu</a></td>
</tr>
<tr>
<td>Reporting Secretary</td>
<td>Kathryn Gorman</td>
<td><a href="mailto:kgorman2@buffalo.edu">kgorman2@buffalo.edu</a></td>
</tr>
<tr>
<td>Corresponding Secretary</td>
<td>Alan Spoth</td>
<td><a href="mailto:alanspot@buffalo.edu">alanspot@buffalo.edu</a></td>
</tr>
<tr>
<td>Communications Secretary</td>
<td>Rui Deng</td>
<td><a href="mailto:ruideng@buffalo.edu">ruideng@buffalo.edu</a></td>
</tr>
<tr>
<td>Faculty Advisor</td>
<td>Professor Kathleen Nesper</td>
<td><a href="mailto:knesper@buffalo.edu">knesper@buffalo.edu</a></td>
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</tbody>
</table>
SCHOLARSHIPS

There are many awards and scholarship opportunities for students in the accounting program. Below are brief descriptions of some of the scholarships.

Scholarship Opportunities

**American Society of Woman Accountants (ASWA) Scholarship**, a national competition based on financial need with an academic performance requirement

**Buffalo Affiliate (ASWA)** to applicants attending a school or with a permanent residence in the Western New York area; presently done on a rotating basis among several schools in Western New York

**New York City Affiliate (ASWA)** to applicants with a permanent residence in the Greater New York City area

**Arthur H. Carter Scholarship** through the American Accounting Association, an extremely competitive award based on academic performance

**Arthur Wasserman Scholarship**, for a School of Management student, preference given to applicants of Jewish heritage and from Western New York

**Institute of Management Accountants Stuart Cameron and Margaret McLeod Scholarships** with preference to students with an interest in management accounting, not based on financial need

**New York State Society of Certified Public Accountants Scholarship**, a statewide program based on financial need in which applicants compete with other students from the same geographic area of the state based on permanent residence

Go to [http://mgt.buffalo.edu/faculty/academic/accounting/students/scholarships](http://mgt.buffalo.edu/faculty/academic/accounting/students/scholarships) for additional scholarship opportunities.
AWARDS

Accounting Awards

PricewaterhouseCoopers Award based on outstanding service by a member of the Zeta Theta chapter of Beta Alpha Psi in the previous year and voted by members

Lisa Friedman Memorial Award, to a graduating female from the undergraduate program who is highly thought of by peers as an accountant and a friend

Michael Dockery Memorial Award, as voted by the members of UBAA

New York State Society of Certified Public Accountants (through the Buffalo Chapter)
- New York State Society Award to a graduating senior
- John T. Kennedy Memorial Award to a junior
DEPARTMENTAL RESOURCES

The Department of Accounting and Law relies totally on contributions from alumni and friends for its operating needs. A major source of general funding is matching contributions from alumni employed by the national and local CPA firms. The 1000² campaign, aimed at established accounting professionals, encourages alumni and friends of the Department to give $1,000 per year to the annual fund. A fund named for retired Professor Ronald Huefner allows former students, colleagues, and friends of Professor Huefner to honor him with their contributions to the general operations of the Department. Two named spaces, the Michael and Catherine Murray Mezzanine and the Ernst & Young Study Center, have also generated significant funds for the Department. We also depend on the regular support of individual alumni.

We strive to use all resources efficiently and effectively, for the following purposes: instructional assistance (student grading assistants and tutoring, course-related materials and software, support for faculty training); student support (recruiting events, the junior orientation and handbook, financial support for UBAA and Beta Alpha Psi activities); professional activities (advisory councils, banquets, speaker series, professional membership fees); and research support (outside speakers, software and databases, faculty travel to academic conferences). We also use contributions to support scholarships to incoming MS in Accounting students.

The Department also receives special-purpose gifts and grants from firms, alumni, and friends. The James Schindler Fund is used to defray the operations of the student clubs. A KPMG fund is used for student-related support. Contributions from KPMG, LLP and its partners have allowed the Department to renovate and maintain the department conference room, Jacobs 379. Jacobs 122, the Department's accounting classroom, was built through the contributions of Louis DiBerardino III, an alumnus of our undergraduate accounting program, and Ernst & Young, LLP. The DiBerardino Accounting Resource Center, located on the third floor of Jacobs Management Center, was also funded by Mr. DiBerardino, with matching contributions from Ernst & Young. Other donations and grants are restricted to faculty training, the systems lab, a speaker series, and specific curriculum development activities.