

**East Tennessee State University
2007-2008 Undergraduate Catalog**

Department of Accountancy (ACCT)
P.O. Box 70710 Phone: (423) 439-4432
220 Sam Wilson Hall
Web address: <http://business.etsu.edu/acc/>

Accredited by:

AACSB - The Association to Advance
Collegiate Schools of Business

The Department of Accountancy offers a major in accountancy within the bachelor of business administration degree. The program is aimed at students seeking a general degree in accounting. Students seeking professional positions in accountancy should enroll in the Master of Accountancy program after completing their accountancy B.B.A. degree. The M.Acc. is a 33-semester-hour graduate program that enables students to achieve mastery of accounting and auditing theory and procedures and current professional topics. It also meets the educational requirements for certification as a certified public accountant, certified management accountant, or certified internal auditor.

Admission – Requirements for admission to the accountancy major: (1) have a minimum overall GPA of 2.50; (2) earn a minimum of a “C” in each accounting course; and (3) meet Business admission requirements.

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| Accountancy Major | 27 Credit Hours |
| ACCT 3000 Professionalism in Accountancy | 3 |
| ACCT 3010 Financial Accounting I | 3 |
| ACCT 3020 Financial Accounting II | 3 |
| ACCT 3110 Management Accounting | 3 |
| ACCT 3410 Federal Income Taxes | 3 |
| ACCT 4010 Advanced Financial Accounting | 3 |
| ACCT 4310 Accounting Information Systems | 3 |
| ACCT 4610 Auditing Theory and Practice | 3 |
| ACCT 4717 Not-For-Profit Accounting | 3 |
| Accountancy Minor | 18 Credit Hours |
| ACCT 2010 Principles of Accounting I | 3 |
| ACCT 2020 Principles of Accounting II | 3 |
| ACCT 3010 Financial Accounting I | 3 |
| ACCT 3110 Management Accounting | 3 |
| Accountancy Electives..... | 6 |
| (Select from courses in accountancy major) | |

Graduation Requirements - Accountancy Majors/Minors must have a grade of “C” or better in each accounting course.