

**East Tennessee State University  
College of Business and Technology**

**Master of Accountancy**

***M.Acc. Degree***

The Master of Accountancy (M.Acc.) degree is designed for individuals who desire advanced study of accountancy and seek professional careers in public accounting, industry, and government. The combination of the Bachelor of Business Administration degree and the M.Acc. degree meets the educational requirements for Certified Public Accountants in Tennessee and all other states. Furthermore, the M.Acc. is a major step toward obtaining the credentials necessary for a teaching career in accountancy. The M.Acc. program covers financial and managerial accounting, auditing, taxation, and consulting services. Additionally, the program provides exposure to topics representative of the larger business environment.

Through judicious choice of elective courses, a student may select a program emphasis. Possible areas of emphasis are financial or managerial accounting, external or internal auditing, systems analysis and design, governmental accounting, taxation, and consulting practice.

***Admission Requirements***

A student applying for admission to the M.Acc. program must hold a bachelor's degree from a regionally accredited college or university. International students must hold the equivalent of a four-year degree from a regionally accredited U.S. institution. All applicants to the M.Acc. are presumed to have computer literacy and an understanding of mathematics through calculus. Specific admission criteria are as follows:

- Minimum undergraduate GPA of 2.5
- Minimum GMAT score of 450
- Minimum TOEFL score of 550 (paper exam) or 213 (computer exam) if an international student
- Minimum formula score of 1,050 computed as (200 X undergraduate GPA) + GMAT score

Candidates for the M.Acc. program must submit all required application materials before they enroll in graduate-level business courses. Nondegree students must receive approval from the Associate Dean for Graduate Studies in the College of Business and Technology before registering for graduate business courses. Students in other graduate programs at ETSU are free to enroll in selected business courses if appropriate course prerequisites have been completed.

A limited number of Graduate Assistantships and Tuition Scholarships are awarded on a competitive basis to qualified students. Student loans also are available to eligible students. For further information on financial aid, please contact the Associate Dean of Graduate Studies.

### ***M.Acc. Curriculum***

The M.Acc. program consists of a minimum of five accountancy core courses, three business core courses, two free electives, and a capstone course, for a total of 33 semester hours. (See Table 1(a).) The accountancy core courses cover the five major areas of accounting practice: financial and managerial accounting, auditing, taxation, and consulting services. Business core courses provide coverage of related areas of business relevant to students' needs and interests. The courses in the business core include BADM 5500, Strategic Management Process, BADM 5140, Research Methods and Statistics, and BADM 5380, National and Global Environment.

### ***Free Electives***

The free electives provide further opportunity for M.Acc. students to take courses in areas relevant to their interests and career goals. Courses offered outside the College of Business and Technology may be taken with the prior consent of the Associate Dean of Graduate Studies. Courses designated by 4xx7/5xx7 numbers admit undergraduate as well as graduate students. Graduate students who take such a course as an elective must register for the 5xx7 course section and are expected to complete additional work, over and above what is required of students enrolled in the 4xx7 section.

M.Acc. students may take independent study courses for elective credit. However, opportunities for independent study are limited by faculty resources. A student who plans an independent study should approach a faculty member interested in the student's project. Independent study requests must be approved before a student can register for the course.

**Table 1. M.Acc. Curriculum  
(a) Core, Elective, and Capstone Courses**

<b>M.Acc. Courses</b>	<b>Credit Hours</b>
<b>Accountancy Core Courses:</b>	
ACCT 5010 Seminar in Financial Accounting I	3
ACCT 5110 Seminar in Managerial Accounting	3
ACCT 5427 Federal Income Taxes II	3
ACCT 5510 Seminar in Accounting Regulations	3
ACCT 5610 Seminar in Auditing	3
<b>Business Core Courses:</b>	
A Business Strategy Course	3
BADM 5140 Data Analysis and Modeling	3
BADM 5220 Global Business	3
<b>Free Electives and Culminating Experience:</b>	
Free Electives	6
ACCT 5890 Professional Accounting	3
<b>Total semester hours</b>	<b>33</b>

**(b) Foundation Courses**

<b>M.Acc. Foundation Courses</b>	<b>Credit Hours</b>
<b>Accountancy Foundation Courses:</b>	
ACCT 5000 Essentials of Accounting	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 4310 Accounting Information Systems	3
ACCT 4610 Auditing Theory and Practice	3
ACCT 4010 Advanced Accounting	3
or	
ACCT 4710 Nonprofit Entity Accounting	3
<b>Business Foundation Courses:</b>	
ECON 5000 Essentials of Economics	3
ECON 5010 Essentials of Statistics	3
FNCE 5000 Essentials of Finance	3
MGMT 5010 Essentials of Management	3
MKTG 5010 Essentials of Marketing	3
MGMT 5020 Legal & Social Environment	3
MGMT 5030 Quantitative Analysis for Operations Management	3
<b>Maximum semester hours</b>	<b>45</b>

## ***Capstone Course***

The M.Acc. capstone course, ACCT 5890, provides opportunities for students to apply knowledge and skills in a realistic professional accounting environment. Options available to students include readings and research in preparation for passage of an approved professional exam, special study of an approved accounting topic, internship in a professional accounting position, and participation in an auditing or consulting engagement.

Students in the M.Acc. program must submit a written program proposal no later than the end of the semester in which they complete 15 semester hours of core coursework leading to the degree. The proposal must list the elective courses the student proposes to take and the proposed capstone course option. After approval or amendment by the Department of Accountancy and the Associate Dean for Graduate Studies, the proposal becomes the student's official program of study.

## ***Foundation Coursework***

Students who have not recently earned undergraduate credits in relevant accounting and/or business topics will be required to take one or more foundation courses to prepare them for the M.Acc. core courses. A maximum of 45 hours of M.Acc. foundation coursework may be required in addition to any courses that the student may need to remedy deficiencies in calculus and computer literacy. (See Table 1(b).)

## ***Further Information***

For further information on ETSU's Master of Accountancy program, please contact the following:

M.Acc. Program Director  
College of Business and Technology  
P. O. Box 70699  
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