Fall 2003 will be a particularly exciting semester because it marks the start of the new Walton College undergraduate business core curriculum. The new core curriculum is focused on business processes. It will integrate the material covered in the introductory sequences in accounting, finance, management, marketing and systems to make their interaction in business clear and provide the opportunity for increased experiential learning. Freshmen this year will begin the new core, starting with freshman year courses in business law, economics, business foundations, and data analysis.

Our three sophomore-level pre-business courses—ACCT 2013, 2023 and BLAW 2013—are among those business core courses being redesigned. Most of the material covered in ACCT 2013 and 2023 will be distributed throughout the new core; some of the material in BLAW 2013 will be distributed in other core courses and the remaining material will be in the new 2 credit-hour WCOB 1012 course, Legal Environment. For returning students, the transition to the new core will take place as follows:

ACCT 2013 is being offered for the last time in Fall 2003. If a student has not successfully completed ACCT 2013 by the end of the Fall semester, they will be under the new curriculum and will take Business Foundations and other new business core courses as appropriate.

ACCT 2023 will be offered for the last time in Spring 2004 and Summer 2004. Students who have not successfully completed the ACCT 2013/2023 sequence prior to Fall 2004, will take

BLAW 2013 was offered for the last time during Session 2 this summer. Students who did not complete the 3-credit course BLAW 2013 by the end of the summer will substitute the new curriculum 2-credit course WCOB 1012, Legal Environment, starting in the Fall.

If you have questions about the curriculum changes, see the Undergraduate Studies Office, your advisor or Susan Schroeder, Accounting Assistant Department Chair.

All the faculty hope you have had a great summer and look forward to seeing you on campus again soon!

Karen Pincus

To our MAcc Graduates: Your MAcc degree will continue to earn respect. The caliber of the students remains high and the reputation of the program continues to grow. The Federation of Schools of Accountancy has invited our GSB recruiting director, Emily McClain, to share the practices from our program at its upcoming meeting in Denver. The University of Arkansas is a benchmark school for a growing number of other Masters of Accountancy programs.

To our Incoming MAcc Students: We are glad you are joining the MAcc program—we will challenge you in the next year, so enjoy the rest of your summer! Your hard work will pay off with job opportunities (see the employers’ message above). Watch your mailbox for information about the Graduate School of Business orientation program on August 21st and your assignments for the first day of classes, August 25th.

To Undergraduate Accounting Majors: See the above messages for reasons to consider our MAcc program. Seniors should plan to take the GMAT soon—applications will be reviewed beginning March 2004; assistantship awards will be made at that time. Even if you don’t qualify for assistantships or scholarships, don’t let money keep you from getting your graduate degree. Higher education is recognized as one of only a few good reasons to incur reasonable debt. According to Liz Pullium Weston, you can safely borrow for education if you can pay off your loans within 10 years limit- ing payments to 10% of gross income. (“How much college debt is too much?” money.cnn.com/pf/101/lessons/9/page2.html)

To our Employers: We thank you for your support of our MAcc program. Over 85% of our students had jobs by graduation. Look for another great group of students for the Class of 2003 is now joining the MAcc program—the reputation of the program continues to grow.

According to Liz Pullium Weston, you can safely borrow for education if you can pay off your loans within 10 years limit- ing payments to 10% of gross income. (“How much college debt is too much?” money.cnn.com/pf/101/lessons/9/page2.html)

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Honors Program

The Honors Program in the Walton College just completed its fourth year, graduating 50 students from the program – including 15 accounting majors, more than any other major.

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

Students in the Honors Program are automatically also part of the newly created Honors College, established as a result of a $300 million gift from the Walton Family Charitable Support Foundation. Students in the Walton College Honors Program take honors classes both within and outside of the college. In addition, they are eligible for many benefits, including graduation “with honors,” priority registration, exclusive use of a computer lab/study area, priority for participation in the Arkansas Cooperative Education Program, SAKE, SIFE, and Portfolio Management, and financial support for study abroad. Interested students should contact: Professor John Norwood at (479) 575-6353, or jnorwood@walton.uark.edu.

Beta Alpha Psi News

Beta Alpha Psi (BAP) is the national honor society for information professionals. Our award-winning chapter is open to accounting majors who meet certain criteria. BAP holds meetings during the school year every Thursday evening. These are opportunities to network with employers, faculty and other accounting students to participate in social events and community projects.

Students may pledge BAP during their sophomore year after completing ACCT 2023 or Business Foundations if they have a 3.0 GPA both overall and in accounting. A pledge may become a full member upon completion of any 3000 level accounting course while maintaining the GPA requirements. If someone had a bad freshman year, other GPA requirements for the most recent 30 or 50 semester hours may make admission possible. Contact the U of A BAP chapter advisor for details. Announcements will be made during the first week of classes about meeting times and locations.

BAP is planning the annual Meet the Employers night to begin at 5:30 p.m. on Thursday, September 25 in the Reynolds Center. All accounting majors, or those thinking of majoring in accounting, are invited to attend to meet prospective employers for both internships and careers. It is a lot less stressful to go to a job interview planning to talk to some-one you have met before, so don't wait until close to graduation to make progress on your job search!

Allen Pierce is our incoming BAP President for the 2003-2004 academic year. Other officers are Jill Allison, Max Bachman, Jeremy Bruner, Lauren McGoggin, and Signa Smith. We are looking forward to another active and fun year.

Spring 2004 Course Schedule

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

Sophomore-level courses:

- ACCT 2023 - Introduction to Accounting Information II: 16 sections

Junior-level courses:

- ACCT 3533 - Accounting Technology
- ACCT 3613 - Managerial Uses of Accounting Information
- ACCT 3721L - Financial Accounting Computer Lab
- ACCT 3723 - Financial Reporting & Analysis
- ACCT 3843 - Fundamentals of Taxation
- BLAW 3033 - Commercial Law

Senior-level courses:

- ACCT 4673 - Product, Project & Service Costing
- ACCT 4753 - Generally Accepted Accounting Principles (GAAP)
- ACCT 4963 - Operational Auditing

Please note that all junior level (3xxx) business core courses and all junior level (3xxx) accounting courses are prerequisites for Operational Auditing. Be sure to complete these prerequisites.

Master-level courses:

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

For all 4000 and 5000 level courses, be sure to check the Blackboard course pages on the department’s website for first day of class materials and assignments.

HOMEWORK . . . .already?

Please note that all junior level (3xxx) accounting courses are prerequisites for Operational Auditing.
**Advice from Emeritus Professor**

**G. William Glezen**

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

**Juniors & Sophomores**

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

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

* **Evidence of leadership** - You can demonstrate leadership with active involvement in an organization of your choosing. You will also have opportunities to lead team projects in many of your classes. Take advantage of these opportunities.

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

* **Ability to interact with others** - Learn to deal with people in your summer and part-time jobs and team projects in class.

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

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

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

**MAcc and Seniors**

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

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

* **Learn something about the companies you may want to interview with** - If you access the accounting department’s home page, [http://waltoncollege.uark.edu/ACCT](http://waltoncollege.uark.edu/ACCT), you will find links to many of the employers who interview on campus.

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

  ✓ Tell me about a time when you helped to resolve a group problem. What caused the problem? What did you do? How was it resolved?

  ✓ Tell me about a time when you were in charge of some project and had to let others help you. What were the circumstances? How did you assign the work? What was the outcome? What would you do differently?

  ✓ Tell me about a time when you had to deal with the public. Who was involved? What did you do? How did they respond?

  ✓ Tell me about the most difficult work or school problem you have ever faced. What steps did you take to solve it?

The key to successful interviewing is preparation! The faculty and personnel in the Career Development Center will assist you in many ways, but you will increase your chances of getting the job you want if you come back in the Fall ready to interview.
How do you get your news about your classes and other department events? Three times a year, the Razorback Accounting News will update you on major department events. But, on a day to day basis, most of your information about classes, job opportunities, and department events will come to you from two sources: the department webpages and your e-mail.

The department website includes general information (such as the department’s mission, its history, and back issues of the newsletter), information about the bachelor’s, master’s and doctoral programs, faculty profiles, career and employer information, information about student organizations, and information about alumni. It also includes a very important class resource: a Blackboard webpage for each accounting course. This is where you go to find the syllabus for your course, copies of handouts (such as lecture notes), exam information, and other crucial information.

Before the first day of classes, you should check the web for each of your courses. The department website is at http://waltoncollege.uark.edu/ACCT

Once there, choose Course Materials, then your particular courses. Senior and graduate level courses usually have an assignment to prepare for the first day of class—so it is particularly important to check the syllabus early for 4000-level and 5000-level courses.

E-mail is another essential. Here’s a thought to ponder: in a typical month, the UA e-mail system generates messages equivalent to 48 square miles of paper! Our assistant department chair, Susan Schroeder, uses e-mail to communicate with students on a regular basis. If you aren’t checking your e-mail regularly (once a day wouldn’t hurt); you are missing a lot!

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

One good place to start is at the Department’s information table at the Beta Alpha Psi Meet the Employers night on Thursday, September 25 at 5:30 p.m. in Seminar Room A at the Reynolds Center. We will have handouts on undergraduate curriculum, the MAcc Program and certification exams (CPA, CMA, CIA). We hope to see you there!

For information about graduate programs, see MAcc Program Director Deborah Thomas or Doctoral Program Director Carolyn Callahan. For any other question, contact your faculty advisor or the Assistant Department Chair, Susan Schroeder, or Chair, Karen Pincus. If you don’t know who to see, stop at the reception desk in Room 401 and just ask.

New Ethics & Governance Seminar

This Fall, a new course on ethics and corporate governance will be offered as a senior honors seminar (ACCT 4003H) and as a MAcc elective (ACCT 5493). The course, taught by Professor Don Finn, will include a basic introduction of business ethics issues and a particular emphasis on corporate governance issues to establish the link between leadership, especially tone-at-the-top, and the responsibilities of business and accounting executives. The course will also cover judicial issues of the Sarbanes-Oxley Act and Securities and Exchange Commission directives.

Professor Finn notes that the behavior of business leaders has been the cause of much concern due to a recent wave of corporate scandals. He hopes the class will help students think deeply about the issues involved. The class will use readings, discussions, cases and preparation of position papers to bring the issues into focus.

Look Ahead: CPA Exam

Beginning in April 2004, the Uniform CPA Examination will use a new format and be delivered by computer. In Spring 2003, Walton College seniors and MAcc students participated in a pretest of the exam that helped students become familiar with the exam’s content and format. These students also found that knowing more about the exam helped them to appreciate some of the technical topics studied in their accounting classes. So, it is a great idea for students at all levels to look ahead to the CPA exam or other professional exams like the CMA (Certified Management Accountant) and CIA (Certified Internal Auditor). The department website has basic information about professional exams and links to exam websites.

A wealth of information about the CPA Exam may be found at the website: www.cpa-exam.org. There are two items in particular that can help you as you look forward to the day you sit for the exam. First, on the Reports and Research section of the website’s Learning Resource Center, you can view or download the Uniform CPA Examination Content Specifications Update Study: General Business Knowledge Required by CPAs in Public Accounting. This document provides a content outline for all the topics covered on the exam. Second, check out the tutorial that covers the examination’s format and navigation functions. Look ahead!
2003-2004 Faculty Directory

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Dr. Marinus (Rien) Bouwman
Professor
Phone Number: 575-6117
Room Number: 450
Email: rbouwman@walton.uark.edu
Courses: Product, Project & Service Costing; Asset Management; Business Foundations

Ms. Mary Beth Caldwell
Instructor
Phone Number: 575-6617
Room Number: 466
Email: mcaldwell@walton.uark.edu
Courses: Introduction to Accounting Information I & II

Dr. Carolyn M. Callahan
Professor
Doctoral Program Director
Phone Number: 575-6126
Room Number: 454
Email: ccallahan@walton.uark.edu
Courses: Restructurings; Ph.D. seminars

Dr. Don Finn
Professor
Phone Number: 575-6157
Room Number: 461
Email: dfinn@walton.uark.edu
Courses: Ethics and Corporate Governance; Ph.D. seminar; Product, Service & Project Costing

Mr. Don Harrison
BLAW Instructor
Phone Number: 575-6083
Room Number: 474
Email: wgreenhaw@walton.uark.edu
Courses: Legal Environment

Mr. Matthew Lawrence
BLAW Instructor
Phone Number: 575-6083
Room Number: 455
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Courses: Legal Environment

Dr. Charles Leflar
Clinical Associate Professor
Phone Number: 575-6616
Room Number: 467
Email: cleflar@walton.uark.edu
Courses: Introduction to Accounting Information I & II; Operational Auditing

Dr. Michael Mosebach
Assistant Professor
Phone Number: 575-6118
Room Number: 470
Email: mmosebach@walton.uark.edu
Courses: Financial Reporting and Analysis; Generally Accepted Accounting Principles

Professor John Norwood

If you think education is expensive, try ignorance.
- Derek Bok

Mr. William Greenhaw
Dr. Gary Peters
Associate Professor
Honors Program Director
Phone Number: 575-6353
Room Number: 328D
Email: jnorwood@walton.uark.edu
Courses: Legal Environment; Commercial Law; Freshman Business Connections; Honors College colloquium

Dr. Karen Pincus
Professor
Department Chair
Phone Number: 575-6119
Room Number: 447
Email: kpincus@walton.uark.edu
Courses: Fraud Prevention and Detection; Ph.D. colloquium

Ms. Susan Schroeder
Instructor
Assistant Department Chair
Phone Number: 575-6124
Room Number: 449
Email: sschroeder@walton.uark.edu
Courses: Financial Accounting Lab

Ms. Carole Shook
Instructor
Phone Number: 575-6096
Room Number: 471
Email: cshook@walton.uark.edu
Courses: Introduction to Accounting Information I & II

Dr. Rodney Smith
Assistant Professor

Dr. Rodney Smith
Assistant Professor

Dr. Rodney Smith
Assistant Professor

Professor Deborah Thomas
Associate Professor
MAcc Program Director
Phone Number: 575-6113
Room Number: 456
Email: rsmith@walton.uark.edu
Courses: Accounting Technology; Freshman Business Connections

Dr. Timothy West
Associate Professor
Phone Number: 575-6127
Room Number: 458
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Courses: Managerial Uses of Accounting Information

Mr. Michael Whitmore
Instructor
Phone Number: 575-6129
Room Number: 469
Email: mwhitmore@walton.uark.edu
Courses: Introduction to Accounting Information I and II

Dr. William Wright
Professor
Phone Number: 575-6116
Room Number: 468
Email: wwright@walton.uark.edu
Courses: MBA accounting courses
## 2003-2004 Doctoral Student Directory

<table>
<thead>
<tr>
<th>Student Name</th>
<th>Email</th>
<th>Room Number</th>
<th>Phone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Meshari Al-Harshani</td>
<td><a href="mailto:meshari@walton.uark.edu">meshari@walton.uark.edu</a></td>
<td>460</td>
<td>575-7107</td>
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<tr>
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<td>575-7107</td>
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<td>457</td>
<td>575-5420</td>
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<tr>
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<td>457</td>
<td>575-5420</td>
</tr>
<tr>
<td>Ali Serhan</td>
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<td>460</td>
<td>575-7107</td>
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<tr>
<td>Martin Stuebs</td>
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<td>451</td>
<td>575-6125</td>
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<tr>
<td>Maureen Butler</td>
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<td>575-7107</td>
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<td>Marion McHugh</td>
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<td>Janet Mosebach</td>
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<td>Angela Spencer</td>
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<td>575-7107</td>
</tr>
<tr>
<td>Jill Zuber</td>
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<td>464</td>
<td>575-6070</td>
</tr>
</tbody>
</table>

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**IS GRADUATE SCHOOL IN YOUR FUTURE?**

MAcc program:
See Professor Thomas
Room 448, Phone: 575-6132

Ph.D. program:
See Professor Callahan
Room 454, Phone: 575-6126
If you are in the MAcc class of 2004 or a BSBA graduating senior (in December, May or August) who is not planning to enter the MAcc program, your search for employment will begin shortly after classes start. Here’s the schedule to date of on-campus interviews for accounting majors:

**September 30**
**Ernst & Young, LLP**
all offices
www.ey.com

**October 9**
**Wal-Mart Internal Audit**
www.walmartstores.com

**October 10**
**Stephens, Inc.**
www.stephens.com

**October 14**
**ConocoPhillips**
www.conocophillips.com

**Dates will be announced for:**

- **Accenture**
  Dallas and other offices
  www.accenture.com

- **Alltel Corp.**
  Little Rock, AR
  www.alltel.com

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

- **Cargill (Honeysuckle White)**
  AR, TX & MO
  www.cargill.com

- **Deloitte & Touche, LLP**
  all offices
  www.dttus.com

- **Erwin & Co., CPA**
  Little Rock, AR

- **S.F. Fiser & Company**
  Northwest Arkansas

- **Jeffrey, Phillips, Mosley & Scott, P.A.**
  Little Rock, AR
  www.jpmsepa.com

- **Moore Stephens Frost CPAs**
  Little Rock, AR
  www.msfrost.com

- **PricewaterhouseCoopers, LLP**
  all offices
  www.pwcglobal.com/ocp

- **Tyson Foods**
  Northwest Arkansas
  www.tyson.com

For information about recruiting, see waltoncollege.ualr.edu/careerdevelopment and mark your calendar for the Fall 2003 Career Fair **Tuesday, September 17, 10:00 a.m.-3:00 p.m.** at the Arkansas Union.

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

If you are graduating in December 2003, May 2004 or August 2004, job interviews will begin in late September and most accounting graduates have their job decision made before the end of Fall semester! So, if you are in this group, you need to be thinking about writing your resume now since you will need to have one shortly after classes start in August. If you aren’t graduating, but are interested in Cooperative Education or internship jobs, then you, too, will need a resume.

In 2002, the Career Development Center introduced a new online system called eRecruiting that is accessible to both UA students and employers – and it has been a big hit. Students will use eRecruiting to find out which companies are interviewing on-campus during the fall and spring semesters; submit resumes to be considered for interviews; choose interview times; view workshop and events calendars; view company information and much more. Employers will use eRecruiting to pre-select students for interviews and to get to know you a little before the interview day.

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

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

The Career Development Center and eRecruiting work with the faculty to help you find a great job that takes advantage of your accounting education. But you need to get organized early and participate in the Fall on-campus interviews to increase your chances of finding a job before you graduate. So put writing a resume high on your To Do list–don’t delay!
Sample Resume
Karry Cash
1000 Main Street
Fayetteville, AR 72701
(479) 555-5555
kcash@uark.edu
http://comp.uark.edu

Education
University of Arkansas, Sam M. Walton College of Business, Fayetteville, AR
Candidate for MAcc degree, May 2004
Bachelor of Science in Business Administration, May 2003
Major: Accounting
• Walton College Honors Program, GPA 3.80

Honors
Walton College Graduate Assistantship, 2003-2004
Dean’s List Fall 2000, Spring 2000
Chancellor’s List Spring 2001, Fall 2002

Leadership Experience
Volunteer for Habitat for Humanity, 1999 - present
Member: Hog Wild Band, 1999 - present
President: Commuter Students Association, 2000 - 2001
Member: Beta Gamma Sigma, 2001 - present
Member: Beta Alpha Psi, 2001 - present

Work Experience
Company XYZ, Springdale, AR, April 2000 - May 2001
Intern
• Assisted with accounts payable and receivable.
• Managed weekly payroll for five departments.
• Developed new, efficient process to administer database system.
• Trained new employees.

Firm ABC, Fayetteville, AR, June 1998 - April 2000
Receptionist
• Directed incoming calls throughout seven departments.
• Administered data input, processing, and output procedures for customer database system.
• Recorded contracts for commercial and passenger units for inventory allocations with Wal*Mart Stores, Inc.

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

Interests
Hiking, international travel and cooking.
Things To Do Before Classes Start . . .

All students:

1. Check out the Blackboard course page and read the syllabus for each Fall Class. Students taking 4000 and 5000-level courses should also complete assignments DUE on first day. See box on page 2 and Mail and More story on page 4.

2. Mark your calendar to attend the Meet the Employers social on Thursday, September 25. See BAP story on page 2 and Answers story on page 4.

3. Check your e-mail before returning for classes and once you begin classes... keep checking your e-mail. See Mail and More story on page 4.

Students graduating in December 2003, May 2004 or August 2004:


5. Register for eRecruiting by the end of the second week of classes. See Recruiting and Resume stories on page 10.

Check out the Accounting Department Website!

http://waltoncollege.uark.edu/ACCT