

Department of Accountancy
Advising Guidelines for Independent Studies Courses

ACCY 199 (Undergraduate Open Seminar) and ACCY 593 (Special Research Problems) provides for individual investigations or research projects selected by students in consultation with a supervising faculty member and subject to approvals by the program advisor and the executive officer of the department.

1. ACCY 199 and ACCY 593 offer variable credit – from 1 to 5 credit hours for 199 and from 1 to 8 hours for 593. The amount of credit awarded should correspond directly with the nature and scope of the student’s investigation or research project topic. Generally, the Department will allow no more than 2 hours of ACCY 593 credit to be applied toward the 32 hours required for a master’s degree. Some guidelines for assessing investigation/research scope include:
 - a. Estimated amount of time to complete the project. Generally, the department expects a student to devote approximately 45 project-hours for each credit hour.
 - b. Tangible project output. The Department expects a student to produce tangible project output that is then graded by the faculty member supervising his/her investigation/research project. Generally, such project output is in the form of a written report, in good format, describing the student’s investigation/research project.¹ The report for an independent study awarding 1 credit hour should be approximately ten to twelve pages in length, while reports for independent studies awarding greater amounts of credit generally will need to be considerably longer depending upon the nature of the project. Further, the student’s independent study course grade should reflect evaluations of both the report content and its English writing style and grammar.
2. To qualify for Independent Study, students must prepare an adequate investigation/research project proposal and attach a copy of the proposal to the Independent Study petition form forwarded to the appropriate program advisor. The Department expects that electives, both accountancy and non-accountancy, taken by accountancy master’s students form coherent programs of graduate study that relate to the program’s required accountancy courses. Thus, project proposals for ACCY 593 should justify the investigation/research project topic in relation to the student’s program of study.
3. Students should note that faculty will establish appropriate milestones and benchmarks for a student’s investigation/research project and will require the student to submit progress reports at reasonable times throughout the semester.

¹At minimum, investigation or research project reports should contain: (1) an introduction that specifies the project objectives and questions, together with a justification of the importance of such objectives/questions, (2) a description of the methods used in conducting the investigation/research project, (3) the findings of the investigation/research project, (4) interpretation of findings and conclusions that relate to the investigation/research project objectives and questions, and (5) a reference list that documents the investigation/research project information sources.