



# PEPPERDINE UNIVERSITY

Seaver College

&

Graziadio School of Business and Management

2013-2014

MS Accounting Supplement to the Academic Catalog

## For More Information

Requests for further information should be addressed to:

Graduate Programs Office, Seaver College

Pepperdine University

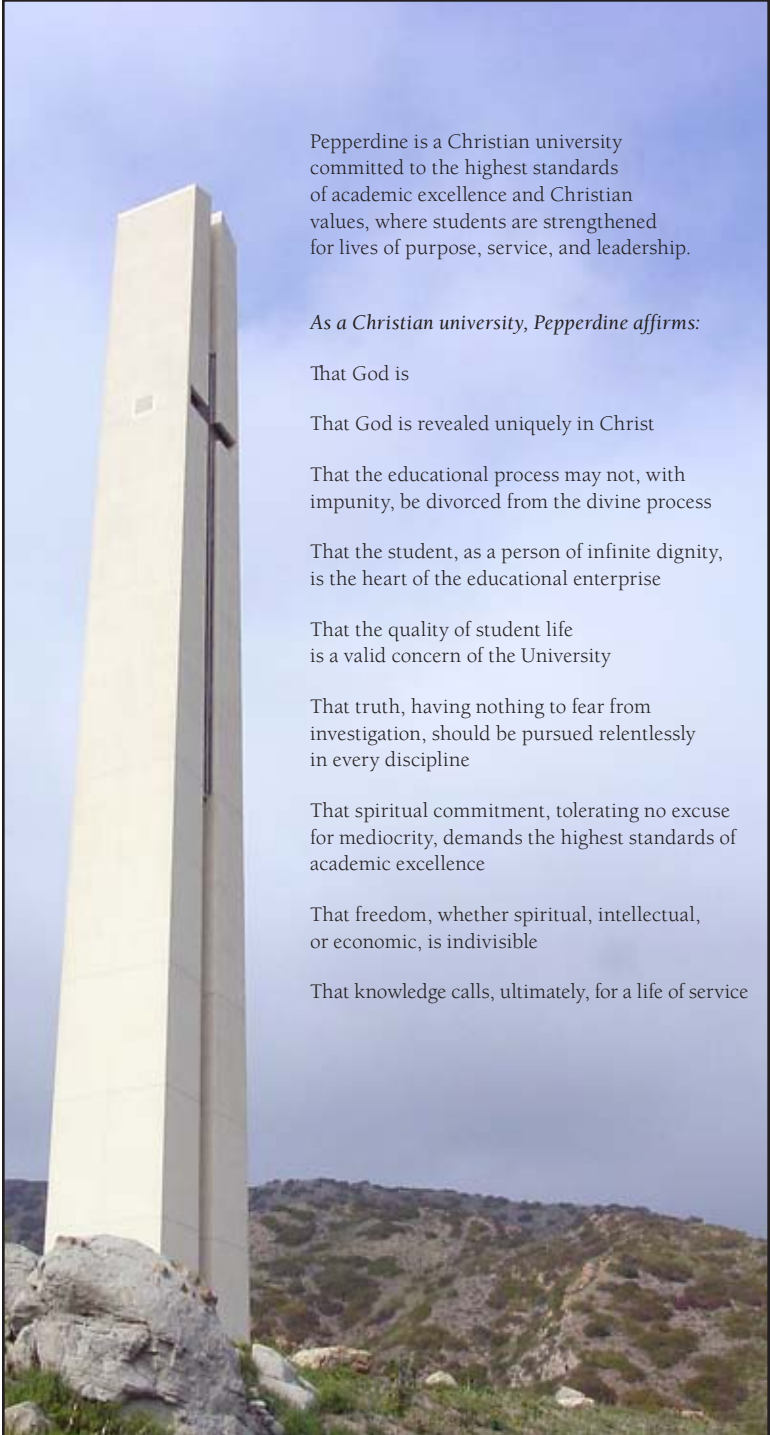
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Pepperdine is a Christian university committed to the highest standards of academic excellence and Christian values, where students are strengthened for lives of purpose, service, and leadership.

*As a Christian university, Pepperdine affirms:*

That God is

That God is revealed uniquely in Christ

That the educational process may not, with impunity, be divorced from the divine process

That the student, as a person of infinite dignity, is the heart of the educational enterprise

That the quality of student life is a valid concern of the University

That truth, having nothing to fear from investigation, should be pursued relentlessly in every discipline

That spiritual commitment, tolerating no excuse for mediocrity, demands the highest standards of academic excellence

That freedom, whether spiritual, intellectual, or economic, is indivisible

That knowledge calls, ultimately, for a life of service

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## Master of Science in Accounting Academic Calendar 2013-2014

## Fall 2013 (August 26 – December 12, 2013)

Friday, August 23	Orientation for new students
Monday, August 26	Classes begin
Monday, September 2	Labor Day holiday
Monday, September 9	Last day of Add/Drop period; last day 100% refund period
Tuesday, September 10	Withdrawal period begins; refund percentage applies
Saturday, September 14	Last day of 75% refund period
Wednesday, September 18	Founders Day
Saturday, September 21	Last day of 50% refund period
Friday, October 4	Faculty Conference; no classes meet
Friday, October 11 – Sunday, October 13	Waves Weekend
Saturday, October 19	Last day of 25% refund period
Saturday, October 19	End of withdraw period (last day to withdraw with a grade of W)
Monday, November 18 – Thursday, November 21	Graduate student registration for spring term
Friday, November 22 – Sunday, December 1	Online Course Evaluation period
Monday, November 25	Thanksgiving Service
Wednesday, November 27	Last day to withdraw with a grade of W/WF by 5 p.m.
Thursday, November 28 – Friday, November 29	Thanksgiving holiday; no classes meet
Monday, December 2 – Friday, December 6	Final exams
Saturday, December 7	GSBM Fall 2013 degree conferred date
Friday, December 13	Seaver Fall 2013 degree conferred date
Tuesday, December 24 – Wednesday, January 1	Winter Break; all offices closed

## Spring 2014 (January 6 – April 24, 2014)

Monday, January 6	Classes begin
Saturday, January 18	Last day of Add/Drop period; last day 100% refund period
Sunday, January 19	Withdrawal period begins; refund percentage applies
Monday, January 20	Martin Luther King Day; all offices closed
Saturday, January 25	Last day of 75% refund period
Saturday, February 1	Last day of 50% refund period
Monday, February 24 – Friday, February 28	Seaver College Spring Break; no classes meet
Sunday, March 1	Last day of 25% refund period
Saturday, March 1	End of withdraw period (last day to withdraw with a grade of W)
Monday, March 17 – Thursday, March 20	Graduate student registration for summer term
Friday, March 28 – Sunday, April 6	Online Course Evaluation period begins at midnight
Friday, April 4	Last day to withdraw with a grade of W/WF by 5 p.m.
Monday, April 7 – Friday, April 11	Final exams
Saturday, April 12	GSBM Graduation
Monday, April 14	Easter Service
Saturday, April 19	GSBM Spring 2014 degree conferred date
Sunday, April 20	Easter
Saturday, April 26	Seaver Graduation
Saturday, April 26	Seaver Spring 2014 degree conferred date
Tuesday, April 29 – Friday, May 2	Pepperdine Bible Lectures
Saturday, July 28	Seaver Summer 2014 degree conferred date
Saturday, August 2	GSBM Summer 2014 degree conferred date

## Academic Policies for Master of Science in Accounting Students

The policies in this section apply to both graduate and undergraduate students. It is the responsibility of the student to be familiar with and to complete the requirements for the degree being sought. The faculty and staff of Pepperdine University will assist each student, but it is the student who must ensure that all degree requirements have been completed in the manner outlined in this catalog. Policies that are not explicitly stated here will follow the policies of the school to which the student has been admitted.

The University reserves the right to change its academic policies and requirements. Such changes will be publicized to minimize inconvenience to students. Although most policy changes will apply to all uniformly, students may be allowed to fulfill degree requirements as stated in the academic catalog of the year of first enrollment.

Exceptions to academic policies stated in this catalog must be presented to the MS ACCT Program Committee and approved by the Associate Dean of the school to which the student was admitted. To process petitions, students should contact the MS ACCT Program Committee. Appeals of committee decisions should be addressed in writing to the Associate Dean of the school to which the student was admitted.

### Academic Advising

Students will be advised based on their school of admission and based on the policies of that program. One of the most important academic tools, in addition to personal contact with the academic advisor, is this catalog. It is the responsibility of each student to become thoroughly familiar with the catalog in order to be certain that all requirements are being met.

### Accommodations for Students with Disabilities

Pepperdine University is committed to complying with all mandates set forth in Section 504 of the Rehabilitation Act and the Americans with Disabilities Act and will work with eligible students on a case-by-case basis to determine appropriate accommodations while maintaining academic integrity of University courses.

Students with disabilities who wish to request accommodations should contact the University's Disability Services Office (DSO) before beginning their academic programs. Complete documentation that meets DSO guidelines must be submitted for accommodations to be granted, and students should allow about two weeks for their accommodation request and documentation to be reviewed. Students who are registered with the DSO will receive letters verifying their accommodations to provide to faculty members.

Accommodations must be requested each semester through the submission of a completed Service Request Form. The DSO website at [www.pepperdine.edu/disabilityservices](http://www.pepperdine.edu/disabilityservices) provides further information regarding documentation guidelines, office forms, and resources for students.

### Add/Drop Policy

Students may add or drop courses through the second week of the trimester. The add/drop period for courses not meeting on a regular trimester schedule, such as seven-week courses or weekend mode courses, is adjusted in the same proportion as the class time is to the total class time for a regular trimester. Students must have these changes approved by the appropriate program personnel and must notify the office in writing. Refunds for courses that are dropped within the add/drop period will be calculated based on the date submitted in person or by email. Requests for course changes will not be accepted by telephone or in class. Students who withdraw from all classes as of the official first day of the trimester and up to the last day of the add/drop period for the trimester will be charged a \$150 withdrawal fee.

### Attendance

Attendance at every class and workshop is expected of each student. The class and course work schedules including projects or presentation assignments are made very early in the course of the trimester. In the event there is a conflict that will affect a student's

participation in class or a particular assignment or project at a scheduled time, the student is responsible for advising the professor and/ or affected individuals in advance, and as soon as possible after the beginning of a trimester, to allow for alternative arrangements. Absence from classes or examinations for any reason does not relieve students from responsibility for any part of the course work required during the period of absence.

### Basis of Academic Credit

Academic credit is granted in semester units and follows the University Credit Hour Policy. The Credit Hour Policy is as follows:

For all Pepperdine programs, including but not limited to the undergraduate, master's, juris doctorate, and doctoral levels, for each credit hour (unit) granted, students must have successfully met the academic requirements with an amount of work represented in intended learning outcomes and verified by evidence of student achievement that reasonably approximates not less than:

1. One hour of classroom or direct faculty instruction and a minimum of two hours of out of class student work each week for approximately fifteen weeks for one semester or trimester or the equivalent amount of work over a different amount of time; or
2. At least an equivalent amount of work as required in paragraph (1) of this definition for other academic activities as established by the institution including laboratory work, internships, practica, studio work, and other academic work leading to the award of credit hours.

The above policy is applicable to all courses offered, regardless of the mode of delivery and/or session length (e.g. full term-length, weekend mode, abbreviated term, face-to-face, hybrid, online, etc.).

### Continuation of Academic Programs

Pepperdine University reserves the right to modify or discontinue any academic offerings or degree programs. In such cases, the University will make reasonable efforts to allow current students to complete the program or will assist in their transfer to other acceptable programs or institutions.

### Course Numbering System

#### Upper-Division Courses

Courses numbered 500–599 are open to upper-division or graduate students. These courses represent advanced upper-division work or graduate-level courses.

#### Graduate Courses

Courses numbered 600–699 are open to graduate students only. These courses may be taken for undergraduate credit in very rare circumstances and only with the approval of the associate dean.

### Definition of the Grade Point System

The quality of achievement in a course is measured as follows. “A” indicates superior work, “B” indicates average or satisfactory, and “C” is the lowest passing grade. A grade of “A” earns 4.0 grade points per unit; “A-,” 3.7 grade points; “B+,” 3.3 grade points; “B,” 3 grade points; “B-,” 2.7 grade points; “C+,” 2.3 grade points; “C,” 2.0 grade points; “C-,” 1.7 grade points; “D+,” 1.3 grade points; “D,” 1.0 grade point; “D-,” 0.7 grade point; and “F,” no grade points.

A “W” or “WM” (withdrawal due to military service) indicates a withdrawal from a course in good standing. A “WF” (withdrew failing) is recorded in cases where withdrawal has been approved for a student not doing passing work in the course. It is calculated as an “F” in the grade point average.

For certain specified courses, students receive the grade of “CR” (credit) in the event of acceptable work or “NC” (no credit) in the event of unacceptable work. In such courses where a grade of “CR” is given, no grade point value is assigned and the grade is not averaged into the cumulative grade point average. A grade of “CR” is assigned to indicate work equivalent to “A” or “B” and “NC” indicates “C” or lower. Credit/no credit grades are not computed in the overall or trimester grade point average, except where academic probation or academic dismissal is concerned. If there is a question of academic probation or academic dismissal, each “NC” will be computed as equivalent to zero grade points in

figuring the student's grade point average. In such cases, units for which a grade of "CR" was assigned will not be computed in the student's grade point average.

A grade of I, indicating incomplete work, is assigned to a student who has attended class but, because of a documented emergency in the last quarter of the term, fails to complete required course work. The student must complete a contract with the professor in order to receive an I. If an I is assigned at the end of the fall semester, the course work must be completed by the date specified in the student's contract with the instructor but no later than the end of the subsequent spring semester or the I will default to an F. If an I is assigned at the end of either the spring semester or the summer term, the I will default to an F at the end of the following fall semester. Courses taken on a Cr/NC basis will default to NC if not completed on time. A shorter period of time for completion may be assigned at the instructor's request. In such cases, the student will not be notified by the Office of Student Information and Services that the I grade has lapsed into the F grade. Students requesting an extension of the I deadline must petition the Credits Committee before the deadline. (See "Exceptions to Academic Policy.") Students with financial assistance should refer to the financial assistance policies and how these grades may affect eligibility. A grade of IP is assigned at the end of the semester only in courses which, by catalog definition, are allowed more than one semester for completion, e.g., student teaching, graduate readings, graduate theses, and graduate projects. Students who receive a grade of I or IP should not re-enroll in the course for the subsequent semester.

### Degree Audit Report

The Degree Audit Report (DAR) is a record of the student's personalized degree plan and an analysis of academic progress of the student based on the catalog requirements for a degree. The report includes the student's major or pre-major curriculum, general education requirements, areas of concentration or emphasis, minor, and electives. Transfer credits that have been accepted are also reflected in the report. Your advisor does record maintenance either automatically through normal registration processes or manually for substitutions, waivers, and other exceptions that are made to the student's degree plan. The DAR is available to students and faculty members through WaveNet and serves as an important advising tool.

### Enrollment Verification

Enrollment verification will not be processed by the Office of Student Information and Services (Registrar's Office) until a student is officially registered. Future enrollment will not be verified. To obtain enrollment verification, send a written request, or the appropriate enrollment verification form(s), to the Office of Student Information and Services on the Malibu campus. The request must include the specific trimester(s) of enrollment to be verified. Please do not mail verification requests prior to the first week of the semester. Additional information may be found at [ww.pepperdine.edu/registrar/verifications](http://ww.pepperdine.edu/registrar/verifications).

### Full-Time and Part-Time Student Status

For students, full-time enrollment is defined as 6 units for full-term enrollment or 4 units for enrollment which spans a seven-week session; halftime enrollment is 3 units for full-term enrollment or 2 units for enrollment which spans a seven-week session. This information is essential to the student who is receiving financial aid and is unable to maintain continuous enrollment for loan deferment purposes.

### Information for Veterans

Veterans, armed services personnel, and qualified dependents who desire to be counseled regarding VA benefits should contact the Office of Student Information and Services (Registrar's Office). All VA forms and VA counseling are handled by the Office of Student Information and Services. Students intending to use VA benefits should be aware of the following policies:

1. It is the students' responsibility to notify the Office of Student Information and Services immediately when they increase or decrease their unit load, withdraw, or take a leave of absence. It is also the students' responsibility to inform this office every trimester of the number of units in which they are enrolled.



2. All students using VA benefits must make satisfactory progress toward their educational objectives. In general, unsatisfactory progress is considered attainment of less than a “C” (2.0) grade point average for undergraduate students and less than a “B” (3.0) grade point average for graduate students for two consecutive trimesters. Students who withdraw from the University will have their benefits terminated as of the beginning of the trimester of withdrawal. If a student is dismissed for academic reasons, benefits will be terminated as of the date of dismissal. Students who have had their benefits terminated in this manner must be counseled by the school official before their benefits will be restored. Students who fail to complete all courses attempted in a trimester will have their benefits adjusted.
3. Students who drop a course (or courses) in the middle of the trimester will have their benefits adjusted accordingly, effective as of the beginning of the trimester, except in extenuating circumstances. In cases where students do not return for the next trimester, benefits will be terminated on the ending date of the previous trimester.

### Instructor-Initiated Drop

Students who improperly register for any course may be subject to an instructor-initiated drop. That is, prior to or during the add/drop period, the MS ACCT Program Committee or the instructor of the course in question may notify the registrar to drop the student from the course. Improper registration includes registering without the prerequisites stated in this catalog, registering in upper level courses before having successfully completed 40 units if placement examination requirements have not been met, and registering without the instructor’s permission as specified in certain courses. Students who fail to attend a course during the first course meeting time may be dropped from the course by the instructor. Instructor-initiated drop is not automatic for students who improperly register or who do not attend the first course meeting. It is the student’s responsibility to drop or withdraw from a class that he or she fails to attend since instructor-initiated drops do not apply automatically.

### Intent to Graduate

Students will complete the intent to graduate procedures based on their school of admission.

### Involuntary Military Service

Students who are on reserve in the military and are involuntarily called to active duty due to national emergencies may withdraw from courses and the University at any time during the term. Transcripts will be coded as “WM” (withdrawal due to military service) for withdrawals that occur after the add/drop period. The student will receive a 100% tuition refund. No withdrawal fees will be charged.

If the involuntary withdrawal occurs during the period of a term where the grade of “I,” indicating incomplete work, could be granted, students may request a grade of incomplete from the professor. All appropriate rules for incomplete courses apply, with one exception: If the student is still on active duty when the expiration date to complete the course and revoke the incomplete occurs, the grade will default to “WM” (rather than “F”) and a full refund will be made to the student.

Furthermore, once students complete their involuntary tours of duty, upon request, Pepperdine will readmit them within the first 12 months following completion of their tours of duty without requiring them to reapply to the University. The students’ tours of duty time will not count as part of the time limit set for degree completion.

Along with a letter of intent of withdrawal, the student must submit a copy of his or her military orders. For readmission, students must submit a copy of their discharge papers along with a request for readmission.

### Leave of Absence

Students may petition for a leave of absence with the approval of the MS ACCT Program Committee and the Associate Dean of the school to which the student was admitted. To apply for a leave of absence, a letter must be submitted to the student’s graduate program director indicating reasons for the request. A leave will be granted only under extenuating circumstances. Students may be granted a leave of absence one year. Time spent on a

leave (for a maximum of one year) is not considered part of the time limit for completion of the degree.

### Registration

An official registration period is scheduled for each semester. After the official registration period, a late registration fee is charged. Students who do not complete registration properly are not considered officially enrolled, may not attend courses, and will be denied all credit for the semester.

### Standards and Measurement of Achievement for Full-Time Graduate Students

The set of achievement measures appropriate for the type of content and course objectives varies by course in the curriculum. Each course syllabus outlines the expected standards of achievement and method of measurement for that course. To graduate, students must, as defined below, satisfactorily complete the curriculum and attend all workshops.

The maximum time for completion of the degree is two years. If additional time is needed, students must submit a written request to the MS ACCT Program Committee. A student must maintain a cumulative grade point average of at least 3.0 throughout the program. All the course grades assigned in the program are entered on the student's official transcript and count toward the cumulative grade point average.

A required course in which a grade lower than "C" is earned must be repeated. Upon approval of the MS ACCT Program Committee, courses with grades lower than "B" may be repeated. However, a course may be repeated only once. In cases where a course has been repeated, both course grades earned remain on the transcript and count toward the cumulative grade point average.

Students' academic records are reviewed at the end of each grading period. If a student's grade point average falls below 3.0, the student is placed on academic probation. Students placed on academic probation shall be informed of any conditions for removing the probationary status. The Program Committee reviews the status of students who are on academic probation on a case-by-case basis.

Because students must maintain a minimum grade point average of 3.0 to graduate, attention to the grade point average is of concern throughout the student's enrollment.

A student is subject to academic discipline and/or dismissal for any of the following deficiencies:

- Failure to earn at least a 3.0 grade point average in the first trimester of enrollment.
- Failure to achieve a cumulative grade point average of 3.0.
- Failure to earn at least a 3.0 grade point average during a trimester in which the student is on probation.
- Failure to earn a minimum grade point average of 3.0 in more than one trimester.
- Failure to raise a deficit grade point average to a 3.0 overall average within the time period specified by the University.
- Failure to earn grades higher than "C+" in two or more courses.
- Making a grade lower than a "C."

### Time Limit

All requirements for the degree must be completed within seven calendar years from the date on which the student begins work at Pepperdine University. Some degree programs have shorter time limits for completion; refer to the appropriate program section for specific requirements. In some cases, the associate dean may grant a limited extension of time. A written request, together with supporting evidence of extenuating circumstances, must be presented to obtain this extension of time.

### Transcripts of Academic Records

Transcripts are furnished upon payment of a fee for each transcript issued. Normally, official transcripts are delivered by mail. Official transcripts can be issued to the student only in a sealed envelope. If the seal is broken, the transcript ceases to be official. Alumni and current students may request official transcripts online through a service provided by the National Student Clearinghouse which is accessible through WaveNet. Ordering transcripts online provides alumni and students the convenience of 24-hour access and the ability to track orders electronically. In addition to the online transcript-ordering service,

Pepperdine alumni and students can request official transcripts by mail, fax, or in person. For more information, visit the transcript-ordering website at [www.pepperdine.edu/registrar/transcripts](http://www.pepperdine.edu/registrar/transcripts). The request should show the student's full name and ID number, the program of enrollment, and the inclusive dates of attendance. Transcript requests should be filed at the Office of Student Information and Services (Registrar's Office) at least one day before the transcript is needed. Release of transcripts will be delayed during periods when grades are being processed at the end of each trimester. No transcript will be supplied for work taken at other institutions. Requests for partial transcripts will not be honored. The Office of Student Information and Services will not release transcripts unless the student has made satisfactory arrangements with the Student Accounts Office. See the policy on withholding of transcripts, diplomas, and certificates in the "Security Interest in Student Records" section of this catalog.

### Transfer of Credits

Regardless of the amount of graduate work done elsewhere, a candidate for the master's degree must complete a minimum of 24 units of graduate work at Pepperdine University in order to earn the degree.

Upon approval of the MS ACCT Program Committee, a maximum of two courses totaling not more than eight units of graduate work leading to a Master of Science degree. All transfer work must be from regionally accredited colleges and universities and meet the following criteria:

- The units must have been acceptable at that institution in partial fulfillment of its requirements for an advanced degree.
- At the time of admission, the student must present official transcripts indicating transfer work.
- If the student earns any graduate credit outside of Pepperdine University following admission, the student must file a petition for the transfer of those credits.
- No work with a grade lower than B will be transferred.
- Extension or continuing education credit must be acceptable to the graduate program director and the associate dean of Seaver College for the work to be counted toward the master's degree.

### Withdrawal from Classes

For full-trimester classes, a student may withdraw from any class without academic penalty from the beginning of the third week of a trimester through the end of the eighth week. The withdrawal period for courses not meeting on a regular trimester schedule, such as seven-week courses or weekend mode courses, is adjusted in the same proportion as the class time is to the total class time for a regular trimester. The permanent record will indicate a grade of "W" for such withdrawals. After the eighth week of a trimester, a student may not withdraw from any course without obtaining written permission from the Petitions Committee. No petition for special withdrawal will be considered during or after the final week of the trimester. Based upon the instructor's indication of the student's academic status at the time of withdrawal, a grade of "W" or "WF" will be assigned. Students who do not officially withdraw from their classes automatically will be assigned a grade of "F" by the instructor. No financial adjustment will be made for withdrawal after the eighth week of a trimester. Withdrawals are official only upon timely notification to the Office of Student Information and Services (Registrar's Office) or the Program Office. Information on registration changes of any student receiving veterans' benefits or government financial aid will be forwarded to the Veterans Administration and appropriate lending agencies whenever such changes occur. The Veterans Administration also is notified whenever a student receiving veterans' benefits allows a grade of "I" to lapse into the grade of "F."

### Withdrawal from the University

A student who leaves the University during a term, but after the add/drop period, must officially withdraw from all classes as well as check out from appropriate campus offices. These offices are designated by the Office of Student Information and Services (Registrar's Office) or the Program Office. Only those students who follow these

procedures and return all appropriate documents to the Office of Student Information and Services are considered to be officially withdrawn.

## Code of Academic Ethics and Conduct for Master of Science in Accounting Students

Pepperdine University expects from all of its students and employees the highest standard of moral and ethical behavior in harmony with its Christian philosophy and purposes.

The Code of Academic Ethics and Conduct for Students in the Masters of Science in Accounting Program (MS ACCT) is an integral part of the educational process. It makes possible an atmosphere conducive to the development of the total person through learning experiences. Since a person is more than intellect, learning is more than academic achievement. It includes achievement in all the qualities of an individual - intellectual, spiritual, ethical, emotional, and physical.

The Code provides among students, faculty and administration a spirit of community where such development can take place. Furthermore, it creates a climate of mutual trust, respect and interpersonal concern where openness and integrity prevail.

The code will enrich the educational process and encourage the development of a Pepperdine spirit. This will lead to a pervasive sense of pride for and loyalty to Pepperdine University's high standards of academic ethics, personal honesty, and spiritual values.

The Code emphasizes the dignity and development of each individual. The Code maintains free competition and independent intellectual effort, not tolerating dishonesty, cheating, or plagiarism. If acts of dishonorable conduct occur, the Code outlines the procedures as well as sanctions to censure such activity.

To be effective, the Code must be maintained by the MS ACCT Program community. This requires a genuine sense of maturity, responsibility and sensitivity on the part of every member. In particular, each member of the MS ACCT Program community is expected to pursue his or her academic work with honesty and integrity.

### 1.0 Policies

#### 1.1 Scope

This document is limited to those areas of campus life that are directly related to academic ethics. Each faculty or staff member and each student, upon admission to the MS ACCT Program, will be expected to express support for the Code of Academic Ethics and Conduct.

Upon completing each assignment, every student is expected to have abided by the principles of the Code.

#### 1.2 Violations

In the spirit of the ethical standard upon which Pepperdine University was founded, the following guidelines have been developed to stress the importance of the ethical and moral values which are essential in today's business environment and in one's personal life. Within the MS ACCT Program Code of Academic Ethics and Conduct, sanctions will be imposed upon those who participate in academic dishonesty. Participation includes acting dishonestly oneself, as well as tolerating dishonest acts by others.

Four basic categories of dishonorable behavior are noted below along with several examples of each category. These categories and examples are not to be interpreted as all-inclusive as to situations in which discipline will be invoked. They are illustrative, and the University reserves the right to take disciplinary action in appropriate circumstances not set out in this Code. It is understood that each student who enrolls at Pepperdine University will assume the responsibilities involved by adhering to the regulations of the University. Students are expected to respect order, morality, personal honor, and the rights and property of others at all times.

### 1.2.1. Misrepresentation of Academic Work:

- a. Plagiarism, or the employment of another's statements or thoughts without giving that source appropriate credit (Seaver violation levels 1B, 2A, and 2E);
- b. Unauthorized multiple submission of the same paper(s) (Seaver violation level 2F);
- c. Submitting for credit a purchased assignment or paper (Seaver violation level 3D);
- d. Submission of an assignment prepared by another person (or persons) that is misrepresented as the student's independent work (Seaver violation levels 3D, 3E, and 3J);
- e. Willfully not fully participating in a team project.

### 1.2.2 Interference with Fair Competition and with Independent Intellectual Pursuits:

- a. Giving, receiving or using unauthorized aid on examinations or projects (Seaver violation levels 1C, 2B, 2C, 2D, 2G, 3B, and 4B);
- b. Collusion with others when independent work is specified (Seaver violation level 1A);
- c. Deliberately defacing or removing course materials and thereby making them unavailable to others (Seaver violation level 2H);
- d. Taking unfair advantage of other students by, without justification or permission, continuing to work after authorized time for the assignment has ended.
- e. Being aware of dishonesty in an examination process or work assignment and not promptly reporting it to the instructor or the administration (Seaver violation level 3F);
- f. False accusations, deliberately or recklessly, made regarding the integrity or competency of a faculty member or student (Seaver violation level 3L).

### 1.2.3. Solicitation of Dishonorable Behavior:

- a. Offering to buy or sell unauthorized aid on examinations, papers, projects, or grades (Seaver violation level 3G);
- b. Offering or accepting bribes related to academic work (Seaver violation level 3H).

### 1.2.4. Improper Conduct (Seaver violation level 1D):

- a. Dishonesty in any form, including illegal copying of software, and knowingly false information to the University;
- b. Forgery, alteration, or misuse of University documents, records, or identification (Seaver violation levels 2I, 3C, 3I and 3K);
- c. Failure to comply with written or verbal directives of duly authorized University officials who are acting in performance of assigned duties (Seaver violation levels 4C, 4D, and 4E);
- d. Interference with the academic or administrative process of the University or any of its approved activities
- e. Inability to maintain standards of behavior and decorum reasonably expected of a graduate class and/or otherwise unprotected behavior that disrupts the classroom environment;
- f. Theft or damage to property;
- g. Violation of civil or criminal codes of local, state, or federal governments;
- h. Unauthorized use of or entry into University facilities

- i. Violation of any stated policies or regulations governing student relationships to the University.

## 2.0 Recommended Sanctions

### 2.1. First Honor Offense:

- a. Failing grade for the test and/or assignment
- b. Or failing grade for the course and probation. Probation - status of the student indicating that the relationship with the University is tenuous and that the student's records will be reviewed periodically to determine suitability to remain enrolled. Specific limitations to and restrictions of the student's privileges may accompany probation;
- c. Or immediate suspension from the University (duration to be determined) for a minimum of one semester;
- d. Or immediate and permanent dismissal from the University.

### 2.2. Second Honor Offense: Immediate and permanent dismissal from the MS ACCT Program.

Any sanction given to a student will be on permanent file with the Associate Dean's Office of the student's school of admission and, if the student is dismissed, with the Office of Student Information and Services (Registrar's Office). To assist in future deliberations of the Joint Program Academic Ethics Committee (JPAEC), a summary of prior cases without name identification but including their general facts and recommendations, shall be maintained in the Program Office and made available to the JPAEC.

### 3.0 Committee Hearing Purposes

The hearing procedures are designed with the following purposes in mind:

- a. To provide a positive direction in cultivating academic ethics; and
- b. To ensure thorough and fair investigation of pertinent evidence;

Such purposes are to be attained through the efforts of the JPAEC.

### 4.0 Guidelines for Conducting the Hearings

It is to be understood by all parties dealing with the JPAEC that it is not a court. The JPAEC is an educational committee which deals with students and members of the University community only as their status pertains to the educational aspect of the MS ACCT Program. Its proceedings are concerned with fundamental fairness and are not to be construed as being subject to formal courtroom procedures.

### 5.0 Reporting

If a violation of ethics cannot be fairly resolved between the professor and student involved, the professor will report the alleged violation to the chairperson of the JPAEC. The accused student shall be granted up to five business days to prepare his or her case as determined by agreement with the JPAEC chairperson. The accused has the right to consult with an advisor from within the University community.

### 6.0 Composition of Committee

6.1 The JPAEC will consist of not less than two students and three faculty representatives from the MS ACCT Program Committee. One faculty representative shall be a Seaver faculty member, one shall be a Graziadio School of Business and Management faculty, and the third shall be appointed by the MS ACCT Program Chair.

### 6.2 Tenure & Vacancies

The student representatives will be selected by the MS ACCT Program Chair, and will serve a one-year term beginning in August. In the event of a student or faculty vacancy, the chairperson of the JPAEC will notify the MS ACCT Program Chair who will select a replacement.

### 6.3 Chairperson

A non-voting chairperson (except in the case of a tie vote) shall be elected by the JPAEC from among the Committee's faculty members.

### 6.4 Officers

A secretary shall be elected by the JPAEC. This election by ballot will be conducted by the chairperson without nomination. In the absence of the chairperson, the secretary serves as chair.

### 6.5 Quorum

A quorum consists of not less than three of the JPAEC members, with at least three of the minimum number present being voting members.

The Committee retains the right to redirect matters it deems outside its scope to another administrative body.

## 7.0 Functions of the Committee

7.1. The JPAEC will provide a forum in which students and faculty can bring individuals who have allegedly breached the Code of Academic Ethics and Conduct for Students. Records of such hearings will be kept in a secured file in the Office of Associate Dean of the student's school of admission.

7.2. The JPAEC will decide whether or not there is a factual basis for the allegation. In cases where findings are made against the student, the JPAEC will recommend an appropriate sanction to the MS ACCT Program Chair.

7.3. In certain cases, the JPAEC will function as a clearinghouse for complaints submitted in writing to it and the penalty accorded for the incident would be under Recommended Sanctions, 2.1.a. or 2.1.b.:

- a. Cases where the student has admitted guilt; and
- b. Cases where the faculty member confronts the student based on visual evidence.

In such cases, the faculty member, after discussion with the student, will file a formal charge with the JPAEC, and this charge will be kept on permanent record. (See "Procedures for a Hearing") Any student having a charge filed against him or her in this manner has the right to appeal the faculty member's decision to the MS ACCT Program Chair. Any faculty member assigning a sanction [(2.1.a.) or (2.1.b.)] to a student will advise him or her of the right to appeal it to the MS ACCT Program Chair. If the JPAEC receives any other written allegations against the same student at any time during the student's career in the MS ACCT Program, a hearing will be called and the student will be considered for recommended dismissal from school (under the Sanctions, second offense).

7.4. The JPAEC will confer with individuals, found by the Committee to have violated this Code, of their opportunity to appeal the decision of the MS ACCT Program Chair to the Associate Deans. The MS ACCT Program Chair will notify the JPAEC of any decisions made on cases submitted to his or her office.

7.5 At least three JPAEC members shall be present for a vote to be called. Specific sanction(s) will be decided by a concurring vote of not less than, if five or six members are present, three, and if seven are present not less than five concurring. Vote is by secret ballot and is counted by the chairperson and the secretary. The results (and the ballots) will be presented to the Associate Deans.



7.6. Changes in the Code of Academic Ethics and Conduct for Students: Any alterations in the Code must be initiated by the JPAEC or the MS ACCT Program Committee and must carry by unanimous vote of the JPAEC.

## 8.0 Procedure for Bringing an Allegation of a Violation of the Code of Academic Ethics and Conduct for Students

8.1. A student or faculty member suspecting a violation of this Code should, at his or her discretion, make an attempt to meet with the accused student and discuss the basis of the allegation and evidence to see if there is some acceptable explanation.

8.2. If the student is unavailable for a meeting or if the complaining student or the complaining faculty member deems the student's explanation unsatisfactory, the complaining student or the complaining faculty member should hand-deliver or send the written allegation to the student by certified U.S. Mail with a return receipt requested or other reasonable delivery method, including but not limited to Pepperdine email. The return receipt or other evidence of delivery of the written allegation and a copy of the written allegation should be promptly sent to the chairperson of the JPAEC. The letter should include: a) What the alleged violation is; b) Whether the accused student was spoken to about the evidence and what explanation, if any, was provided; c) Copies of all relevant information, including, unless contrary in the judgment of the MS ACCT Program Chair or faculty member to the best interests of a student, the names and signed statements of any witnesses to the incident; d) Phone numbers and offices where the student can reach the MS ACCT Program Chair or the faculty member making the allegation and the chairperson of the JPAEC; and e) A statement warning the student to respond promptly when contacted by the chairperson of the JPAEC regarding the allegation so that a hearing can be arranged. Example: "Failure to respond to this notification will be considered a waiver on your part and may jeopardize your status at Pepperdine University." In place of the letter, the complaining student or the complaining faculty member can use the ABC form found here: [URL](#).

8.3. Once a copy of the allegation has been received by the chairperson of the JPAEC, he or she will contact, within ten business days of receipt, the student by phone or certified mail, return receipt requested, to schedule a hearing. The hearing should be scheduled within fifteen business days after notice has been given by phone or sent by certified mail but not sooner than the time agreed for the accused student to prepare his or her case per the Reporting section of the Code. All telephone conversations shall be followed by written confirmation. During the initial conversation or, if necessary, by certified mail, the chairperson will inform the student of the following: a) The allegation for which the hearing is being called; b) The possible sanction(s) specified in the Code; c) The procedures that will be followed during the hearing (a copy of the Code and procedures shall be supplied to the student at this time, if requested); d) The student's right to bring an advisor from within the University community (faculty, staff, or student) to the meeting; and e) The student's right to bring witnesses to the meeting.

8.4. If, for a substantial reason, the accused student cannot attend the hearing at the arranged time, the student should contact the chairperson as soon as possible. If the student cancels or postpones a second meeting, the Committee may rule that the failure to appear may be considered a waiver by the student of presence at the hearing, and the Committee may hold the hearing without the student present.

8.5. If the student has admitted responsibility and if the infraction justifies Sanction 2.1.a. or 2.1.b. (see Code of Academic Ethics and Conduct for Students), the complaining faculty member will file with the Committee the form titled "Violation of the Code of Academic Ethics and Conduct," and assign the appropriate Sanction. The student will also sign the form. A hearing will not be necessary unless, after receiving the completed form, the Committee determines that this infraction is the student's second offense.

8.6. If the student does not contest the accusation or appeal the Sanction (2.1.a., 2.1.b.), and if the Committee determines that this is the student's first offense, then no hearing will be held.

#### 9.0 Procedure for the Hearing Before the Joint Program Academic Ethics Committee (JPAEC)

9.1. The hearing will be called to order at the time specified in the notification provided to the involved faculty member and the accused student. The hearing cannot begin without a minimum of three Committee members, the accused student and the accusing faculty in attendance. No member of the Committee, who is otherwise interested in the particular case brought before it, whether it is the bringing of accusation against the student or developing or presenting the case against the student, shall sit in judgment. This Committee member will be replaced as stipulated in section 9.2 of the procedures.

9.2. If the requisite number of Committee members for a quorum is not available, an alternate Committee member, from the same program as the excused Committee member, will be selected by the MS ACCT Program Chair to participate in the hearing.

9.3. If he or she so desires, the student appearing before the Committee shall have the right to be assisted at the hearing by an advisor of his or her choice who is willing to participate. The advisor, however, shall be from the Pepperdine University community, either faculty, staff or student. The student shall notify the Committee chairperson of the name of the advisor and the relationship to him or her at least twenty-four hours prior to the hearing. The Committee may request that the advisor make a brief statement on the student's behalf. Otherwise, the advisor will limit himself or herself to consultation with the student.

9.4. Failure to respond to the notice or appear before the Committee will be construed as a waiver of the right to be present, and a student's status may be jeopardized by such a failure to appear.

9.5. Except in special circumstances found to exist by unanimous vote of the Committee hearing the case, the student and the accusing faculty member will be present at all times during the testimony phase of the hearing. However, they will not be allowed to interrupt or interject any comments while testimony is being given by the student, the accuser, or witnesses for either side. The witness, who testified, will then be asked to leave the room and the faculty member shall be questioned by members of the Committee on any points of evidence upon which the Committee members are unclear.

9.6. The student and the accusing faculty member shall notify the chairperson of the Committee, at least twenty-four hours prior to the hearing, of the written witness statements desired to be presented or the names of the witnesses they choose to have testify, and they shall assume responsibility for the presence of the evidence or witnesses at the hearing. If the offered evidence is cumulative, the Committee, by majority vote, may limit the number of witnesses or evidence.

9.7. All hearings will be closed and limited to members of the Committee, the accused student, advisors involved in the hearing and the faculty members involved in the case. Authorized witnesses will be present to testify one at a time and will leave the hearing as soon as their testimony is completed.

9.8. The hearing will begin with a statement read by the chairperson summarizing the procedures to be followed.

9.9. At all times the student will be presumed innocent with the burden of proof placed on the person(s) making the allegation to establish, by clear and convincing evidence, the truth of the allegation. All relevant evidence, as determined by the chairperson, is admissible. However, should a member voice objection to the admissibility or exclusion of

evidence, then the majority vote of the members shall determine if the particular evidence will be admitted or excluded. Questions seeking clarification or amplification may be directed by the Committee to the student, the accusing party or a witness.

9.10. The chairperson will read the allegations aloud to those present. The faculty member or accusing student will present to the Committee any relevant evidence he or she wishes to have considered. At this time, the faculty member or student may bring in witnesses if deemed relevant to the case. All witnesses will be given an oath to tell the truth. At the conclusion of the witness' presentation by the party calling the witness, the Committee may question the witness on any points of evidence about which the Committee members are unclear. The witness will then be asked to leave the room and the faculty member or accusing student shall be questioned by members of the Committee on any points of evidence about which the Committee members are unclear.

9.11. The accused student will be given an opportunity to defend him or herself, including giving evidence and providing witnesses so long as such evidence is relevant to the case. At the close of the student's presentation, Committee members shall be given the opportunity to question the student on any relevant points of evidence which to a Committee member is unclear. The student may decline to answer a question. The Committee may consider such a declination in its deliberations and ultimate decision.

9.12. At the close of the witness's testimony, members of the Committee shall be given the opportunity to question the witness on any relevant points of evidence which to the Committee members is unclear. The witness will then be asked to leave the room.

9.13. After all evidence has been presented the accused student and the accusing faculty member will be asked to leave the room while the Committee deliberates. At this time, the Committee will review and discuss all the evidence presented. All matters upon which the decision may be based must be introduced into evidence during the hearing before the Committee. Formal rules of evidence shall not be applicable in proceedings conducted pursuant to this Code. Only relevant evidence shall be admitted, which is evidence reasonable persons would accept as having probative value on the issues that are before the Committee. When deliberations have been completed, a secret ballot will be taken to decide on the validity of the allegation against the student. The ballots will be counted by the secretary and given to the chairperson who will verify the vote and report the result to the Committee members.

9.14. The Committee decisions will be made at the conclusion of the hearing unless otherwise continued at the discretion of the Committee.

9.15. The allegation against the student will be sustained based upon a majority of voting members present. The Committee will then vote on an authorized sanction (as described in the Code) to be recommended to the MS ACCT Program Chair. The recommended sanction must have a majority vote of the members present who voted on the underlying allegation.

9.16. To maintain a record of the hearing, the secretary will prepare a summary of the evidence presented at the hearing. The summary shall consist of a statement covering the chronological sequence of the proceedings, the evidence presented, and the conclusions reached by the Committee. The summary shall be reviewed and signed by the secretary and the chairperson. Any member may append the report with his or her dissent or non-concurrence with the decision.

9.17. Formal written notice of the decision will be sent to the student, the accusing faculty member and the MS ACCT Program Chair.

9.18. All notes and recordings of the hearings shall be given to the Associate Deans to be kept as specified in the Code.

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