2013-2014
SURVIVAL GUIDE
DAY TAX PROGRAM

THIS BOOK WILL
SAVE YOUR LIFE.

TEL: 415-442-7880
E-MAIL: TAX@GGU.EDU
WEB: HTTP://WWW.GGU.EDU/PROGRAMS/TAXATION
A Message from Mary Canning, Dean Bruce F. Braden School of Taxation:

Welcome to the 2013-2014 Full-Time Day Tax Program! The Bruce F. Braden School of Taxation professors and I are preparing to begin a new exciting academic year with all of you. You have chosen our accelerated program after full consideration and have made a commitment to a full immersion in taxation. All of you have spoken to either one of our program coordinators or me at least once in the process of making your decision. We are all careful to advise students as to the intense and accelerated nature of this program, and I'm confident that you are prepared for this commitment. All of the Bruce F. Braden School of Taxation faculty and staff are here to help you and accordingly, have prepared this handbook with a calendar of deadlines and information you will need. Please be sure to read Professor Henderson’s “Keys to Academic Success” … his advice really works!

The professors are very happy to advise and meet with you, but please call or email them to make an appointment. Although, they may be on campus, they need time to prepare for classes and to deal with many other aspects of running the school.

You’ll be amazed at how quickly the 9 months will fly by. You’ll meet lots of new friends and future business colleagues and enjoy some great San Francisco memories. Just don’t let your class work fall behind. You must prepare the reading assignments and problem sets before each class! Before you know it, you will have successfully earned your M.S. in Taxation and be working in the tax field!

As you go through this handbook, please pay careful attention to the forms, instructions and deadlines. The deadlines for the forms are all marked on the forms themselves as well as on the calendar we have provided. Be sure to refer regularly to this calendar as we have indicated the many placement and enrichment workshops, and employer visits and other activities we have planned for you. Things will change, so check the Bruce F. Braden School of Taxation web page regularly. To get started, please review the information contained in your survival guide.

Mary Canning
Dean, Bruce F. Braden School of Taxation
SURVIVAL GUIDE
Bruce F. Braden School of Taxation

DAY TAX PROGRAM 2013–2014

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MAc COHORT AND MS DAY TAX ORIENTATION
FRIDAY, JULY 26, 2013

8:00 - 9:00 a.m. ARRIVAL & CHECK-IN (Coffee Service & Pastries)
9:00 - 9:30 a.m. WELCOME & OVERVIEW
9:30 - 10:15 a.m. PROGRAM OBJECTIVES & EXPECTATIONS
10:15 - 10:45 a.m. PLACEMENT/INTERNSHIP OVERVIEW
10:45 - 11:15 a.m. HOW TO STUDY
11:15 - 11:30 a.m. FIRST WEEK ASSIGNMENTS
11:30 - 12:30 p.m. FIRM PARTNER PANEL: EXPECTATIONS ON THE JOB
12:30 - 2:00 p.m. LUNCH w/NEW ALUMNI
2:00 - 4:00 p.m. International students: INTERNATIONAL STUDENT SERVICES, Room 5203
   Other students: FINANCIAL AID (only 30 minutes)
4:00 - 5:00 p.m. REGISTRATION (for those still unregistered)

GGU Bookstore will be open until 4:00 pm on the day of orientation. After the 2:00pm financial aid/international session, please feel free to go to the bookstore and purchase your books.
### TERM I: July 29 - September 26, 2013

<table>
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<th>Monday</th>
<th>Tuesday</th>
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</table>
| 9 - 11:45 AM          | TA 318  
Section A  
Advanced Federal Income Tax  
Vinson                | TA 330  
Section A  
Property Transactions  
Henderson             | TA 318  
Section A  
Advanced Federal Income Tax  
Vinson                | TA 330  
Section A  
Property Transactions  
Henderson             |
| 1:30-4 PM             | TA 330  
Section B  
Property Transactions  
Henderson             | TA 329  
Sections A & B  
Tax Research  
Hutchinson & McWilliams | TA 330  
Section B  
Property Transactions  
Henderson             | TA 329  
Sections A & B  
Tax Research  
Hutchinson & McWilliams |

### TERM IA: August 27 - December 3, 2013

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<tr>
<td>12-1 PM</td>
<td>TA 396LS: Business Leadership Speaker Series (1 Unit)</td>
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### TERM II: October 7 - December 12, 2013

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| 9 - 11:45 AM          | TA 322A  
Corporations I  
McWilliams             | TA 322A  
Corporations I  
McWilliams             | TA 328  
Partnerships  
Walsh                  | Tax Compliance & Excel Workshops |
| 1:30-4 PM             | TA 328  
Partnerships  
Walsh                  | TA 338  
Tax Timing  
Walsh                  | TA 328  
Partnerships  
Walsh                  | Tax Compliance & Excel Workshops |

### TERM III: January 6 - February 6, 2014

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</thead>
</table>
| 1:30-4 PM             | TA 396EL*  
Exploring Business Leadership  
Hutchinson & McWilliams  
McWilliams             | TA 396EL*  
Exploring Business Leadership  
Hutchinson & McWilliams  
McWilliams             | TA 344*  
Trusts and Estates  
Henderson             | TA 319**  
Federal Tax Procedure |
| 5-9 PM                | TA 344*  
Trusts and Estates  
Henderson             | TA 344*  
Trusts and Estates  
Henderson             |                              | 9AM-5PM  
Jan. 4 - Feb. 1           |

### TERM IIIA: January 6 - April 26, 2014

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<th>Friday</th>
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<tbody>
<tr>
<td>9 - 11:45 AM</td>
<td>TA 302: Accountants' Professional Responsibilities and Ethics in Tax Practice (3 Units)</td>
<td>TA Elective: Any 300 series TA course that you haven't taken already (3 Units)</td>
<td></td>
</tr>
</tbody>
</table>

*optional accelerated electives

**5-week accelerated course offered on Saturdays

***Students may elect to begin their busy season internship in January and return to take electives in the summer evening session.

****2013 - 2014 Tax Cohort will be split into two sections: Section A & Section B.
EDUCATIONAL PHILOSOPHY
BRUCE F. BRADEN SCHOOL OF TAXATION
GOLDEN GATE UNIVERSITY

The cornerstone of our curriculum is primary source authority: Internal Revenue Code, Treasury Regulations, tax treaties, court cases and Internal Revenue Service promulgations. Those authorities are used to build a strong professional tax foundation and are applied to problems intended to be as close as possible to those students will see in practice.

Our pedagogy and teaching materials are designed to elicit active learning, thereby maximizing students' achievement of our programmatic and individual course learning objectives.

Our educational environment is intentionally rigorous to motivate students to excel and to prepare them for the realities of high-end tax practice.

To ensure relevancy and quality, our students are instructed only by highly qualified tax professionals, all of whom have significant tax practice experience, and all of whom subscribe to this educational philosophy.

CONSISTENT WITH THIS PHILOSOPHY, STUDENTS:

► Must always bring the appropriate volume(s) of the Code and Regulations to class since such will be used in virtually every session

► Will be expected to “drill down” in that primary authority during class discussions, when developing problem set solutions, and in exploring spontaneous “hypotheticals”

► Must support their responses in assessment activities with proper citation to specific primary authority

► Are expected to attend, participate in, and be fully prepared for each class session

► Should not expect content to simply be “dispensed”

► Are expected to be able to identify and discuss the reasoning, critical facts, limitations and context of all assigned court cases

► Should expect all assigned readings to be covered in class, CyberCampus discussion areas, or otherwise

► Should expect that assessment activities (exams and the like) and problem sets will reflect the breadth and depth of the content

► Should expect grades to accurately reflect their actual level of accomplishment
KEYS TO ACADEMIC SUCCESS

Success in graduate school is predicated in part upon intelligence. Just as an athletic coach can’t teach speed or size, we can’t teach smarts. However, I believe it is safe to assume that you have the necessary intelligence to succeed in graduate school, or you would not have been admitted. The other ingredient, then, is hard work. Unfortunately, it isn’t enough to work hard; you also need to work smart! Below are some tips for doing just that.

1. STUDY

Each course is designed in lock-key fashion – i.e., the reading assignments are clear and complete, and the objectives are straightforward. To give yourself the best chance for success, complete your assignment before you go to class. This will mean reading the assigned Code §§, regulations, judicial opinions and administrative rulings, (all of which are part of your materials), and preparing answers to the assigned problems. It is also helpful if you keep notes of your work. Part of these notes should be briefs of the cases and rulings you’ve read. A brief is simply a summary of the case organized in a manner which facilitates an understanding of its meaning so that it can be compared to other cases and applied to a given set of facts so that a decision can be reached. In preparing a brief, students generally follow the I R A C method. After writing a summary of the facts of the case, provide the following:

**Issue**
Describe the legal issue confronting the court

**Rule of law**
State the legal rule that the court applies

**Analysis**
Summarize the court’s application of the rule of law to the legal issue before it

**Conclusion**
State how the court resolved the issue

Once you’ve been doing this for a while, you’ll develop your own style. I have attached two briefs to this outline for your first reading assignment for TA 318 as examples. (In reality, I went a little overboard. I would expect a brief that you’ve done for your own edification to be much less formal.)

2. ATTEND CLASS

I know it sounds rather obvious, but you’d be surprised at how important attending class really is. Here, you’ll get your study questions answered, and also find out what you are going to be tested on. The professor may come right out and tell you, (I do), or it may be “written between the lines.” Nonetheless, you’ll only find this out in class.
Take good class notes! There is no substitute for your own notes. You may be forced to miss a class, and then you’ll have to borrow notes from another student, but you are best off taking your own notes. It has been shown that part of the learning process takes place when writing down information. Your notes will help form the basis for exam preparation.

If for some reason you are not prepared for a particular class session, you should still attend class. So much learning takes place in the classroom that is separate and apart from your studying that to miss class is to miss out on a portion of what you are supposed to learn! You can always catch up on your reading later.

3. EXAMINATION PREPARATION AND EXECUTION

For many of your classes at GGU, your entire grade will rest upon your performance on a final exam. Thus, it is imperative that you be prepared for it, and that you know how to perform on it. Below is a roadmap to success on an exam.

A. Study! (Duh!) Develop an approach before the exam – e.g., organize your thoughts in a way that allows you to attack a problem.

- Anticipate the types of problems you’ll see.
- Anticipate the specific issues you’ll need to address.

In preparing, it is a good idea to create an outline of the material being tested. (If you’ve studied for the CPA exam, you are probably familiar with Gleim outlines. Your outline of the course should be prepared in much the same way.) This outline will probably be from 30 - 45 pages in length. In addition, you should prepare a “mini-outline”, which attempts to put all of the material together in a manner designed to address the specific issues you are apt to be tested on.

Many students believe they are ready to go once they’ve prepared their outline. Not so, Sherlock! You also need to practice taking an exam! Since exam questions are generally written in the same way as the questions in your course materials, you should randomly select problems from the assignments, and answer them as you would if you were taking an exam. Put yourself under a time limit in order to mimic exam conditions. When you are done, compare your answer to the solution given in class, (which should be included in those great class notes you kept). Now you are ready.

B. Exam-taking generally

- Look to the call of the question – i.e., what are you being asked to determine?
  - This will allow you to quickly narrow down the potential issues.
- Be sure to address the question in your response – e.g., your answer should be responsive to the interrogatory. Since you are ordinarily asked to determine the likely tax consequences, reach a reasoned conclusion.

- **BUDGET** your time. Time allocations are indicated on the exam. Make every effort to stay within those allotments. See paragraph E below.

C. Multiple Choice Questions – You will probably encounter multiple choice questions in only two classes in the tax program. They are TA 318 (Individuals), and TA 319 (Tax Procedure). Here are some tips for reaching the right answer.

- Read the question and answers **carefully**.

- Look for the **best** answer. This may be the more correct, or what appears to be the least incorrect answer.

- Remember general rules of tax law when looking at the possible answers. The more general answer, the more likely it is a general rule. The more specific, the more likely it is an exception to a general rule. For exceptions to apply, you will often need to find facts that place your answer outside the general rule. If those facts are not present, the general rule is the correct answer.

- Be on the alert for “absolutes”; e.g., the use of such terms as “always”, “never”, “must”, etc. Such language is used for a reason. If an exception might apply, there is a good chance that an answer with such absolute language is wrong.

- Beware of the use of negatives in the question and/or answers. Carefully reason your way through them to ensure that you’ve given yourself the best chance to answer the question correctly.

D. Essay Questions

- Read the question **carefully**. Make sure you understand what you are being asked to do. (See “call of the question” above.)

- Break the problem down into its component parts. With rare exceptions, the facts presented are all there for a reason.

- Before answering the question, I believe it is best to prepare a **brief** outline of your answer. Spend the vast majority of your time **writing your answer**.

- Use the IRAC method, (e.g., Issue, Rule, Analysis, Conclusion), in preparing your answer.

  - Identify the specific issue you are about to address.

  - Explain the rule of law being applied.
- Apply the rule of law to the facts of the problem. Compare and contrast the various elements that make up the rule of law and the elements that are indicated in your fact pattern. It is of the utmost importance that you relate the law to the facts at hand.

- Conclude, showing the connection between the law, the facts, and your conclusion.

E. Citation to Primary Authority

Except where the instructions to a specific exam question expressly states otherwise, you must properly cite primary authority for all propositions advanced in your answer. Authority should be linked to each proposition, not string cited at the end or beginning of the problem. For example, the following would be acceptable:

“Per § 1001(c), all realized gain must be recognized.”

Alternatively,

“All realized gain is recognized. 26 USC 1001(c).”

You could even lay out the authority more informally, but expressly linked to each computational step as follows:

| Amount realized | 1,000,000 | [1001(b)] |
| Adjusted basis  | (850,000) | [1011(a), 1012] |
| Realized gain    | 150,000  | [1001(a)] |
| Recognized gain  | 0        | [1001(c)] |

But a “string cite” is generally not acceptable; e.g.:

| Amount realized | 1,000,000 |
| Adjusted basis  | (850,000) |
| Realized gain    | 150,000   |
| Recognized gain  | 0         |

IRC §§ 1001, 1011 & 1012

When you cite primary authority for a proposition, you must drill down to the specific portion of the Code or Regulations you are pointing to. Thus, if you want to cite the Code authority for the rule that wages are included in gross income, the proper citation is §61(a)(1), not §61(a) or §61.

F. Time Allotment

- Budget time wisely

- Conclude the exam on time. Exceeding the allotted time or the announced conclusion of the exam period may result in loss of points or failure on the exam.
G. Computation Questions

All of the computational work required to reach a numerical answer must be disclosed.

For example, if the exam question requires the determination of taxable income, just writing:

“To be taxable income is $800,000. Sec. 63(a).”

is not adequate. Instead, the computations required to determine that amount must be shown; e.g. (data assumed; method of citing authority discussed in E., above, used):

<table>
<thead>
<tr>
<th>Gross income:</th>
<th>Dividends</th>
<th>1000</th>
<th>[61(a)(7)]</th>
</tr>
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<tbody>
<tr>
<td>Interest</td>
<td></td>
<td>800</td>
<td>[61(a)(4)]</td>
</tr>
<tr>
<td>Wages</td>
<td></td>
<td>400</td>
<td>[61(a)(1)]</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2200</td>
<td></td>
</tr>
</tbody>
</table>

| Deductions:                      | Standard deduction | 650 | [63(c)(5)(B)] |
|                                  | Personal exemption | 0   | [151(d)(2)] |
|                                  |                     |     |             |

| Taxable income                   | 1550         | [63(a)] |
Golden Gate University is committed to preparing students to lead and serve, committed to creating an academic community that values both individual and collaborative efforts that promote learning. The University aims to cultivate a community based on trust, academic integrity and honor. Specifically, Golden Gate University seeks to accomplish the following:

- Ensure that students, faculty and administrators understand that the responsibility for upholding academic honesty lies with them;
- Prevent any students from gaining an unfair advantage over other students through academic misconduct;
- Ensure that students understand that academic dishonesty is a violation of the trust of the entire academic community;
- Clarify what constitutes academic misconduct among students at Golden Gate University.\(^1\)

The following policy applies to all students taking classes in the Schools of Business, Taxation, Accounting, Undergraduate Programs and the PLUS program regardless of location or course format.

1. ACADEMIC MISCONDUCT

Academic misconduct is the failure to maintain academic integrity. Academic misconduct includes but is not limited to:\(^3\)

a. **Plagiarism:**

In any written work, including but not limited to submitted papers, discussion postings in online work, and examination answers:

- Copying all or part of another person's written work without proper citation or attribution\(^4\)
- Representing as one's own specific phrases, sentences, paragraphs, or the specific substance of another person's work without giving appropriate credit
- Paraphrasing another person's original ideas, theories, explanations, examples, models, principles, research issues and strategies, cases, conclusions, etc. without proper attribution
- Representing as one's own another person's computer programs, web content or designs, graphic or artistic works, mathematical or scientific solutions, charts, tables, figures, or illustrations in any medium.

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\(^1\) Approved by Committee on Academic Standards, Sept. 20, 2010

\(^2\) List attributable to the Georgia Tech Academic Honor Code


\(^4\) Information on proper scholarly practices can be obtained in the GGU Library and on the Library's website
b. **Fabrication**: The falsification of data, information, or citations in any formal academic exercise.

c. **Deception**: Providing false information to an instructor concerning a formal academic exercise—e.g., giving a false excuse for missing a deadline or falsely claiming to have submitted work.

d. **Cheating**:

- Copying, in part or in whole, from another student's work, including exams, tests, quizzes, assignments, projects, online postings, work drafts or other evaluation instruments unless part of a group project in which collaboration is permitted and permission of by the originator of the work is given.
- Using or consulting sources, materials, devices, or other assistance not authorized by the instructor during a quiz, test, or examination
- Obtaining or attempting to obtain, or giving or attempting to give unauthorized aid of any type on a quiz, test, examination, or assignment.
- Unauthorized collaboration. Students may not combine efforts on any academic work, done inside or outside the classroom unless specifically permitted by the instructor. Although instructors should clearly define the limits of collaboration allowed, the absence of any instructions indicates that collaboration is not permitted. When uncertain, the student should seek clarification from the instructor. In cases of unauthorized collaboration, any student giving aid is as responsible as the recipient, unless the former is unaware that she/he has provided aid. A student who seeks unauthorized aid is responsible for participating in unauthorized collaboration whether the aid was given or received.
- Obtaining or attempting to obtain unauthorized prior knowledge of a quiz, test, or examination
- Submitting work previously presented in another course, unless specifically authorized by the course instructor
- Doing work for another student or having one's work done by another person, or representing oneself as another person, or failing to identify oneself in a forthright and honest manner in the context of an academic obligation
- Altering grades or interfering with grading policies or procedures
- Submitting or attempting to submit contrived or altered data, quotations or documentation when the intent is to mislead, or deliberately attributing material to a source other than where the student obtained it
- Any other act committed by a student in the course of academic work that defrauds or misrepresents, including aiding or abetting in any of the actions defined above.

e. **Bribery**: Offering money or other goods and services in exchange for academic favor.

f. **Sabotage**: creating an improper academic disadvantage for another student or an improper academic advantage for oneself. This includes but is not limited to:
• Acting to prevent others from completing their work. This includes cutting pages out of library books or willfully disrupting the experiments of others.
• removing, defacing, hiding or deliberately withholding library books or other materials, especially those with short-term loan periods or on reserve for courses
• theft or damage of intellectual property
• sabotaging or stealing another person's assignment, book, paper, notes, or project
• improperly accessing or electronically interfering with, electronically or via other means, the property of another person or the University.

This list is not exhaustive, and the University reserves the right to determine in a given instance what action constitutes a violation of academic integrity.

2. PROCEDURES WHEN ACADEMIC MISCONDUCT IS ALLEGED

Any student, faculty, or University employee who observes, discovers or has a good faith belief about the occurrence of academic misconduct must notify the faculty member responsible for the course in which the alleged misconduct occurred, or a dean or other administrator who will in turn notify the responsible faculty member.

When a faculty member responsible for a course has reason to believe that there has been an incident of academic misconduct, the faculty member shall:

1. Consult with appropriate university personnel (the department chair, program director, school dean and/or the academic integrity director) about the incident.
2. Inform the student of the allegations, the supporting evidence and the possible consequences, and request a response from the student.
3. Consider the response, if any, provided by the student and determine whether academic sanction(s) will be imposed and notify the student.
4. Complete an Allegation of Academic Dishonesty form and submit the form to the Director of Academic Integrity in the Office of Academic Affairs. If the faculty person deems it appropriate, recommend administrative sanctions.
5. Impose any academic sanctions the faculty member has determined to be appropriate.

If academic sanctions are imposed by the faculty member, the Director of Academic Integrity will inform the student, in writing, of the charge, the finding, the sanctions applied, and the appeal process. A copy of this notification shall be sent to the Dean or Director of the School or program in which the course is given, the Dean/Director of the School or program in which the student is enrolled, the Dean of Students, the faculty member imposing the sanctions, and the University registrar. The Allegation of Academic Dishonesty form and supporting documentation shall be placed in the student's disciplinary file residing with the Director of Academic Integrity.

If a Dean or Director of a program believes that an administrative sanction is appropriate, the Dean or Director will confer with the Director of Academic Integrity prior to making any final determination. Should the Dean or Director decide to impose an administrative sanction, the Director of Academic Integrity shall inform the student in writing of the
sanction imposed. A copy of this notification shall be sent to the Director of Academic Integrity and the Vice President for Academic Affairs.

3. SANCTIONS

Sanctions are the consequences imposed on the student for acts of academic misconduct. There are two kinds of sanctions: academic sanctions and administrative sanctions. Either one or both types may be imposed for any act of academic misconduct.

a. Academic Sanctions

The faculty member teaching the course in which the academic misconduct occurred has the discretion to impose an academic sanction s/he deems appropriate, including but not limited to:

- awarding no credit for the academic exercise for which there was academic misconduct. If the faculty members chooses to award no credit, s/he may choose to allow the student to complete an alternative assignment or examination and average the two grades together. However the faculty member is under no obligation to do so.
- assigning a grade of "F" or other reduced grade for the exam or assignment, with no possibility of ameliorating the grade by means of additional work
- assigning a grade of “F” or other reduced grade for the course
- requiring the student to withdraw from the class and record a grade of “W”

In addition to imposing academic sanctions, the University may impose administrative sanctions.

b. Administrative Sanctions

Administrative sanctions involve the student’s academic status within the University and are imposed by the Dean or Director of the School or program in which the student is admitted, or for a non-matriculating student, in which the course is given. For purposes of determining the appropriate administrative sanction the Dean or Director may seek to determine the extent to which there was past academic misconduct. The dean may, after consultation with the Director of Academic Integrity impose any administrative sanction determined to be appropriate, including but not limited to the following:

- require the student to enroll in an academic integrity program at the student’s cost
- suspend the student from the course and prohibit the student from retaking it for one academic term or more
- suspend the student for a period of time from enrolling in any course at the university
- permanently expel the student from the program in which he or she is enrolled and deem the student ineligible for subsequent re-admission to that program
- expel the student from the university.

c. Student Appeal Process

1. Academic Sanctions
A student may appeal a reduced course grade due to an academic sanction through the university grade grievance process.

2. Administrative Sanctions:

A student may appeal a dean’s administrative sanction to the Vice President for Academic Affairs. The appeal must be filed in writing within 10 business days of the notification of the sanction. The Vice President for Academic Affairs will evaluate all documentation provided by the student, faculty member, dean and director of academic integrity and rule on the appeal and communicate such ruling to the student in writing within 10 business days of receipt of the appeal. Such ruling shall be communicated to the student. The student shall have no further appeal rights.

4. PROTECTION OF PRIVACY

All written or spoken communications between the student and the faculty member and the student and University administration will be disclosed only as (1) reasonably necessary to investigate the allegations of academic dishonesty, (2) required to report the allegations of academic dishonesty to the University and student (3) appropriate in any subsequent disciplinary proceedings or legal actions and/or (4) required by law or court order.

Grade Grievance Policy

Golden Gate University subscribes to principles of fairness of academic decisions. Students will not be discriminated against and will be evaluated according to stated course objectives and requirements, and not on personal or political beliefs. Students have the freedom to express reasoned and non-disruptive exception to information presented or views offered in any course of study for which they are enrolled. Students are responsible for learning the content of the courses and for demonstrating knowledge mastered.

Students are encouraged to contact faculty members when there are questions concerning their grades. It is desirous that grade disputes be settled by the student and the instructor who gave the grade, and that the instructor and student reach a satisfactory resolution through meaningful and respectful dialogue. However, in cases where a satisfactory resolution cannot be achieved and a formal appeal is warranted, final grades will be reviewed based on the following allegations.

- The instructor deviated from written grading policies outlined in the course syllabus;
- The mathematical means by which a final course grade was calculated was not consistent with policies outlined in the course syllabus (including factual and calculation errors);
- Deviation from University policies pertaining to grading;
- The final course grade was influenced by factors other than published criteria (i.e. the decision was discriminatory);
- Factual errors or errors in judgment regarding the academic quality of a student’s work; and/or,
- An academic sanction for academic dishonesty was unfair, improper or unwarranted.

Informal Final Grade Review with Faculty Member(s)

The student must initiate a final grade review within 30 days of the beginning of the term following the term in which the grade in question was received or within 30 days after the Director
of Academic Integrity notifies the student in writing of his or her appeal rights and procedures from an academic sanction based on academic dishonesty. The student must contact the faculty member responsible for the final grade or academic sanction and request an informal resolution. The student is encouraged to seek assistance and/or consultation regarding the informal resolution of a final grade appeal by contacting the Office of Admissions and Student Affairs (ASA) or a staff member at a Regional Campus. The student is responsible for keeping detailed records of all communications or attempts to reach the instructor.

The student making the appeal is responsible for presenting the faculty member who issued the final grade or academic sanction with information and rationale for changing the grade or sanction. The University encourages faculty members to respond to the student's request within 10 working days of receiving it by individual meetings (in person or via telephone) and/or written correspondence.

If the student and the faculty member reach an agreeable informal resolution which involves a change of the final grade, the faculty member will submit a Grade Change Request form to the Record's Office. If the resolution involves a modification of an academic sanction for academic dishonesty, the faculty member will document the resolution in writing and will notify the dean or director of the School or Division in which the course was given, the dean of the School in which the student is enrolled, and the Director of Academic Integrity by copying this documentation to them or other appropriate means of notice. This documentation will be kept in the student's academic integrity file.

If resolution between the parties is not reached during this period or if the instructor does not respond and the student wishes to initiate an informal resolution, the student should initiate a formal appeal through the Office of Admissions and Student Affairs or a Regional Campus Advisor within 60 days of the start of the term following the term in which the final grade in question was received or within 60 days after the Director of Academic Integrity notifies the student in writing of his or her appeal rights and procedures from a sanction based on academic dishonesty.

**Formal Appeal Process**

Students must initiate the formal appeal process within 60 days of the beginning of the term following the term in which the final grade was given by submitting a Grade Grievance form with the Office of Admissions and Student Affairs or a Regional Campus Advisor. Where the appeal is from an academic sanction for academic dishonesty, students must initiate the formal appeal process, within 60 days of the time the Director of Academic Integrity notifies the student in writing of his or her appeal rights and procedures by submitting a written notice of appeal to the Office of Admissions and Student Affairs or a Regional Campus Advisor. A failure to initiate the formal appeal process within these time periods will constitute a waiver of any further right to appeal the grade or academic sanction.

Prior to submitting the Grade Grievance form or written appeal from an academic sanction for academic dishonesty, a staff member of the Office of Admissions and Student Affairs or a Regional Campus will be available to speak with the student to review the appeal process.

The Grade Grievance Form or written appeal from an academic sanction for academic dishonesty should include the following information:

1. The final course grade or academic sanction being appealed;
2. The course and instructor responsible for the grade or academic sanction;
3. All dates of contacts (or attempted contacts) with the instructor;
4. The basis for the appeal; and
5. All supporting documentation.

Upon receipt of the Grade Grievance Form or written appeal from an academic sanction for academic dishonesty, the ASA staff member will promptly forward it to the appropriate Academic Dean for review. Regional Campus staff members should mail the form to the Office of Admissions and Student Affairs for processing.

Within 20 working days of receiving the Grade Grievance Form or written appeal from an academic sanction for academic dishonesty, the Dean of the School (or the Dean's designate) will render a decision, and will communicate this decision to the Office of Admissions and Student Affairs and to the instructor. The Office of Admissions and Student Affairs will communicate the decision to the student and other University personnel, as appropriate.

If the Dean's decision involves a change of grade, the Academic Dean will submit a Change of Grade form to the Record's Office. If the decision involves a modification or reversal of an academic sanction, documentation of that decision will be placed in the student's academic integrity file. The Dean's decision is final and is not subject to further appeal.
Student-Life Resources:

- How to reserve an on-campus locker:
  Lockers are located throughout the main academic building and can be reserved through the Student Affairs department. Students should choose a preferred available locker and contact the Student Affairs office at:
  40 Jessie St., 3rd floor
  Phone: 415-442-7288
  Fax: 415-442-7284
  E-Mail: studentaffairs@ggu.edu

- How to obtain a student ID card:
  Students may obtain an ID card after enrolling in courses at the 40 Jessie St., 2nd floor student services counter and must present a government issued ID. There is no fee for a student ID card, however, there is a $10 fee for replacement IDs.

- Contacting disability services:
  To be eligible for disability-related services, students must have a visibly obvious or documented disability as defined by the Americans with Disabilities Act of 1990 (ADA) and/or Section 504 of the Rehabilitation Act of 1973. Students requesting services should contact disability services immediately after being admitted to Golden Gate University at:
  40 Jessie St, 3rd floor
  Phone: 415-442-6643
  Fax: 415-442-7284
  E-Mail: gguds@ggu.edu

- Computer purchase program benefits:
  GGU students can receive discounts on personal purchases of Dell or Apple computers. Information and access to the GGU discount programs can be obtained at:
  Http://www.ggu.edu/student/computer_purchase_program.jsp
  Dell Phone: 888-987-3355 (Member ID: US25524938)
  Apple Phone: 800-780-5009

- Where to go for ‘lost and found’ items:
  To report or recover lost property, lost-and-found services can be contacted at:
  536 Mission St., Plaza level, Room P-63
  9:30 AM – 7:00 PM, M-F
  Phone: 415-442-7086

- Office of Career Planning
  40 Jessie Street , 3rd Floor
  M-Th : 10am - 6pm ; Fri: 10am - 5pm
  Phone: 415-442-7299

- Contacting alumni services:
  40 Jessie St., 4th Floor
  9:00 AM – 5:00 PM, M-F
  Phone: 415-442-7820
  Fax: 415-882-1660
Opportunities for Assistance in Improving Oral English Communication Skills

Golden Gate University is committed to your success, academically and professionally—not just at the hiring stage, but throughout your career.

For this reason, we make available to you a variety of resources that can help you assess and improve your oral English communication skills. The ability to communicate clearly and precisely to lay persons and other professionals is fundamental to accounting practice. Accounting firms and corporate tax and finance departments are all engaged in servicing their "customers": clients and managers. The ability to communicate effectively in oral English is generally considered a requirement for the performance of these duties. We want to help you be prepared.

To this end, Golden Gate University is making available to you a variety of resources that can help you assess and, if desired, improve your oral English communication skills (this can include annunciation, elocution, vocabulary and general clarity of communication). These resources range from special software available through the University Library, to a list of referrals to professional speech consultants, to our own willingness to speak candidly with you about any aspect of your communication skills that you wish to call to our attention.

We strongly suggest that you perform an honest self-assessment of your oral English communication skills and, if you feel a need for improvement, take advantage of the resources available. Doing so will ensure that you are comprehensively prepared to succeed in your chosen profession.

We want to make absolutely clear that whether or not you take advantage of any available resource, or whether or not you wish to speak to us about this matter, has absolutely no bearing on your grade in any class, on your academic success at the University, or on our willingness to help you find outstanding internship and full-time employment opportunities.

We wish you a satisfying and accomplished career, and look forward to assisting you in this and in any other facet of your preparation for the future.
Elocution Information and Resources

1. **University Library**
   The university library has software called Pronunciation that is available for students to check out. It is individual self study. Students use microphones - they are shown how to articulate, they hear the sound, imitate it and then see a graph denoting how close or far off from the correct intonation.

2. **The Sound of Your Voice**
   Contact is Carol Fleming. She is just down the street at 582 Market. The program is one-on-one. Each person is different with how many sessions they will need. She recommends that the sessions are once a week. This program sounds very good because she is giving full attention to the individual with homework for the week and each session is taped so the individual can take away the session in an auto tape. For more information: [http://www.speechtraining.com/](http://www.speechtraining.com/)

3. **English Pronunciation Products and Services for English Learners**
   This is a different approach in that it is via the phone/video. The individual chooses the package that meets their needs. Then you are sent a video camera to use throughout the 8 or 12 week session. Use of the camera and the video call are provided for free. The therapist is live and both people will be able to hear and speak to each other as if you were in the same room. Therapy sessions last 45 minutes and are once a week. There will be assignments and goals to work on between each session. Depending on if the 8 or 12 week session, the cost varies from about $860-$1300. For more information: [http://www.accentmaster.com/Individuals/PrivateInstruction.htm](http://www.accentmaster.com/Individuals/PrivateInstruction.htm)

4. **English League**
   This company helps with English and general communication skills. Classes are available seven days a week, mornings, afternoons and evenings. Students may start a course at any time for any duration required. For more information: [http://www.englishleague.com](http://www.englishleague.com)
2013-2014 DAY TAX FACULTY/STAFF

San Francisco

Mary Canning, Dean
E-mail: mary_canning@ggu.edu

Audrey Ching, Assistant Dean
E-mail: aching@ggu.edu

Jessica Roberts, Program Coordinator
E-mail: jroberts@ggu.edu

Nadine Spingola, Senior Program Coordinator
E-mail: nspingola@ggu.edu

Deitra Tevis, Administrative Assistant
E-mail: dtevis@ggu.edu

Samuel Touma, Senior Program Coordinator
E-mail: stouma@ggu.edu

Richard Carson, Academic Director of the Professional Mentoring Program
E-mail: rcarson@ggu.edu

James Henderson, Associate Professor and Director of Estate Planning
E-mail: jhenderson@ggu.edu

Wendell “Dell” Hutchinson, Assistant Professor
E-mail: whutchinson@ggu.edu

Jeffrey H. Karlin, Associate Professor
E-mail: jkarlin@ggu.edu

Eric Lee, Lecturer & Director of Academic Quality & Training
E-mail: elee@ggu.edu

John McWilliams, Professor
E-mail: jmcmnlls@ggu.edu

Michael Vinson, Associate Professor and Director of International Tax Certificate
E-mail: mvinson@ggu.edu

Joseph Walsh, Professor
E-mail: jwalsh@ggu.edu

Kathleen Wright, Visiting Professor and Director of the State and Local Taxation Certificate
E-mail: kwright@ggu.edu

Los Angeles

Scott Olson, Program Coordinator
E-mail: solson@ggu.edu

Seattle

Gregory R. Roer, Director
E-mail: groer@ggu.edu

Julie Morgan, Director of Administration
E-mail: jmorgan@ggu.edu
Social Media

Twitter:
https://twitter.com/GGUAccounting
https://twitter.com/GGUTaxation
https://twitter.com/DeanMaryCanning

Facebook:
https://www.facebook.com/pages/Golden-Gate-University-School-of-Taxation/313545615167
https://www.facebook.com/pages/Golden-Gate-University-School-of-Accounting/308367433505

LinkedIn Groups:
Golden Gate University Masters of Accountancy
Golden Gate University Master of Taxation

Youtube:
http://www.youtube.com/user/GoldenGateUniversity
The Bruce F. Braden School of Taxation has enjoyed tremendous success in placing students in internship positions. Although placement is not guaranteed, students may enhance their opportunities by completing the necessary paperwork on a timely basis and maintaining as much flexibility concerning placement as possible. Please review this tab very closely and note the due dates of each form as set forth below and on the calendar (we really don’t want you to miss these due dates!). Note that the very first form due is August 9, 2013. Please review the sample resume and submit a current one of your own to the Bruce F. Braden School of Taxation by August 5, 2013.

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<td>INTERVIEW STREAM &amp; QUICK REFERENCE GUIDE</td>
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2013-2014 DAY TAX PROGRAM
INTERNERSHIP STEP BY STEP

(Name)

STEP #1 PARTICIPATE IN ALL LUNCH AND LEARN SESSIONS AND OTHER PLACEMENT WORKSHOPS

STEP #2 SUBMIT YOUR RESUME DRAFT TO BRUCE F. BRADEN SCHOOL OF TAXATION (AUGUST 5, 2013)

STEP #3 SUBMIT INTERNSHIP PARTICIPATION QUESTIONNAIRE TO BRUCE F. BRADEN SCHOOL OF TAXATION (AUGUST 12, 2013)

Scrupulously revise your resume as directed by your reviewers. The second draft is due August 19, the final version is due September 9.

STEP #4 READ STRATEGIES FOR “MEET THE FIRMS” TAX AND ACCOUNTING RECRUITING EVENTS

Optional:
Attend career services workshop

STEP #5 SUBMIT INTERNSHIP ELIGIBILITY FORM (SEPTEMBER 6, 2013)

• Obtain a signature from your academic advisor confirming your academic eligibility.
  International Students: Discuss eligibility status and obtain a signature from an international student advisor
• Financial Aid recipients should discuss eligibility with their financial aid advisor.
• Submit Internship Preference Form

STEP #6 ATTEND THE TAX CAREER FAIR EVENT ON SEPTEMBER 20, 2013

STEP #7 INTERVIEWING: INTERNSHIP INTERVIEWING STATUS FORM (OCTOBER 17, 2013)

○ Be sure to keep the Braden School of Tax informed as to the status of your interviewing and offers

STEP #8 SUBMIT LETTER OF OFFER

When you have been offered a position:
• Meet with a Braden School of Tax advisor to discuss offer
• Obtain a signed Internship Course Registration Form
• International Students: Obtain a letter from Braden School of Tax supporting your internship position. Bring this letter, along with your employer job description/offer letter and Registration Form to an international student advisor.
STEP #9 REGISTER FOR THE INTERNSHIP COURSE
Take the signed Internship Course Registration Form to the Braden School of Tax beginning November 18, 2013 for registration and course payment.

EVALUATION AND GRADING
- Lunch and Learn Sessions: Attendance is required absent extenuating circumstances
- Compliance Workshops: Attendance is required absent extenuating circumstances
- Bag Lunch Sessions: Attendance is required absent extenuating circumstances
- The Supervisor (Employer) Evaluation Form. Provide your manager with the Employer Evaluation Form included in this handbook
- Complete & Submit the Internship Written Project to Nadine Spingola on a timely basis (APRIL 14, 2014)
- Late & incomplete projects submission will result in a grade reduction.
I’VE JUST BEEN OFFERED AN INTERNSHIP…
WHAT DO I DO NEXT?

STEP #1 REQUEST LETTER OF OFFER
- Obtain a written job description on company letterhead, signed by the employer. Details of job duties, the length and hours of internship, rate of pay (if applicable) and supervisor’s name and phone number should be included.

STEP #2 SUBMIT LETTER OF OFFER
- Make an appointment to see Nadine Spingola to review the letter of offer in order to review whether the job description meets Braden School of Tax Guidelines.
- Obtain a signed Registration Form from Braden School of Tax.
- **International Students:** Obtain a letter from Braden School of Tax supporting your internship position. Bring this letter, along with your Registration Form to an International Student Advisor.

STEP #4 THE INTERNSHIP JOB
- Review the Internship Policy Guidelines and the Internship Grading Criteria included in this handbook.
- Attend the Bag Lunch Sessions.
- Provide your manager with the Employer Evaluation Form included in this handbook.
- Complete & submit the Internship Written Project on a timely basis.
- When academic grading requirements have been met, Prof. John McWilliams will award your grade.
A. Objectives

The internship component of the Full-Time Day Program affords full-time students without substantial previous tax practice experience the opportunity to gain direct tax practice experience for course credit. The educational value of the internship lies in the student’s ability to apply the substantive body of tax knowledge and skills in a real-world setting under the supervision of a tax practitioner. An internship should meet the following objectives:

- Assist the student’s development of professional skills knowledge.
- Expose the student to the environment and expectations of performance in a professional tax practice.
- Enhance and expand the student’s knowledge of particular areas of taxation.
- Assist the student’s development of professional skills such as attention to detail and teamwork.
- Expose the students to contacts in the profession, enhancing employment and mentorship opportunities.

B. Internship Expectation

- Intern is expected to work a minimum of 40 hours per week or as arranged with the employer and no less than a total of 225 hours for a 3 unit internship or 450 hours for a 6 unit internship.
- Type of work will be equivalent to that of a typical first-year tax staff person.
- Compensation will be arranged between the employer and intern, with a minimum recommended pay range of $20-25 per hour.
- Intern will be expected to attend the scheduled Bag Lunch Sessions
- Attendance to Bag Lunch Sessions and Lunch and Learns will constitute 20 percent of the internship grade
- Internship are not guaranteed and students are expected to utilize provided resources to obtain a position

C. Eligibility

Eligibility for participation in the Internship program will extend to any day or part-time Tax student who meets the following criteria:

- Has no substantial previous tax experience (see part G below).
- Has satisfactorily attended and participated in the Lunch and Learn Sessions as scheduled in the Day Tax Handbook.
- Has satisfactorily attended and participated in the Compliance Workshops as scheduled in the Day Tax Handbook.
- Attendance and participation at all sessions is required, students are expected to arrive in a timely manner and have business casual attire at all times.
- Students are also required to participate in Interview Stream, a service through our Career Services department.
- Has completed 5 of the required courses in the Master in Taxation degree program and maintained an overall 3.0 GPA or better.

D. Placement

The Braden School of Tax will make every effort to provide eligible students with the opportunity to secure an internship. However, the ultimate responsibility for internship placement rests with the student.

Employers make their own selection of candidates whom they wish to interview. Offers of employment are arranged directly between the employer and the student. Employers are not limited to extending offers solely for internship positions; i.e. internship credit will also be awarded for experience gained in new, full-time positions.

E. Evaluation of Performance

Grades will be based upon the following:

- Attendance and participation in Lunch and Learn Sessions.
- Attendance and participation in Compliance Workshops.
- Successful completion of Interview Stream
- Employer evaluation of intern.
- Student written project.
- Attendance and participation in Brown Bag Lunch Sessions.
<table>
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<th>Assignments</th>
<th>Deadline</th>
<th>Tax Cohort Students</th>
<th>Tax Evening Students</th>
</tr>
</thead>
<tbody>
<tr>
<td>Written Project/ Work Log</td>
<td>April 18, 2014</td>
<td>35%</td>
<td>50%</td>
</tr>
<tr>
<td>Employer Evaluation</td>
<td>April 18, 2014</td>
<td>45%</td>
<td>50%</td>
</tr>
<tr>
<td>Brown Bag Lunch Session and Lunch and Learns</td>
<td>N/A</td>
<td>20%</td>
<td>N/A but Attendance participation is highly recommended.</td>
</tr>
</tbody>
</table>

**F. Supervision**

Students are **required** to attend three Brown Bag Lunch Sessions on scheduled days to discuss any practical and/or technical issues raised during the internship and to debrief their experiences. In addition, students are encouraged to meet individually with the course instructor at any time should they be concerned with any aspect of their internship.

**G. Substantial Tax Experience**

- Includes any previous meaningful, broad-based tax work in a professional practice environment.
- Waivers (at discretion of Dean):
  - employment at H&R Block or very small CPA firms
  - employment at IRS or FTB
  - other (evaluation in individual cases)
Strategies for Tax Career Fair

Tax Career Fair

At the Tax Career Fair you will have the opportunity, over a few hours, to meet many recruiters from Bay Area employers. Many times firms will send GGU alums to the event so they can meet new grads, re-establish contact with instructors, and reconnect with their school. Employers like this event because it gives them the chance to meet and initially screen students and alumni for potential employment, increase their firm's visibility with students, and network with their own colleagues in the field. Students attend to find out about various companies and available jobs, make initial contacts, submit their resumes, begin the networking process, and practice speaking to recruiters. Employers and students are checking each other out to see if there is a good match between the candidate and the firm.

Career Fair Format

Employers are usually behind or in front of tables waiting for students or alumni to approach them about potential positions with their companies. They often have company literature to pass out and are eager to discuss their firms with students. Students approach the employers at their tables to begin the conversation and ask questions.

Preparation

Preparing ahead of time for the Career Fair will ease your anxiety level and help you present yourself with confidence. Before the Fair do the following:

- Review and update your resume. Make sure it is targeted to the position you are seeking. Have others proofread it to catch any typographical errors. Make multiple copies of your resumes on good quality paper. You may also prepare accompanying cover letters to firms in which you are particularly interested, but cover letters are not required.

- Prepare a self-introduction that should be no more than 20 seconds and should include your name, your degree, your work history, and a little bit about why you've come to the Career Fair. For example, "Hello, I'm Don Selvin and I'll be receiving my Master of Taxation next spring. I'm very much interested in the tax profession because...." If you're working, a typical introduction might be, "Hi, I'm Jennifer Wissig and I'm now an tax accountant in a private firm. I'm looking to make a transition into public accounting."
Obtain a list of the companies that will be represented and research the companies that interest you. Visit the companies' websites. Prepare questions about the companies based on your research. If you are applying for a job or internship position at the event, employers expect you to have knowledge of their company.

Be prepared to ask questions, such as:
What personal qualities lead to success in the field?
How has the field changed since you entered it?
What challenges/trends do you see ahead for the field?
What are the usual assignments in a first year entry-level position?
What has been most rewarding to you about this work?
What would a typical first year at your firm be like?
What is a usual career path in your company?
What do you like most about your company?

Be clear about your goals and write them down (e.g. seek job, internship or company information, make initial contact, or practice speaking with recruiters?). Having clear goals will enable you to stay focused the day of the event.

Adopt a positive attitude and focus on how the event can benefit you.

At the Event

Arrive early or right on time.
Dress professionally. Strong first impressions are critical to developing rapport and making contacts for the future.
Orient yourself to the room and locations of the recruiters. Prioritize the employers you wish to visit.
Introduce yourself with a handshake, remember to smile and look people in the eye.
During the event, you need to get and give a lot of information. Use your time wisely by volunteering information about yourself. Sell yourself and your accomplishments. Tell recruiters about an award you have won or a project you've just completed. Let them know what you're interested in.
State some information you’ve learned about the firm and ask a question based on your knowledge.
Be prepared to provide your resume, but also be prepared that some of the recruiters may direct you to apply online instead of or in addition to taking your resume at the fair.
Exhibit enthusiasm, confidence, poise and an interest in their company!
Be assertive, not aggressive. Recruiters are looking for poised communicators.
Ask about the next steps in their employment process, and take notes – each firm may have a slightly different process.
Collect business cards so that you can follow up after the event.
Don’t monopolize the recruiter’s time. Meet other firms and allow other students a fair opportunity to present themselves.
After the Event

- Make notes about the companies and employers while the information is fresh in your mind.
- Send thank you notes to recruiters with whom you would like to stay in contact and who were particularly helpful. Include your resume.
- Set up a system to keep track of follow-up activities (e.g. file cards or binder). Attach business cards.
- Follow up with phone calls if appropriate.
- Critique yourself: ask yourself what went well, and also what you might do differently in the future?
- Congratulate yourself on your efforts.
22 June 2012

David Song
2996 Courtland Lane
San Francisco, CA, 94158
(415) 650-9878
dsong@comcast.net

Hiring Manager
Ernst & Young LLP
560 Mission Street, Suite 1600
San Francisco, CA, 94105

Dear Hiring Manager:

I would like to take this opportunity to introduce myself and express my interest in your winter tax internship. In August 2012, I will be graduating from Golden Gate University with a Masters of Accountancy.

I have focused my career search on companies such as Ernst & Young LLP, which have played an important role in the business environment on a national and global basis. The winter accounting internship keenly interested me as my background, employment, and academic pursuits are directly aligned with your company’s individual requirements for success: acting with integrity, respect, enthusiasm, cooperating in a team environment, as well as exemplary leadership and communication skills.

Through my education and work experience I have demonstrated a willingness to learn and excel. My experience in the business environment has proven my ability to be a leader, going beyond expectations and meeting the challenges that were placed before me. To further my interest in the business environment, I would greatly appreciate the opportunity to be considered for the winter tax internship position. I would consider it an honor to work for a company such as Ernst & Young.

Best Regards,

David Song
June 22, 2012

Dear Sir or Madam,

I am a Masters of Accountancy student currently enrolled in the full-time day program at Golden Gate University. I am very interested in applying for the winter 2007 intern position in the International Executives Services Group described online at GGU Careers.

My academic achievements and work experience reflect my ability to excel in this position. I feel strongly that my deep interest in accounting, international background and my client experiences make me a strong candidate for the position. I believe these interests & experiences can make a valuable contribution to KPMG:

- **Work Experiences** – Banking industry (Credit Management) and financial advisory industry (summer analyst), with transferable knowledge of industry and work-related experiences such as credit lending and client service.

- **Analytical and Communication Skills** – Proficiency in financial analysis, presentation and data management in an individual assignment setting or a teamwork environment.

- **Academic Excellence** – Masters of Accountancy Candidate at GGU and B.S. Business Administration from UC Berkeley, with extensive knowledge of various tax and business topics, models and applications.

- **Global Mindset** – Familiar in Asian culture, fluent in Cantonese and Mandarin.

I would appreciate the opportunity to further discuss my qualifications and the details of the job with you. Should you have any questions about my qualifications or require additional information, please feel free to reach me at (510) 225-2555 or by e-mail at jamessmith@yahoo.com.

Thank you in advance for your time and consideration. I look forward to hearing from you.

Best Regards,

James Smith
OBJECTIVE
To obtain a full-time accounting staff position in a public accounting firm utilizing the following broad-based competencies:

TEAM BUILDING   FINANCIAL ANALYSIS   BUSINESS INTELLIGENCE
CLIENT SERVICE   PROJECT MANAGEMENT   PROCESS DEVELOPMENT
EDUCATION
GOLDEN GATE UNIVERSITY – San Francisco, CA
Master of Accountancy, GPA 3.00
Expected 2008
Related Coursework:
Individual, Corporations, Partnerships, Fiduciary, Property Transactions
Procedure, Timing, Research and Decision Making, Compliance Workshop
UNIVERSITY OF CALIFORNIA – Berkeley, CA
Bachelor of Arts in Economics with Emphasis in Financial Economics
2001
PROFESSIONAL EXPERIENCE
THE NORTH FACE – San Leandro, CA
Business Planning and Retail Floor Space Management Manager
1999 – 2005
- Advised senior executives on business strategies for the outdoor gear and apparel division of VF Corporation, the primary and fastest growing brand of the $1 billion VF Outdoor Coalition.
- Developed and implemented standard industry and brand trend analysis.
- Engaged in extensive business and financial modeling, analysis and reporting, including top-down and bottom-up five-year planning metrics for the $320 million in North American revenue.
- Championed development of a pre-season plan that resulted in an increase in pre-season sales in excess of $150 million over the past five years.
- Drove an increase in brand presentation within the department store distribution channel of more than 10% annually for four years using effectively developed distribution analysis.

Business Operation and Systems Manager
2000 – 2002
- Tasked with two major functions: systems management and management analysis.
- Served as the primary liaison between Information Technology and business user groups, ensuring practical business requirements were reflected in future system developments.
- Provided supply chain management analysis and resolution proposal in relation to on-time delivery and vendor performance metrics, managed development of utilization plans for maximum benefit from distribution centers and directed rolling inventory plans.
- Created the supply chain standard business procedures and reports, including purchase orders and audit reports, resulting in improvement of company practice compliant with Enterprise Requirement System.
- Improved customer order matching rate more than 10%, refining the mathematical logic of the 24-month rolling inventory process, and better balancing customer order and product supply.

Forecasting and Planning Analyst
1999 – 2000
- Recruited to build, improve, analyze and adjust demand and supply business modeling and metrics.
- Managed strategic product forecasting and inventory planning for Snowsports Division with $20 million in revenue. Calculated United States product sales for future seasons at a style level based on financial goals, sales history, market trends and growth opportunities.
- Re-established customer confidence in the Snowsports product category after leading the company to rediscover the lucrative market position of the ski and snowboard category.
- Exceeded product line initial goals for Snowsports product category by $4 million and drove expected on-time delivery from 85% to more than 95% by diversifying production to locations in China and Bangladesh.

TECHNICAL SKILLS
TAX: CCH wfx ProSystems
OTHER: Advanced Level in Microsoft Excel, Access and PowerPoint
LANGUAGE: Fluent in Korean, spoken and written
Elliott Smith  
7759 Rock Street  
Oakland, CA  94606  
(510) 555-3222  
Elliott.smith@hotmail.com

OBJECTIVE
Seeking Tax Accountant position with opportunity for professional development

EDUCATION
Master of Science in Taxation, Golden Gate University, CA, anticipated May 2007  
Bachelor of Arts, with emphasis in accounting, Campbell University, NC, May 1998, GPA: 3.69

EXPERIENCE

Civilian:
Philip Harris and Associates  
Senior Accountant (San Ramon, CA 2003 to 2004)  
Accountant (Oakland, CA 2002 to 2003)

Prepared monthly, quarterly and annual sales tax returns for multiple states • Ensured rent expense reports and sales reports timely delivered to lenders • Performed monthly financial statement analysis • Responsible for complex, multi-million-dollar bank reconciliations • Trained and monitored new staff on month-end close • Reviewed and approved proposed journal entries • Managed daily cash activity reports • Assisted in financial transition of Regal Entertainment Group’s purchase of Signature Theatres Management Group

Ernst Wintter & Associates, CPAs  
Staff Accountant (Walnut Creek, CA 2000 to 2001)

Compiled monthly, quarterly and year-end financial statements • Prepared individuals’ income tax returns • Performed audits on security broker dealers’ financial statements • Worked effectively and efficiently to meet filing deadlines for tax returns and financial audits

Myron Zimmerman Investments  
Associate Accountant (Oakland, CA 1998 to 2000)

Researched and resolved billing inquires and discrepancies • Balanced and reconciled accounts receivable and accounts payable • Audited monthly employee expense reports • Prepared monthly cash and loan schedules for management review • Processed weekly/semi-monthly payroll • Analyzed and filed quarterly and annual payroll reports • Maintained confidential payroll and employee benefit packages

H&R Block  
Tax Preparer (Fayetteville, NC 1998 and Oakland, CA 1999)

Prepared accurate and timely tax returns for households and self-employed individuals • Resolved client tax issues • Researched tax law • Provided advice to clients on future tax benefits • Promoted additional company products to better meet clients’ needs

Military:
United States Army  
Unit Supply Sergeant (1994 to 1997)

Managed and accounted for $35+ million in equipment • Performed quarterly and annual equipment inventories • Updated annual budget • Organized and maintained personnel records • Cross-trained personnel in inventory control and supply requisitions

SKILLS
➤ Fluent in Cantonese and Mandarin  
➤ Word, Excel, MAS 90, Lacerte, QuickBooks, Turbotax, ProSystems  
➤ Commerce Clearing House, Research Institute of America
Katherine Sullivan  
1527 Elm Street  
San Leandro, CA 94578  
Phone: 510-555-1243 (Home)  
E-mail: k_sullivan@yahoo.com  

SUMMARY OF QUALIFICATIONS

- Solid knowledge base and real life experience on tax preparation, planning and research.
- Hands-on experience and proven skills in identifying, analyzing and solving problems and in dealing with complex financial systems in a highly dynamic environment.
- Strong financial industry background with expertise in computer technology.
- Excellent team player and thorough, conscientious, self-motivated, highly organized professional.

EDUCATION & CERTIFICATES

- M.S. in Taxation, Golden Gate University, 2006 (anticipated)
- Passed CFP (Certified Financial Planner) Certification Examination, 2004
- CFP Certification Program, UC Berkeley, Awarded with distinction, 2004
- M.S. in Electronic Engineering, Shanghai Jiao Tong University, China, 1999
- B.S. in Electronic Engineering, Nanjing University of Science and Technology, China, 1996
- MIT e-Business certified professional, Sun certified professional, IBM certified professional

EXPERIENCE

- Fontanello, Duffield & Otake, LLP  
  Tax Intern  
  2005
- Tax Aid  
  Financial Counselor  
  2005
- SelectSource Inc.  
  IT Consultant  
  2001 – 2002
- IBM China Ltd.  
  IT Specialist  
  1999 – 2001

PROFESSIONAL ACCOMPLISHMENTS

Tax Skills:
- Prepared many tax returns for individuals, trusts and tax-exempt entities.
- Developed tax strategies and provided tax advice for high net-worth clients.

Leadership Skills:
- Led marketing initiatives and web site project for San Leandro Toastmasters.
- Promoted FPA San Francisco 2004 Scholarship Program by campus visits. Coordinated entire process.
- Led a group of software developers to deliver complex banking applications and achieve high customer satisfaction.

Analytical Skills:
- Researched and assessed tax-oriented financial planning alternatives based on customers’ goals, needs and priorities.
- Analyzed business requirements for commercial banking transaction systems and web applications.

Computer Skills:
- Prosystem, Lacerte, CCH, RIA, Quick, QuickBooks, Silver.
- Word, Excel, PowerPoint, Project; various operating systems, databases and applications.

AFFILIATIONS

- Toastmasters San Leandro Club  
  Vice President of Public Relations  
  2004 – present
- Financial Planning Association(FPA)  
  Member of Career Path Committee  
  2003 – present

AWARDS

- IBM Achievement Award
- IBM Team Award & Y2K Award
- Excellent Graduate of Shanghai (top 1%)
- 2005 GGU Graduate Community Leadership Scholarship
- 2005 FPA San Francisco CFP scholarship
- China National Excellent Student Scholarship (top 1%)

HOBBIES

- Hiking, Camping, Photography, Kayaking, Music
DAY TAX PROGRAM
PREPARING FOR YOUR INTERVIEW

Straight from a “Big 4” Recruiter’s Mouth – How to Ace your Next Interview!

♦ Show enthusiasm
♦ Be knowledgeable about the company. Don’t ask anything that could be found in the company’s website.

<table>
<thead>
<tr>
<th>The New Interview Questions:</th>
<th>Great Questions You Can Ask the Interviewer:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Describe a time when you had a key leadership role.</td>
<td>What has your experience with the firm been like?</td>
</tr>
<tr>
<td>Describe a situation when someone asked you to break the rules.</td>
<td>What skills have you developed with the firm and how did you develop them?</td>
</tr>
<tr>
<td>Describe an unexpected problem you encountered in a working setting and how you handled it.</td>
<td>What clients have you liked the most?</td>
</tr>
<tr>
<td>Describe a time when you successfully coached another colleague.</td>
<td>How do you perceive the work environment in this firm?</td>
</tr>
<tr>
<td>How would you feel about working in a constantly changing environment?</td>
<td>What do you like to do for fun? Who with?</td>
</tr>
</tbody>
</table>

♦ Read the Unofficial Guide to Acing the Interview (Recommended by Alpa Patel – Day Tax Alum)
♦ The School of Accounting will have two copies available for check out. Please note you will only be able to check the book out for 5 days.
DAY TAX PROGRAM
MOST COMMON COMPLAINTS CONCERNING INTERNS

1. Number One complaint: Saying you understand when you really don’t.

2. Second Most received complaint: Not delivering completed project when promised.

3. Not asking enough questions.

4. Lack of referencing in workpapers!

5. Sloppy work (repeat mistakes).

6. Inconvenient hours (coming in later, long lunches, not being available).

7. Socializing too much.

8. Not professional enough in manner and speech style (wearing IPod at work).

Work Paper Rules

1. Paper: No loose workpapers!

2. No sideways workpapers.

3. Reference numbers (to and from).
DAY TAX PROGRAM
INTERN LIST OF DO’S AND DON’T’S

1. Mary’s favorite: Don’t complain! Don’t explain! Just do it!
2. Show up, follow through and check your work!
3. Keep a list of your mistakes so you don’t make them again.
4. Keep time commitments.
5. Notify the upper-tier person if it looks like you are not going to make a deadline … don’t make them come to you looking for the work!
6. Don’t gossip and don’t get caught gossiping.
7. If you have two people with “drop-dead” deadlines, have them work it out.
8. Keep as many of your questions as you can on paper!
9. Be responsible to take ownership of your project.
10. Work during “regular” hours at least while you are an intern: Start work at 8:00 or 9:00 in the morning – Don’t roll in at 10:00 A.M.
11. Pay attention to detail! Review your own work.
12. Look like a professional, speak like a professional, act like a professional and you will be treated as a professional.
13. Don’t forget, you are always being assessed on your performance… it is a very political environment … there is no “off the record” really!
14. Don’t drink alcohol at lunch and don’t drink much alcohol at the after-season party!
DAY TAX PROGRAM
INTERNSHIP WRITTEN PROJECT
SUBMIT TO NADINE SPINGOLA NO LATER THAN APRIL 18, 2014

The Tax Internship program awards up to 6 units of credit based upon the following:

1. Attendance and participation in the Lunch and Learn Sessions
2. Attendance and participation in the Compliance Workshops
3. Attendance and participation in the Bag Lunch Sessions
4. Written project (described below)
5. Employer evaluation

Written Project:

Each student will be required to submit a written report at the end of the internship. It constitutes 35% of the course grade and includes the following:

1. **Summary work log** (hours and type of work). Students are discouraged from including timesheets since the client name can be considered confidential.
2. **Application of theory** from the classroom to workplace. Provide at least three examples of where you applied knowledge you attained from the classroom to client issues. Include descriptions of technical treatment as well (approximately 5 pages).
3. **Level of preparedness for the internship.** This section should discuss your sense of preparedness; for example what courses did you find very useful and why. Special emphasis should be given to explain what subject matter you would have liked to learn more about during the program, but perhaps was not covered to the extent actually required during the Internship. Provide examples of where you felt you were unprepared; i.e. where did the program fall short for you (approximately 5 pages)?
INTERVIEWSTREAM
now available to GGU students and alumni!

INTERVIEWSTREAM is a web-based tool that allows you to conduct practice interviews at home on your own computer.

**Step 1:** Create your account in seconds
*Pick a pre-made interview set or create your own interview from 1500+ questions.*

**Step 2:** Conduct a practice interview with any webcam & microphone, any Mac, any PC, anywhere, anytime
*Video interviewer will ask first question. Webcam begins recording as you respond. Click the mouse to stop recording. Review, retry, or continue.*

**Step 3:** Watch your interview
*Click a question to view a response. Review it with a career advisor. Count your “umms” and “likes”. Email the link to others.*

Log in to your GGU Careers account at www.ggucareers.com and click the INTERVIEWSTREAM shortcut to get started.

At the bottom of this email, you will find links to:
- The INTERVIEWSTREAM User Guide for complete instructions for using the system
- A Self Evaluation Form so you can evaluate yourself on your practice interviews

Please let us know if you have any questions or problems using INTERVIEWSTREAM.

Sincerely,

Office of Career Planning
40 Jessie Street, 3rd floor, Suite 320
San Francisco, CA 94105
415-442-7299
careers@ggu.edu
Quick Reference Guide

Customer Service Contact Information

- General Phone – (877) 773-3164
- General Email – support@interviewstream.com

Tips

- Click on the InterviewStream Demo link to learn more about our services.
- Review tips and suggestions from our interviewing experts on-demand.
- You can leave comments, send your interview, and count your ‘umms’ and ‘likes’ directly below your interviewing window.

Get Started

- Go to your Career Center’s website to find the InterviewStream registration link.
- Click on “Get Started” button to create an account.
- Enter your name, email address, create a password, and click submit.
- Once submitted, you can now login at the top of the screen using your email address and password.

Conduct an Interview

- Click on “Get Started” or “Conduct Interview” to begin.
- Select a pre-selected interview or select your own questions.
- Click Submit - You will see a brief setup screen that requires you to click allow before adjusting your camera and volume settings to ensure you’re properly setup.
- You will be asked your first question.
- The webcam will automatically record your response. Click the mouse to end the recording.
- You will then be able to review your response, retry it, or go to the next question.

Watch Your Interview

- Once you complete your interview, click on the “Watch Interview” button.
- Click on the questions to see and hear your responses.

Email Your Interview

- Click on ‘Send Interview’ below the screen.
- Enter first and last name and email address as well as any comments to be sent with your interview.

Requirements

- PC or Mac
  - Operating Systems - XP/Vista/OS10
  - Browsers - IE7/Firefox/Safari
  - Adobe Flash Player
  - 1.8 GHz processor or better
  - 512 MB ram or better
  - 50 mb disk space or better
  - High-speed internet connection
  - Webcam/Mouse/Speakers
## 2013 - 2014 MST Internship Deadlines

<table>
<thead>
<tr>
<th>Event</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Submit First Resume Draft:</td>
<td>Aug. 5, 2013</td>
</tr>
<tr>
<td>Submit Internship Participation Questionaire:</td>
<td>Aug. 9, 2013</td>
</tr>
<tr>
<td>Submit Final Resume Draft:</td>
<td>Sep. 9, 2013</td>
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<tr>
<td>Submit Internship Legibility Form:</td>
<td>Sep. 16, 2013</td>
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<tr>
<td>Accounting Career Fair Event:</td>
<td>Sep. 27, 2013</td>
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<tr>
<td>Internship Interviewing Status Form:</td>
<td>Oct. 17, 2013</td>
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<tr>
<td>Register for the Internship Course:</td>
<td>Nov. 18, 2013</td>
</tr>
<tr>
<td>Complete &amp; Submit the Internship Written Project</td>
<td>Apr. 18, 2014</td>
</tr>
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</table>
2013-2014 MAc Cohort and MS Tax Programs Merit Awards

The School of Accounting and Bruce F. Braden School of Taxation have several Merit Awards available for students who excel in and/or make significant contributions to the School during their first term in the Cohort MAc or MS Tax Programs. These awards will typically be used to offset the cost of 1 graduate accounting class to be taken in the immediately succeeding term.

Because these awards are based solely on merit, no FAFSA (i.e., federal financial aid form) is required. Students who would like to pursue financial aid options for funding their education should complete a FAFSA and apply for financial aid by visiting: http://www.ggu.edu/admissions_and_costs/tuition_financial_aid/financial_aid.

Consideration for the award arises in 2 ways:

1. The Assistant Dean of the School of Accounting and Bruce F. Braden School of Taxation may nominate candidates on her/his own initiative; or

2. The student may submit to the Assistant Dean a letter requesting consideration for an award not later than Friday, October 4, 2013. In the letter, which should be no more than 3 pages, the student must establish how he/she has satisfied the Merit Criteria (below). The student must also affirm that, should a Merit Award be received, the student will participate in the related awards ceremony and will immediately submit a professional "thank you" letter to the Assistant Dean for delivery to the award benefactor. Failure to make this affirmation, or failure to perform as indicated, constitutes grounds for forfeiture of the award, which may then be given to a different student.

After the deadline for student letter submissions has passed, the Dean will select the Merit Award winners via the following procedure:

1. The candidates' satisfaction of the first 2 Eligibility Criteria (below) will be confirmed

2. The Assistant Dean, after reasonable and appropriate coordination with the faculty, will determine which candidates have satisfied the Merit Criteria (below)

3. The Assistant Dean will then select the award winners from the candidates who have established merit in a manner that takes into consideration how the candidates' selection advances the interests of the School of Accounting and/or Bruce F. Braden School of Taxation.

Questions about Merit Awards, please contact:
Audrey Ching
Assistant Dean
Bruce F. Braden School of Taxation and School of Accounting
536 Mission Street • San Francisco, CA • 94105-2968 • Phone: 415-442-7893 • Fax: 415-543-2607 • e-mail: aching@ggu.edu
Merit Award Eligibility Criteria:

- Has GPA of at least 3.5 in all classes taken through the end of Term I (no fewer than 9 credits)
- Has fully participated in all enrichment and placement activities
- Is satisfactorily performing in the Compliance Workshop
- Has satisfied the Merit Criteria (below)

Merit Criteria: Merit is established by reference to accomplishments in the Cohort MAc/MSA Cohort or MS Tax Program and/or contributions to the university. The factors considered include, but are not limited to:

- Leadership
- Community service
- Scholarly activities
- Perseverance and achievement in the face of adversity

Note: Excellence in any single factor is sufficient
2013-2014 MAc Cohort and MS Tax PROGRAM
COMMENCEMENT APPLICATION PROCEDURE

Early February
Graduation Application due with payment to cashier. If you would like

to attend the Graduation Ceremony (Commencement Exercise), please
make sure to complete the “Commencement” section of the Graduation
Application.

Mid March
The Office of Student Affairs will send a commencement packet to
students. Packet will contain information on guest tickets and regalia as
well as answers to other frequently asked questions.

Mid April
A second commencement packet will be sent to students. Packet will
contain graduation announcements and final preparation information
about commencement day.

Early May
Commencement

If you do not receive a graduation packet by April 1, please contact Student Affairs at 415-442-7871.

Graduate students with a maximum of 12 units remaining to complete their degree programs by
Spring or Summer 2014 may participate in the Spring 2014 commencement exercises.

To graduate or to participate at the Commencement Exercise, students must file for graduation
through GGU4YOU on a timely basis.

Be sure to inform the University and Student Affairs of any change of address!

Contact:
Office of Student Affairs
40 Jessie St., 3rd Floor
San Francisco, CA 94105
Phone: 415-442-7288
E-Mail: commencement@ggu.edu

Questions about Commencement, please contact:
Office of Student Affairs
536 Mission Street • San Francisco, CA • 94105-2968 • Phone: 415-442-7288 • e-mail: commencement@ggu.edu
<table>
<thead>
<tr>
<th>RESTAURANTS</th>
<th>ADDRESS</th>
<th>PHONE NUMBER</th>
<th>CUISINE</th>
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</thead>
<tbody>
<tr>
<td>ROY'S</td>
<td>575 Mission Street, San Francisco, CA 94105</td>
<td>(415) 777-0277</td>
<td>Hawaiian Fusion Cuisine</td>
</tr>
<tr>
<td>ANCHOR &amp; HOPE</td>
<td>83 Minna Street, San Francisco, CA 94105</td>
<td>(415) 501-9100</td>
<td>Seafood</td>
</tr>
<tr>
<td>B&amp;M MEI SING RESTAURANT</td>
<td>62 Second St, San Francisco, CA 94105</td>
<td>(415) 777-9530</td>
<td>Chinese</td>
</tr>
<tr>
<td>HENRY'S HUNAN</td>
<td>110 Natoma St, San Francisco, CA 94105</td>
<td>(415) 546-4999</td>
<td>Chinese</td>
</tr>
<tr>
<td>YANK SING</td>
<td>49 Stevenson St, San Francisco, CA 94105</td>
<td>(415) 541-4949</td>
<td>Chinese, Dim Sum</td>
</tr>
<tr>
<td>PEET’S COFFEE</td>
<td>692 Mission St, San Francisco, CA 94105</td>
<td>(415) 593-8945</td>
<td>Coffee</td>
</tr>
<tr>
<td>LEE’S DELI</td>
<td>615 Market St, San Francisco, CA 94105</td>
<td>(415) 615-9889</td>
<td>Delis</td>
</tr>
<tr>
<td>SPECIALTY’S CAFÉ &amp; BAKERY</td>
<td>101 New Montgomery St, San Francisco, CA 94105</td>
<td>(415) 362-2052</td>
<td>Delis</td>
</tr>
<tr>
<td>JACK IN THE BOX</td>
<td>42 First St, San Francisco, CA 94105</td>
<td>(415) 882-7921</td>
<td>Fast Food</td>
</tr>
<tr>
<td>MCDONALD’S</td>
<td>609 Market St, San Francisco, CA 94105</td>
<td>(415) 543-2595</td>
<td>Fast Food</td>
</tr>
<tr>
<td>SALT HOUSE</td>
<td>545 Mission St, San Francisco, CA 94105</td>
<td>(415) 543-8900</td>
<td>French, American</td>
</tr>
<tr>
<td>BISTRO BURGER</td>
<td>201 Mission St, San Francisco, CA 94105</td>
<td>(415) 348-8788</td>
<td>Hamburgers</td>
</tr>
<tr>
<td>TARA</td>
<td>123 2nd Street, San Francisco, CA 94105</td>
<td>(415) 348-9977</td>
<td>Southeast Asian-Thai</td>
</tr>
<tr>
<td>MONDO CAFFE</td>
<td>602 Mission St, San Francisco, CA 94105</td>
<td>(415) 882-1682</td>
<td>Italian Sandwich</td>
</tr>
<tr>
<td>CAFÉ TOMO</td>
<td>50 First St, San Francisco, CA 94105</td>
<td>(415) 512-9877</td>
<td>Asia Fusion</td>
</tr>
<tr>
<td>ICHIBAN TERIYAKI</td>
<td>5 Stevenson St, San Francisco, CA 94105</td>
<td>(415) 543-6275</td>
<td>Japanese</td>
</tr>
<tr>
<td>SORABOL</td>
<td>Rincon Center 101 Spear St, San Francisco, CA 94105</td>
<td>(415) 896-5959</td>
<td>Korean</td>
</tr>
<tr>
<td>AQUILILLA TAQUERIA</td>
<td>Rincon Center 101 Spear St, San Francisco, CA 94105</td>
<td>(415) 543-8616</td>
<td>Mexican</td>
</tr>
<tr>
<td>RN 74</td>
<td>301 Mission Street, San Francisco, CA 94105</td>
<td>(415) 543-7474</td>
<td>American</td>
</tr>
<tr>
<td>CARAMBA</td>
<td>78 2nd St, San Francisco, CA 94103</td>
<td>(415) 543-8226</td>
<td>Mexican</td>
</tr>
<tr>
<td>CHIPOTLE MEXICAN GRILL</td>
<td>525 Market St, San Francisco, CA 94105</td>
<td>(415) 278-0461</td>
<td>Mexican</td>
</tr>
<tr>
<td>Name</td>
<td>Address</td>
<td>Phone</td>
<td>Cuisine</td>
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</tr>
<tr>
<td>SUNRISE DELI CAFÉ</td>
<td>54 2nd St, San Francisco, CA 94105</td>
<td>(415) 495-9999</td>
<td>Middle Eastern</td>
</tr>
<tr>
<td>MIXT GREENS</td>
<td>560 Mission St., Ste. 125 San Francisco, CA 94105</td>
<td>(415) 296-8009</td>
<td>Salad, Sandwiches</td>
</tr>
<tr>
<td>SUBWAY</td>
<td>168 2nd St, San Francisco, CA 94105</td>
<td>(415) 348-8500</td>
<td>Sandwiches</td>
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<tr>
<td>SUBWAY</td>
<td>50 Fremont St, San Francisco, CA 94105</td>
<td>(415) 778-6388</td>
<td>Sandwiches</td>
</tr>
<tr>
<td>THE TOASTER OVEN</td>
<td>145 2nd St, San Francisco, CA 94105</td>
<td>(415) 243-0222</td>
<td>Sandwiches</td>
</tr>
<tr>
<td>SAN FRANCISCO SOUP CO.</td>
<td>142 2nd St, San Francisco, CA 94105</td>
<td>(415) 644-1321</td>
<td>Soups</td>
</tr>
<tr>
<td>OSHA THAI RESTAURANT</td>
<td>149 2nd St, San Francisco, CA 94105</td>
<td>(415) 278-9991</td>
<td>Thai</td>
</tr>
<tr>
<td>THAI-TO-GO</td>
<td>Rincon Center 101 Spear St, San Francisco, CA 94105</td>
<td>(415) 777-6989</td>
<td>Thai</td>
</tr>
<tr>
<td>PERILLA</td>
<td>510 Mission St, San Francisco, CA 94105</td>
<td>(415) 777-1893</td>
<td>Vietnamese</td>
</tr>
<tr>
<td>EDDIE RICKENBACKER’S</td>
<td>133 2nd Street, San Francisco, CA 94105</td>
<td>(415) 543-3498</td>
<td>American</td>
</tr>
<tr>
<td>ARABI</td>
<td>101 Spear St, San Francisco, CA 94105</td>
<td>(415) 243-8575</td>
<td>Middle Eastern</td>
</tr>
<tr>
<td>MUSKAAN CUISINE OF INDIA</td>
<td>101 Spear St, San Francisco, CA 94105</td>
<td>(415) 974-1111</td>
<td>India, Pakistani</td>
</tr>
<tr>
<td>NOAHS BAGELS</td>
<td>99 Fremont Street, San Francisco, CA 94105</td>
<td>(415) 495-3757</td>
<td>Bagel Shop</td>
</tr>
<tr>
<td>CELLO KEBOB &amp; PIZZA</td>
<td>50 Fremont St, San Francisco, CA 94105</td>
<td>(415) 357-1122</td>
<td>Pizza, Mediterranean</td>
</tr>
<tr>
<td>BOULEVARD</td>
<td>1 Mission Street, San Francisco, CA 94105</td>
<td>(415) 543-6084</td>
<td>American</td>
</tr>
<tr>
<td>AMBER INDIA</td>
<td>25 Yerba Buena Lane, San Francisco, CA 94103</td>
<td>(415) 777-0500</td>
<td>Indian</td>
</tr>
<tr>
<td>AME</td>
<td>689 Mission Street, San Francisco, CA 94105</td>
<td>(415) 284-4040</td>
<td>America, Japanese</td>
</tr>
<tr>
<td>ONE MARKET RESTAURANT</td>
<td>1 Market Plz, San Francisco, CA 94105</td>
<td>(415) 777-5577</td>
<td>American</td>
</tr>
<tr>
<td>FANG</td>
<td>660 Howard Street, San Francisco, CA 94105</td>
<td>(415) 777 8568</td>
<td>Chinese</td>
</tr>
<tr>
<td>CHAYA BRASSEIE</td>
<td>132 The Embarcadero, San Francisco, CA 94105</td>
<td>(415) 777-8688</td>
<td>French, Asian Fusion</td>
</tr>
<tr>
<td>HARVEST &amp; ROWE</td>
<td>33 Second Street, San Francisco, CA 94105</td>
<td>(415) 541 7771</td>
<td>Farm Fresh Food</td>
</tr>
<tr>
<td>FOCACCIA</td>
<td>455 Market Street, San Francisco, CA 94105</td>
<td>(415) 397 2900</td>
<td>Sandwiches, Delis, Caterers</td>
</tr>
</tbody>
</table>

**FOOD TRUCK:**

<table>
<thead>
<tr>
<th>Name</th>
<th>Address</th>
<th>Phone</th>
<th>Type</th>
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<tbody>
<tr>
<td>CREPERIE</td>
<td>222 Second Street, San Francisco, CA 94105</td>
<td>(415) 706 9733</td>
<td>Crepes</td>
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<tr>
<td>LOS COMPADRES TACO TRUCK</td>
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<tr>
<td>FAT TACO</td>
<td>525 Howard Street, San Francisco, CA 94105</td>
<td>(415) 371 1454</td>
<td>Mexican</td>
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<tr>
<td>CURRY UP NOW</td>
<td>225, Bush San Francisco, CA</td>
<td>(415) 777 8568</td>
<td>Indian</td>
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<tr>
<td>KASA INDIAN</td>
<td>Spear &amp; Folsom Street, San Francisco, CA 94105</td>
<td>(415) 371 1454</td>
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<tr>
<td>THE CHAI CHART</td>
<td>560 Valencia St San Francisco, CA 94110</td>
<td>(415) 777 8568</td>
<td>Coffee &amp; Tea</td>
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<tr>
<td>TONYANESE TACO VAN</td>
<td>1717 Harrison StSan Francisco, CA 94103</td>
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<td>SAN BUENA TACO TRUCK</td>
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<tr>
<td>THE CREME BRULEE CART</td>
<td>Mission and 22nd St San Francisco, CA 94110</td>
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<tr>
<td>SUNNY VIBRATIONS VEGAN FOOD TRUCK</td>
<td>20th St and Dolores St San Francisco, CA 94114</td>
<td>(415) 777 8568</td>
<td>Vegan Food</td>
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Golden Gate University
Bruce F. Bradley School of Taxation
536 Mission Street – San Francisco, CA – 94105-2968 – Phone: 415-442-7880 – Fax: 415-543-2607 – e-mail: tax@ggu.edu
## Parking

<table>
<thead>
<tr>
<th>Name</th>
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<th>Hours</th>
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<td>Central Parking System</td>
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Please note that the rates may have changed.
THINGS TO DO AND SEE IN SAN FRANCISCO

Although the full-time Day Tax program will keep you busy, we still want you to get out and enjoy this amazing city. Here are a few things to try while here:

*Alcatraz:* This famous prison known for holding the likes of Al Capone and “Machine Gun” Kelly is a nice spot to check out. Tours run daily beginning at 9:30am and costs $26. Although it costs quite a bit more, I would actually recommend the Alcatraz evening tour. This tour features park guide-led tours to the cell house, the audio tour, Alcatraz Map & Guide, special programs on a variety of Alcatraz topics, and dramatic evening views of the San Francisco skyline. This tour runs at 6:10pm and 6:45pm and costs $33 per person.

*Pier 39 and Fisherman’s Wharf:* This is probably the biggest tourist spot in San Francisco next to the Golden Gate Bridge. This is where you can visit the sea lions at the end of the pier or take a trip to the Aquarium by the Bay. There is also the Wax Museum, Ripley’s Believe It or Not! Museum, Maritime Museum, San Francisco Maritime National Park and Aquatic Park. Also within walking distance is the famous Ghirardelli Square where you can split a monstrous sundae called the Earthquake. Ghirardelli or attend the annual Chocolate Festival held this year on September 11th and 12th from 12-5pm. For $20, you can sample a wide array of chocolate. There are also some good eateries in the area. For starters the only In-N-Out Burger in San Francisco is located in this area. You may also want to check out Bubba Gump Shrimp Co., a well known spot for their seafood. There are many other restaurants I could list, but I think its well worth it to check them out on your own.

*North Beach:* Arguably one of the few neighborhoods known for its fantastic Italian restaurants and pizzerias as well as its sidewalk cafes. If you like to party this is where you want to be. Walk along Broadway or Columbus Streets and you’ll stumble upon the night scene. Lined with your typical strip clubs, some of the swankiest bars and clubs can be found here. There’s Sake Lab, Bamboo Hut, Blind Tiger Lounge, Tosca Café, Dolce, Fuse, Magnet Lounge, Royale and 15 Romolo. That’s just the beginning. If you feel like a night of freedom from studying, stop by and take a look.

*Chinatown:* Some of the best and cheapest dim sum can be found here. However, you really must walk the streets of this area to really find the best places and deals. A couple of restaurants you could try are Lichee Garden, Hunan Home’s Restaurant, Grand Palace Restaurant or the Penang Garden. Another highlight of this area is the Chinatown Ghost Tours held on Fridays and Saturdays at 7:30pm and cost $24. The Chinese New Year celebration is a two week festival held in February. The celebration includes two major fairs, the Chinese New Year Flower Fair and the Chinatown Community Street Fair, and ends with the big Chinese New Year Parade that winds itself from downtown San Francisco to Chinatown. There is also the Chinatown Night Market Fair that occurs every Saturday from July through October from 6-11pm. From week to week, you will see a new aspect of Chinese culture, including lion dancing,
martial arts, Chinese operas, karaoke singers and musical performances using traditional Chinese instruments. There is also the Annual Autumn Moon Festival held in mid-September and features live entertainment, arts and crafts, food and drink, and parades that will mark the Autumn Moon Festival celebrations along historic Grant Avenue from 11am to 6pm.

Japantown:  The highlight of this area comes during the Cherry Blossom festival held every April on the last two weekends of the month. This festival features a food bazaar with traditional Japanese food, an arts and crafts fair and performances by Japanese musicians. The best place to have a private karaoke party is located here at Do Re Mi. The price depends on the size of the room you reserve, but is open until late. This is also a nice place to grab some excellent Japanese food. For something more Americanized and showy you can try Benihana; for noodles there is Iroha or Tanpopo; if you like sushi and wish to have boats bring them to you try Isobune Sushi; there is also Mifune and Maki which are two of my favorites in this area.

Castro:  Where there’s a party there is Castro. One of the biggest parties, the last weekend in June is reserved for Pink Saturday and the Pride Parade. Thousands will come out for dancing and reveling at the Saturday street party then line Market Street on Sunday to catch a glimpse of the floats, entertainers and people that parade on by. You can also eat, shop, and be entertained throughout the neighborhood. You can eat at restaurants like Sparky’s, Café Flore, Barracudo Sushi, and Lime (which has a great weekend brunch) then shop at stores like Diesel, Levi’s, and Citizen Clothing. The landmark Castro Theater shows leading independent and foreign films as well as weekly midnight showings of 80’s favorites and cult classics. After a full day of feast and fun, dance the night away at neighborhood clubs like Badlands, Q-Bar, Trigger, and The Café.

The Mission:  One of my newfound favorite district hang-outs. This place has it all – the great restaurants, the nightlife and culture. If you have never been here you should definitely check out the murals on Balmy Alley during the day. They tend to be located between 24th and 25th Streets and between Treat and Harrison Streets. Every September is the Valencia Street Fair featuring street bands, local art and food. In the beginning of November you can check out the Dia de Los Muertos candlelit procession honoring the dead. Mission Dolores and Dolores Park can also be found in this area. For food you might want to try Delfina, Last Supper Club, Luna Park, Andalu, Medjool, Levende and Limon. For the nightlife you could try Beauty Bar, Elbo Room, Make-Out Room, Zeitgeist, Delirium, Hush Hush Lounge, and Elixir.

The Haight:  This is where you will find the best used music store anywhere. Amoeba Records not only has arguably the largest collection of new and used cds, but also has live performances by some well-known names like The Raveonettes, Hot Hot Heat, Guided By Voices, and Handsome Boy Modeling School. The Haight Street Fair is another popular attraction and is held in the middle of June. This event features food, music, and arts and crafts. There is also the Haunted Haight Walking Tour held every weekend at 7pm and begins at 1573 Haight Street. Shopping is a must in this area, but be forewarned, it’s not as cheap as you may think unless you visit the likes of Buffalo Exchange or Crossroads. A few places to grab some nourishment are: El Balazo, Kate’s Kitchen, The Pork Store Café, and Thap Phanom. For drinks you could try Hobson’s Choice or Noc Noc located close to Fillmore Street.
**Golden Gate Bridge:** On a nice sunny day this can be quite a treat. This is one of the few free attractions in San Francisco, if you don’t count the metered parking. You can walk the entire span of the bridge while looking out at the bay to Alcatraz, Angel Island, and perhaps even Berkeley. Although it can get quite windy, the walk can be a nice break from the fast paced city life.

**Golden Gate Park:** Recently reopened, the DeYoung Museum offers guests an extensive collection of art and crafts. The museum is open Tuesdays through Sundays from 9:30-5:15pm and open until 8:45pm on Friday nights. Admission is $10. The California Academy of Sciences reopened in October of 2009 to a whole new green design. Admission is $24.95, but bring your student id to get in for $19.95. The museum is open from 9:30-5pm every day except Sunday when the museum is open from 11-5pm. There is also a new program called NightLife for individuals 21 and over where visitors can enjoy music, science, entertainment and cocktails, while visiting the museum. Each week the museum features something new and different. Admission is $12 for California Academy of Sciences’ Nightlife. There’s the Conservatory of Flowers that is reopened to the public after a storm in 1995 caused it to close. The conservatory houses a Highland Tropics collection and aquatic plants display (including real lily pads that can hold the weight of a small child), and seasonal flowering plants and educational exhibits (the first, all about plant pollination, features 800 live butterflies that will flit about among the visitors). Admission is $7 unless you have your student id, then it’s $5. There’s the Japanese Tea Garden which lies on 5 acres of land and features an array of bridges and sculptures. A beautiful sight to behold, once you enter you feel whisked away from San Francisco and placed in the middle of Japan. Although there is an admission fee, it’s still a nice place to visit at least once. San Francisco’s Botanical Garden at Strybing Arboretum is amazing as it features a wide array of plant life that ranges from all over the world and sits on 70 acres of land. This is a free attraction although donations are welcomed. Stow Lake is another popular attraction where tourists and locals alike come to visit and rent paddle boats or row boats for an hour or two to relax. There’s the Buffalo Paddock at the western end of Golden Gate Park where a small herd of bison can be viewed. There’s also Shakespeare in the Park, a free event that is held every weekend in September behind the Conservatory of Flowers.

**Ocean Beach:** The longest stretch of beach in San Francisco. I would warn against trying to swim in this ocean as it is known for its riptides. There’s the Cliff House, which is said to be haunted as it was destroyed twice by fire before the third finally remained standing and was recently renovated. You can walk down to the ruins of the old Sutro Baths, an old swimming pool that was built in 1912 and eventually burned down in the 1960s.

**Other Attractions:**

**Coit Tower:** This tower offers panoramic views of the city and is considered one of the top four best spots for viewing San Francisco. There is an admission fee to get to the top, so be forewarned.
**Lombard Street:** Considered one of the windiest streets in the country and attracts many visitors each year. Not much really to see or do here, but tourists like to come take a look and watch as cars attempt to navigate down this road.

**Cable Cars:** A lot of people enjoy riding the cable cars. Not only do the tourists use it to take them between downtown San Francisco to Ghirardelli Square or North Beach, but locals use it to take themselves home after a long day of work. The cable cars operate seven days a week from 6:30am to 12:30am. The cost is $6 each way unless you have a monthly Muni Fast Pass.

**San Francisco Museum of Modern Art (SF MOMA):** Beginning from June 3, 2013, this museum will be presenting their exhibitions on the go. The museum is to be closed for renovation till early 2016.

**Asian Art Museum:** Having moved from Golden Gate Park to Civic Center, this museum boasts a large collection of Asian art. Although the fee is $12, the best time to go is the first Sunday of every month when admission is free. Other discounts include $7 with a valid college id or $5 Thursday evenings after 5pm.

**Fillmore Street:** Fillmore Street has become one of the best places to shop. Located right next to Japantown, this street offers plenty of places to shop and eat. You could try Tsunami, India Palace, Florio, Fresca, Metro Caffè or Elite Café. For drinks you could try Harry’s Bar, Boom Boom Room, Movida Lounge or Rasselas Jazz Club. One of the best places in the city to catch a concert is The Fillmore – one of the few smaller concert venues in the city.

**Tenderloin District:** The Tenderloin district is one of the few places where most people don’t venture into at night unless they live there. However, there are some thriving hot spots in this location. While I don’t know too much about where you can grab a bite to eat here, there are a few places I can recommend for drinks. There is the Edinburgh Castle (which also offers the best fish and chips anywhere), Hemlock Tavern, Café Royale, Olive (best for happy hour specials), Blur, Element Lounge, Rye, Bacchus Kirk, Vertigo or my newfound favorite – R Bar.

**Cole Valley:** Cole Valley Street Festival is held usually in October and features arts and crafts, food from local eateries and live music.

**Noe Valley:** Noe Valley is fast becoming known for its amazing food. For example you can dine at Incanto and order an entire pig to feed groups of 6 or more, make sure to place your order in advance. On the lighter side, you could try Amberjack Sushi where they serve outstanding sushi. In this area you will also find Eric’s which an excellent option is if you are in the mood for Chinese food that not only tastes great but reasonably priced.

**Hayes Valley:** This part of town has really transformed itself into one of the higher end shopping and eating districts. This is the ideal spot to grab some food before attending the ballet, the symphony, the Asian Art Museum, or even a concert at Bill Graham Civic Auditorium. A couple of places to try are Indigo or Stelline.

**Marina Green:** On a nice clear day this is a great spot for a picnic. This is also where Fleet Week is held every year over Columbus Day weekend in October. It features plenty of food and people, not to mention music and the famous Blue Angels.
Marina District: The two most popular streets, Union and Chestnut, have become a nice place to shop, eat and drink. To eat I would try Brazen Head, Alegrias Food from Spain, Mi Lindo Peru #2, Asqew Grill, Tay Viet, Zushi Puzzle, Mezes and Café Marimba. For drinks you could try Bluelight, Mauna Loa Club, HiFi, Bar None, Tongue & Groove or one of my favorites Tonic.

SOMA District: SOMA stands for South of Market. If you had asked me 5 years ago what there was to do in this area, I would have said “nothing.” However, this place has grown and continues to redefine itself. Some of the top restaurants (a.k.a. most expensive) are located here. There is Slanted Door, Garden Court, Silks Restaurant, Basil, Epic, Waterbar, Town Hall, Roy’s, Boulevard, Acme Chophouse, Azie, and Koh Samui and the Monkey. For drinks I would recommend Gordon Biersch, 21st Amendment, Nova, Anu, or Arrow Bar. AT&T Park is located here where you can catch the San Francisco Giants during baseball season. Occasionally AT&T Park will also host concerts (such as the Rolling Stones) and legalized raves, but not very often.

Richmond District: While this is considered by some to be the outskirts of San Francisco, some of the best spots to eat are located here. There’s Khan Toke, Ton Kiang, Brother’s Korean Restaurant, My Tofu House (don’t let the name fool you, this place does serve meat), Americana, Straits Café, Kitaro, Be My Guest for fabulous pumpkin curry and another of my favorites Tommy’s Mexican Restaurant, which serves some of the best margaritas outside of Mexico. For desserts I would recommend a stop into Toy Boat for some ice cream or a slice of cake. To drink there is Fizzee’s, Trad’r Sam where you can split a Scorpion Bowl with a few friends, The Bitter End, or G Bar.

Sunset District: Yet another out there district. However, there are some really great places to eat. Ninth Avenue between Lincoln and Judah is the area definitely worth a few trips. There’s Park Chow, Marnee Thai, Ebisu, Masala’s, Naan N’ Curry, Pomelo, Sukhothai Thai Cuisine, Pasquale’s Pizzeria, New Eritrea Restaurant, Darla’s, Hotei, L’Avenida, and Crepevine. For dessert I would recommend Tart to Tart or grab a dessert crepe at Crepevine. In my opinion the best spot to grab a drink here is Yancy’s. Other places to eat outside of the Ninth Avenue corridor are Lotus, Fresca, 8 Immortals, Taraval Okazu-Ya, Sabella’s, Shin Toe Bul Yi and Thanh Long. For dessert try Marco Polo featuring the best gelato in town with flavors like vanilla, tiramisu, guava, green tea, red bean, and a variety of others.

San Francisco Zoo: If you love animals, you must visit the San Francisco Zoo. This place has been newly transformed and looks better than it has in many, many years. General admission is $15 unless you’re a San Francisco resident, in which case it is $12. The zoo is open from 10-5pm daily.
OUTSIDE SAN FRANCISCO

Ever feel the need to escape? Then you should check out a few of the following places.

Angel Island: This ferry accessible island is one of many state parks in the area. Once used to house various military installations and was used as the “Guardian of the Western Gate” to control the influx of immigrants, it has since been transformed so you can go camping, hiking, sunbathing and biking.

Berkeley: Berkeley offers so much for everyone. While this city is known for the University of California at Berkeley, this is more than just a college town. You can catch the Berkeley World Music Festival held on a Sunday in late August. There’s the How Berkeley Can You Be? Festival held in late September featuring live music and dance, food and drink booths, crafts and children activities. There’s also the Telegraph Avenue Holiday Street Fair held in December usually on the weekends and days before Christmas. You can shop at the various Berkeley Farmer’s Markets held on Saturdays on Center Street, Tuesdays on Derby Street, or on Thursdays on Shattuck Avenue. There’s also the Lawrence Hall of Science, located in the Berkeley hills behind UC Berkeley, a museum that acts as a resource center for mathematics and science. If movies are your interest you may want to check out the Pacific Film Archive at UC Berkeley, which houses one of the world’s great film collections. To eat I would try Chaat Café, Venus, Fonda, or India Palace Restaurant. However, with so much good food in this area, you really should just go out and pick a spot.

Muir Woods/Mt. Tamalpias: These two places are located almost right next to each other. Muir Woods is a beautiful spot to go hiking. The tall redwood trees keep this area rather cool so wear layers to stay warm. The paths take you throughout the woods and can even lead you to Mt. Tamalpias. On occasion you can catch a deer with its doe as you continue your excursion through this peaceful place. Muir Woods is rife with history as President Theodore Roosevelt proclaimed it a National Monument and delegates from all over the world met to sign the Charter of the United Nations. Mt. Tamalpias (Mt. Tam as locals call it) is a great spot to camp or hike. Camping is also available at different locations throughout the Mt. Tam area – reservations are highly recommended. If you feel adventurous enough to climb to the top of Mt. Tam (and believe me it is a trek) on a clear day you get amazing panoramic views of the Bay Area.

Sausalito: Located just north of San Francisco, this city is a nice place to visit if you wish to take a break from city life. On the main street, Bridgeway, you can find all sorts of cute shops and galleries, not to mention plenty of restaurants to grab a bite to eat. You can also check out Jazz & Blues by the Bay at Gabrielson Park. Food and refreshments are available, or bring your own picnic and enjoy the music from local Jazz and Blues performers. This event is held on Fridays from the end of May through August. There is also the Caledonia Street Fair that is held around Memorial Day weekend in May. This multi-cultural international theme includes arts and crafts vendors, food, art and entertainment. This fair has a strong focus on music and dance performances, with three stages of live entertainment, including an international dance stage, featuring dance from around the world. On a sunny day it is possible to take a long bike ride from San Francisco to Sausalito. If you wish not to bike back, you can always take a ferry back to San Francisco or vice versa.
Napa/Sonoma Wine Country: The Wine Country is simply beautiful and even if you don’t want to visit the hundreds of vineyards located here, it’s still a nice place to relax and unwind from a hard week of tax lessons. This is one of the most relaxing places to be as it offers an enormous variety of spas, especially if you travel north to Calistoga. There are many tours available to those interested. The most famous tour is the Napa Wine Train where you can have a relaxing scenic trip, eat great food, and taste some great wine in the tasting car. Some vineyards to try are Robert Mondavi Winery, Beringer Vineyards, Sterling Vineyards, Viansa Vineyards, Gloria Ferrer Champagne Caves, Korbel Champagne Cellars, V. Sattui Winery, Beaulieu Vineyard, Viansa Winery, Niebaum-Coppola Winery, and Domaine Chandon. Other things to do here include the Napa Valley and Country Fair held this year August 8-12 and features food & commercial booths, three free entertainment stages, demonstrations, wine tasting, demolition derby action, livestock, exhibits showcasing Napa County residents’ best, and a carnival. There is also the Safari West Wildlife Preserve and Resort in Calistoga, Napa Valley Museum, canoeing at Russian River, the Petrified Forest, ballooning, and COPIA: The American Center for Wine, Food & the Arts. If you decide to travel north to Napa, avoid staying at the Napa River Inn. This boutique hotel is haunted and has actually been featured in the History Channel’s Haunted Hotels documentary.

Mill Valley: If you love films you’ll enjoy the 35th Mill Valley Film Festival. This year the festival will be held from October 3-13. Movie times and locations vary and tickets sell out quick so if you’re interested check their website often.

Santa Cruz: Upon first glance it may seem like Santa Cruz only has its infamous Santa Cruz Beach Boardwalk, a carnival style attraction. However, there is surprisingly plenty to do here. You can visit the Santa Cruz Wharf where you can fish, swim, learn to surf, sail or kayak. There’s the Aloha Celebrity Races and Polynesian Festival held this year on Sunday, August 26th. Designed especially for new and novice paddlers, the Celebrity races are a chance to discover the excitement of outrigger canoe racing. The Polynesian Festival follows the race with a taste of the tropics – fresh flower leis, Hawaiian shaved ice, Maori face painting, print making and dance performances. You could take a historic walking tour of Santa Cruz or just lounge in the sun on one of the nicest, albeit crowded, beaches in the Bay Area.

Monterey/Carmel: Monterey is better known for its Monterey Bay Aquarium. This museum is actually dedicated to the marine habitat within Monterey Bay, which includes over 500 different species. Students with a valid id can get in for $19.95. There is also Cannery Row the local outlet shopping center. I can never find anything there, but you might be able to if you take the trip. Carmel is literally a 5 minute drive from Monterey and is as different from Monterey as you can get. Clint Eastwood used to be the mayor of this town. In downtown Carmel you will find mostly galleries of local and famed artists. Downtown is approximately a mile from the beach, which is absolutely beautiful with its white sand and little debris. You can take the 17-mile Drive, which will take you around the Monterey/Carmel golf areas and provides some of the best views of the ocean. There is a fee of $8 to enter, but the views are absolutely stunning. In this region you can also find Pebble Beach, known for the AT&T National Pro-Am golf tournament held in February.
Yosemite National Park: There are a variety of activities you can do here. Camping, swimming, hiking, biking, bird watching, climbing, fishing, skiing, horseback riding, kayaking and stargazing are just a few of the activities you can do here. The best time to go is really in the summer when the weather lightens up and you can travel to Glacier Point to see amazing views of Yosemite Valley.

Lake Tahoe: This is the destination for skiing and snowboarding. Some of the major resorts include Heavenly, Alpine Meadows, Kirkwood, Squaw Valley and Sugar Bowl. During the summer season you can go boating, golfing, hiking, biking, and other outdoor activities. Some of the events during the summer include Lake Tahoe Summer Music Festival and the Lake Tahoe Shakespeare Festival.

Death Valley National Park: There are a variety of things you can do in Death Valley. A few of the activities are sightseeing by personal auto or 4-wheel drive, bicycling, mountain biking (established roadways only), hiking and camping. From November through April you can join a ranger for an Interpretive Program such as a talk, walk, guided hike, evening program, or a costumed living history tour of the history Death Valley Scotty’s Castle.

Joshua Tree National Park: Located near Palm Springs, this park, like many of the other national parks in California, offers camping, biking, backpacking, rock climbing, and stargazing. There are a variety of ranger led programs here so be sure to check out the website if interested.

Redwood National Park: This park, located near the California/Oregon border, offers camping, biking, scuba diving, whitewater rafting, swimming, hiking, and other outdoor activities.
It is 4.5 miles from Divisadero St. to the ocean. This area is greatly compressed from East to West and lacks many secondary streets.
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<td>13</td>
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~ June 2014 Tax ~