

**MASTER OF ACCOUNTANCY**

**GRADUATE HANDBOOK**

**2019-2020**

**DEPARTMENT OF ACCOUNTING**

**COLLEGE OF BUSINESS AND  
TECHNOLOGY**

**EAST TENNESSEE STATE UNIVERSITY**

# Table of Contents

Introduction.....	2
General Duties and Responsibilities of Faculty and M.Acc. Students.....	4
Admission Requirements and Application Procedures.....	6
Financial Aid Opportunities.....	9
Registration and Advising.....	11
Degree Requirements.....	12
Disability Statement.....	18
Standards, Problems, and Appeals.....	18
Professional Certifications.....	20
The MAcc and Your Career.....	23
Important Events.....	25
Organizations.....	26
ETSU Master of Accountancy Websites.....	27
Cultural Activities.....	28
Faculty and Staff.....	29

# Introduction

## Purpose of Handbook

This Handbook is written for Master of Accountancy students in the College of Business and Technology at East Tennessee State University. It provides guidelines, rules, and policies regarding graduate study in the Graduate School and the Master of Accountancy (M.Acc.) program. This Handbook lists minimum requirements and expectations concerning completion of graduate degree programs.

## Statement

Graduate students are expected to be aware of and satisfy all regulations governing their work and study at the University. The Graduate Catalog, which can be accessed via the University's website ([www.etsu.edu](http://www.etsu.edu)), provides important information about the graduate programs of the University. Important dates, the Graduate Catalog, the M.Acc. course descriptions, and other resources for the Graduate School can be found by visiting <http://www.etsu.edu/gradschool>. Graduate students are responsible for knowing and abiding by Department and University policies.

## Program Administration Structure

The Dean of the School of Graduate Studies is the administrator of graduate education at the university. The major duties of the office include admission and classification of graduate students as determined by university policy, administration of all regulations and policies governing graduate education, and maintenance of standards prescribed by the governing board and various university and program accrediting agencies. The Dean is responsible for the interpretation and implementation of the actions of the Graduate Council.

The following individuals administer the School of Graduate Studies:

Dr. Sharon McGee, Dean of Graduate Studies	<a href="mailto:mcgees@etsu.edu">mcgees@etsu.edu</a>
Dr. Karin Bartoszuik, Associate Dean of Graduate Studies	<a href="mailto:bartoszu@etsu.edu">bartoszu@etsu.edu</a>
Dr. Scott Kirkby, Associate Dean of Graduate Studies	<a href="mailto:kirkby@etsu.edu">kirkby@etsu.edu</a>
Marc Tucker, Program Specialist for M.Acc.	<a href="mailto:tuckermr@etsu.edu">tuckermr@etsu.edu</a>
Caleb Bennett, International Admissions Recruiter	<a href="mailto:bennettcb@etsu.edu">bennettcb@etsu.edu</a>
Jennifer Brothers, International Credential Analyst	<a href="mailto:brothersj@etsu.edu">brothersj@etsu.edu</a>

## 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 in Accounting and the M.Acc. degree meets the educational requirements for Certified Public Accountants in Tennessee and all other states. The degree also helps students acquire the necessary knowledge for the Certified Management Accountant certification. 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 controllership topics. Additionally, the program provides exposure to topics representative of the larger business environment.

The following individuals administer the M.Acc. program:

Dr. Tony Pittarese, Senior Assoc. Dean of College of Busn. & Tech.	<a href="mailto:pittares@etsu.edu">pittares@etsu.edu</a>
Dr. Gary Burkette, Department Chair of Accountancy	<a href="mailto:burkette@etsu.edu">burkette@etsu.edu</a>
Dr. Michelle Freeman, Graduate Coordinator of the M.Acc. Program	<a href="mailto:freemanms@etsu.edu">freemanms@etsu.edu</a>
Ms. Tracie Gamble, Executive Aide of Graduate Studies	<a href="mailto:gamblet@etsu.edu">gamblet@etsu.edu</a>

### **Accreditation**

The ETSU Master of Accountancy (M.Acc.) degree is accredited by the Southern Association of Colleges and Schools (SACS), and the degree is also accredited by the premier business school accrediting agency, the Association to Advance Collegiate Schools of Business (AACSB). Less than a third of US business schools and only 5% of business schools worldwide meet the rigorous standards of AACSB. Additionally, both the undergraduate and graduate accounting programs have a separate AACSB International accounting accreditation. East Tennessee State University is one of a small percentage of non-doctoral granting schools in the nation which has a separate AACSB International accredited Master of Accountancy program.

### **College of Business and Technology Mission Statement**

The mission of the College of Business and Technology is to cultivate a diverse community engaged in building relationships through:

- Educating students to develop knowledge and competencies, enhancing personal and professional opportunities
- Collaborating scholarly across business, civic, and professional communities
- Innovation and advancing knowledge in academic and professional communities through research, creative, and scholarly endeavors
- Inspiring students, alumni, and faculty to make meaningful contributions to their professions and communities.

# **General Duties and Responsibilities of Faculty and M.Acc. Students**

## **M.Acc. Academic Integrity**

Academic misconduct will be subject to disciplinary action. Any act of dishonesty in academic work constitutes academic misconduct. Penalties for academic misconduct, beginning with the first offense, will vary with the seriousness of the offense and may include, but are not limited to: a grade of “F” on the work in question, a grade of “F” of the course, reprimand, probation, suspension, and/or expulsion. For a second academic misconduct offense, the penalty may be permanent expulsion from the University. Allegations of academic misconduct will be handled pursuant to the procedures described below as distinct from other student disciplinary matters. In any cases where suspension or expulsion are possible sanctions, the student shall be entitled to the option of having a UAPA hearing (detailed in Part 6 Disciplinary Procedures, Paragraph (2) UAPA) and shall be given at least five (5) days in which to choose the UAPA or the formal hearing process.

## **Plagiarism**

Henry Campbell Black defines plagiarism as “The act of appropriating the literary composition of another, or parts of passages of his writing, or the ideas or language of the same, and passing them off as the product of one’s own mind” (Black’s Law Dictionary, West Publishing Company, St. Paul, Minnesota, 1968, p. 1308). In other words, plagiarism involves using someone else’s words or ideas without giving proper credit to the original author. Even if one does not copy the words exactly or even if one copies only a small part of someone else’s work, one must cite the name of the original author and provide a reference to that person’s work (e.g., title of work, year of publication, and name of publisher) using a format based on the publication manual of a nationally recognized scholarly association, such as the American Psychological Association or the Modern Language Association. One should enclose an exact quotation in quotation marks or indent the quotation, depending upon the style manual used. A page number or numbers must be cited for each quoted passage. Even if one does not use an author’s exact words, if one uses an author’s ideas one must provide documentation to give credit to the author. These standards apply to print and non-print media and include the Internet.

## **Sanctions**

Upon a determination that a student or student organization has violated any of the disciplinary offenses set forth, institutional disciplinary policies, or the general policies of the institution, disciplinary sanctions may be imposed, either singly or in combination, by the appropriate institution officials.

## **Departmental Statement Concerning Expectations of Students**

### Professionalism

The central goal of the M.Acc. program is to prepare students for careers in the accounting profession. Faculty expect students to develop and exhibit professionalism. Professionalism refers to the conduct that characterizes a profession or a professional person. This includes being responsible, ethical, exercising due care in the performance of work, and exhibiting integrity and respect for others. The faculty expects students to regularly participate in the professional development activities sponsored by the department.

### Preparation

The Masters of Accountancy program is rigorous, and students must be prepared to meet these expectations. Preparation for classes is essential for successful completion of the program. Thus, the faculty expects students to read and prepare assigned material prior to class as set forth in the course syllabus. As part of their preparation, students should check Desire to Learn (D2L) regularly for assignments and other communications. Students who struggle with course topics should seek assistance from their professors.

### Integrity

The faculty expects students to approach their studies with honesty and integrity. Students should note specific academic misconduct policies stated in each course syllabus. Dishonest behavior is not professional or ethical and will not be tolerated. Students are expected to adhere to the University's Honor Code set forth in the Graduate Catalog and reproduced below.

*"I pledge to act with honesty, integrity, and civility in all matters."*

### Class Attendance

The faculty expects students to attend their classes. Students should note specific attendance policies stated in each course syllabus.

# Admission Requirements and Application Procedures

Admission to the Master of Accountancy program involves two processes, the first through Graduate Admissions and the second through the Department of Accountancy.

## Preferred Application Deadlines

In general, the School of Graduate Studies admits students on a continuous basis, with preferred application deadlines of August 10 for Fall semester, December 5 for Spring semester, and May 15 for Summer term. You may wish to contact your graduate coordinator as application deadlines periodically change.

## Graduate Admissions

The admissions process is administered online (<http://www.etsu.edu/gradschool/>). Application requirements can be found on the website above in the current graduate catalog. Some of the items required include:

- A bachelor's degree from a regionally accredited institution
- One official transcript from every college or university where the applicant has taken courses.
- An undergraduate GPA of 2.5 on a 4.0 scale for domestic students, and a GPA of 3.0 on a 4.0 scale for international students
- A completed application form and materials required for the program you are applying including GMAT
- A personal essay of 150-300 words, detailing your interests in a graduate program at ETSU
- A non-refundable application fee

The *Graduate Catalog* provides a detailed description of requirements for admission to the Graduate School. Additional information is posted on the Graduate Admissions website. Please refer to individual program websites for other additional information and additional departmental requirements.

Please direct further questions concerning graduate school admission to:

Marc Tucker  
Graduate Program Specialist  
[tuckermr@etsu.edu](mailto:tuckermr@etsu.edu)  
(423) 439-5690

## Departmental Admissions

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 (waived if student has an ETSU undergraduate accounting with a 3.5 GPA)
- Minimum TOEFL score of 550 (paper exam) or 213 (computer exam) if an international student
- Minimum formula score of 1,050 computed as  $(200 \times \text{undergraduate GPA}) + \text{GMAT score}$

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 must complete the following courses (or their equivalents, as determined by the graduate coordinator for the M.Acc. Program) prior to acceptance into the M.Acc. Students may be admitted if they lack only two courses, but these courses will be added to the requirements for the degree.

### Foundation Courses

ACCT 5000	Essentials of Accounting
ACCT 3010	Financial Accounting I
ACCT 3020	Financial Accounting II
ACCT 3110	Managerial Accounting
ACCT 3410	Federal Income Tax
ACCT 4010	Advanced Financial Accounting
ACCT 4320	Data Analytics for Accounting
ACCT 4610	Auditing Theory and Professionalism
ACCT 4710	Non-profit Entity Accounting
ECON 5000	Essentials of Economics
ECON 5010	Essentials of Statistics
FNCE 5000	Essentials of Finance
MGMT 5010	Essentials of Management
MKTG 5010	Essentials of Marketing
MGMT 5020	Legal and Social Environment
MGMT 5030	Quantitative Analysis for Operations Management
MATH 1530	Probability and Statistics
CSCI 1100	Using Information Technology

If a student is lacking several of the foundation courses, they may want to consider applying for the Graduate Certificate in Business Administration program. To receive the certificate, a

student must apply for the GCBA program, be accepted, and complete five approved foundation courses. The GCBA does not require a GMAT score for admission. For more information about the GCBA, call Tracie Gamble at (423) 439-5314 or e-mail her at [gamblet@etsu.edu](mailto:gamblet@etsu.edu).

### **M.Acc. Orientation**

Students admitted to the M.Acc. Program are required by the College of Business and Technology to attend the graduate business student orientation. The orientation is usually held the first Monday prior to the beginning of classes in the fall semester. If the student is unable to attend, he or she must answer a set of questions provided by the Dean's Office prior to registering for the following semester.

# Financial Aid Opportunities

## Graduate School Assistantships and Tuition Scholarships

A limited number of Graduate Assistantships and Tuition Scholarships are awarded on a competitive basis to qualified students. A Graduate Assistantship waives your tuition (but not fees) each semester and pays you a stipend each month for nine months of the academic year. In return you will work for the university 20 hours per week doing such activities as grading papers, helping professors with their research, data entry, and other jobs. A Tuition Scholarship waives your tuition (but not fees) each semester. In return you work for the university 8 hours each week of the academic year.

Once admitted to a graduate program, students can apply for a graduate assistantship or tuition scholarship. Out-of-state tuition is waived for graduate students who hold assistantships and all or part of in-state tuition may be waived, depending on the level of the award. Students who wish to be considered for a graduate assistantship or tuition scholarship should so indicate on the degree application for admission to Graduate School. When the application is forwarded to a department's graduate program, the student's qualifications for a graduate assistantship or tuition scholarship are evaluated. This process evaluates a student's eligibility, but does not complete the application process.

To apply for or for further information regarding Graduate Assistantships and Tuition Scholarships, please contact the following:

Tracie Gamble  
Executive Aide, Graduate Studies  
214 Sam Wilson Hall  
(423) 439-5314  
[gamblet@etsu.edu](mailto:gamblet@etsu.edu)

Publications on the Graduate Assistant Handbook are available on the Graduate School website (<http://www.etsu.edu/gradschool/gscholarships/assistantship.php>).

In the case that no CBAT positions are available, the Graduate School posts vacant positions at: [https://www.etsu.edu/gradschool/gscholarships/gats\\_positions.php](https://www.etsu.edu/gradschool/gscholarships/gats_positions.php).

## Other Loans and Scholarships

Student loans also are available to eligible students. For further information on financial aid, please contact the Associate Dean of Graduate Studies or the ETSU Financial Aid Office at (423) 439-4300.

Many scholarship programs are available to assist students in various fields of study. Scholarships are intended to assist students in funding the direct costs of their higher education.

Full scholarship support at ETSU is defined as those scholarships, or combination of scholarships, which provide the current costs of education including tuition and standard fees, a semi-private room in a residence hall and meal plan (i.e., the Resident Advantage Plan), and \$1,000 per semester for books and other incidental fees.

Full scholarship support does not necessarily cover all expenses incurred by a student attending ETSU. In keeping with the intent of scholarship support, ETSU reserves the right to limit internally funded scholarships to an amount that does not exceed these direct costs. Scholarships or loan amounts received from sources other than ETSU or the State of Tennessee shall not be limited nor included in assessment of the funds granted for full scholarship support.

- Unless otherwise stated, scholarships are not renewed automatically. Recipients are encouraged to read the information sent with the scholarship announcement or ask the program coordinator for renewal information.
- Unless otherwise stated, scholarships are awarded for fall and spring semesters and are not available for summer semesters.
- Unless otherwise stated, scholarships are only awarded to full-time students.
- Unless otherwise stated, the scholarship application deadline is March 1.

The Scholarship Office is available to assist students with any questions or concerns.

### **ETSU Department of Accountancy Scholarships**

- Blackburn, Childers & Steagall Scholarship
- Fred C. Cason Scholarship
- Jennifer Crigger Scholarship
- Karl and Vicki Jordan Scholarship
- Gincy Ownby May Scholarship
- Marshall Wilkins Scholarship

### **University Scholarships**

Several scholarships are awarded to graduate students through the ETSU scholarship office. Students may complete the online scholarship application form available at [www.etsu.edu/scholarships](http://www.etsu.edu/scholarships). Students are placed in the appropriate scholarship pools based on their answers to the questions on the application.

Students are also eligible to apply for the Tennessee Society of CPA scholarships. <https://www.tscpa.com/education/college>

# Registration and Advising

## Advising

All graduate students must meet with the Graduate Coordinator at least once a semester to discuss their program. The student is ultimately responsible for his or her program. Any changes in concentration (tax, audit, controllership, or generalist) must be approved in advance. All such requests should be addressed to the M.Acc. Graduate Coordinator.

The M.Acc. courses are offered in the late afternoon (4:00 – 6:50 p.m.) and evening (7:00 – 9:50 p.m). Core accounting courses are offered in the Fall, Spring, and Summer semesters. The concentration courses are offered in different semesters so students need to plan their schedules ahead with the M.Acc. Graduate Coordinator.

Students who go to school full-time usually take 9 hours per semester. Students who work full-time usually take 9 hours per semester. The time to complete the program depends on your work schedule, the number of foundation courses (if any) required, and other responsibilities the student is balancing. Many students also choose to study for and take parts of the CPA exam while they are pursuing their degree. Typically, students complete the program in four semesters, taking three courses in three semesters and two in the last one.

Dr. Michelle Freeman  
Graduate Coordinator of the M.Acc. Program  
Sam Wilson Hall 118  
423-439-4599  
[freemanms@etsu.edu](mailto:freemanms@etsu.edu)

## Registration Procedures and Guidelines

Registration is available through GoldLink-Online. A calendar of these dates appears in the schedule of classes, published online for each term. Students should contact the initial advisor designated in their letter of admission for assistance in planning and approval of their course registration. Students who have not received a letter of admission should contact the School of Graduate Studies. Please refer to the schedule of classes for information on GoldLink-Online. It is essential that registration be completed during the regular registration period. Late registration generally cannot be accommodated, but students are welcome to return for the next semester during regular registration.

## Permits

Some classes require permits in order to register. Occasionally errors occur when using permits to register for certain classes. In the case of an error, contact the Executive Aide of Accountancy.

Valerie Swartz, Executive Aide of Accountancy  
Sam Wilson Hall 220  
423-439-4432  
[swartz@etsu.edu](mailto:swartz@etsu.edu)

# Degree Requirements

The core M.Acc. courses are designed to provide students with a strong technical accounting background and the concentrations provide the flexibility to create an experience unique to the individual's professional and academic interests. The courses will also help students learn skills necessary to succeed in an accounting career and on the CPA or CMA Exams, while also exploring future areas of specialization and engaging with top-ranked faculty who are personally invested in students' long-term career success.

## Core Curriculum

The M.Acc. program consists of a minimum of seven core courses, three concentration courses, and a capstone course, for a total of 33 semester hours. The accountancy core courses cover the six major areas of accounting practice: financial and managerial accounting, auditing, taxation, regulation, and international accounting. A statistics course is also included in the core curriculum.

## Concentrations

In addition to the core curriculum, M.Acc. students must choose one of four concentrations available: Taxation, Audit, Controllership, and Generalist. Students take three courses within their chosen concentration. These concentrations are described in more detail below.

### Audit Concentration

#### *Overview*

The Audit Concentration provides students with advanced knowledge of auditing standards, internal control, and financial regulations. Students are taught how to review, analyze and evaluate financial statements in order to provide useful and accurate information for investors and other decision-makers. Students are also required to work in groups to build teamwork proficiency, an essential skill in the audit profession. Graduates of the program emerge with strong analytical skills, a solid understanding of professional ethics, and the ability to act with professional skepticism and due care.

#### *Possible Careers*

Audit careers include assurance service positions with Big Four, national, regional, and local public accounting firms, as well as industry. Investigative services such as the FBI, CIA, and the IRS also hire forensic auditors to investigate financial criminal activity. The Audit Concentration furthermore lays a strong foundation for careers in financial services, such as commercial banking and investment banking.

### *Academic Courses*

The Audit Concentration consists of three audit courses (9 hours) of the minimum thirty-three (33) M.Acc. courses. The audit courses consist of Advanced Auditing Practice, Forensic Auditing, and Internal Auditing and Control Systems. An approved internship in auditing may replace one of these courses. See the Chair of Accountancy or Graduate Coordinator for more information.

### *Skillset*

Audit and assurance service providers are expected to interact with managers, employees, audit committees, regulators, and other auditors on a team. Thus, it is important that students develop strong interpersonal skills, professionalism, and group-work skills.

Students wishing to pursue a career in audit should have a strong understanding of GAAP, financial statements, and auditing standards. Auditors must also possess strong ethical standards which allow him or her to act with integrity and independence in all matters, endurance for long audits, and possess excellent communication skills.

## Tax Concentration

### *Overview*

The Tax Concentration combines in-depth tax courses with foundational accounting courses to provide a balanced and thorough groundwork for a variety of career paths. The Tax Concentration provides M.Acc. students with advanced tax knowledge and skills through both the study and practice of tax law. The core taxation courses focus on critical thinking, problem solving and communication skills. Students will work within the tax code, examine case studies, and hone their ethical acumen. Students should graduate fully equipped to transition into a career with a strong understanding of the tax system and an ability to apply it to personal and business tax preparation and planning.

### *Possible Careers*

Tax careers include employment in CPA firms, corporate tax offices, and government, including the Internal Revenue Service. The tax industry offers diverse options such as personal income tax preparation, corporate tax returns, and estate planning, among others.

### *Academic Courses*

The Tax Concentration consists of three academic taxation courses (9 hours) of the minimum thirty-three (33) M.Acc. courses. These courses include Tax Research, Taxation of Flow-Through Entities, and Advanced Tax Topics. An approved internship in taxation may replace one of these courses. See the Chair of Accountancy or Graduate Coordinator for more information.

### *Skillset*

Students exploring taxation as a career should possess a strong understanding of tax laws and the effect of tax laws on individuals and corporations. He or she should be able to apply knowledge of financial statements and taxation principles to future tax planning, utilizing problem solving and analytical skills in the process. Students should also possess the ability to concisely communicate complex tax concepts to individuals who do not have a tax background.

## Controllership Concentration

### *Overview*

The Controllership Concentration reflects the emerging role of accountants and financial professionals as key members of the management team in the corporate world. The concentration equips students with an understanding of financial reporting and advanced managerial accounting as applied in both the manufacturing and service sectors. Students will learn how to implement procedures such as capital and operational budgeting, principles of lean management, Six Sigma, cost of quality, software solutions to financial challenges, internal controls, and asset management. Students should graduate with a holistic understanding of financial leadership in the strategic and operational decision-making processes of an organization.

### *Possible Careers*

Both current and future CPAs and CMAs should consider the Controllership Concentration if planning to aspire to senior management positions. Controllers manage the accounting department in an organization and serve in a similar role as a Chief Financial Officer (CFO). The roles are sometimes combined in small organizations. Controllership career options including manufacturing firms, non-profits, and service industries.

### *Academic Courses*

The Controllership Concentration consists of three concentration controllership courses (9 hours) of the minimum thirty-three (33) M.Acc. courses. The controllership-specific courses include Controllership and Financial Leadership, Internal Auditing and Control Systems, and either Applied Corporate Finance or Not for Profit Entity Accounting. An approved controllership internship may replace any of these courses except for Controllership and Financial Leadership. See the Chair of Accountancy or Graduate Coordinator for more information.

### *Skillset*

A student in the Controllership Concentration should develop strong analytical, problem-solving, and leadership skills. He or she will be expected to have a thorough understanding of budgeting, cost-benefit theory, and financial statement reporting. In addition, a controllership position requires an ability to provide financial consultation to upper management and aid in decision making for the firm.

## Generalist Concentration

### *Overview*

The Generalist Concentration reflects the choice of many millennial students who want to try out a variety of options. Students will choose courses that match their desired interests. Students should graduate with a broad array of skills that will enable them to begin to pursue a variety of career paths.

### *Possible Careers*

Depending on the courses chosen, students have the opportunity to pursue multiple career paths including the ones mentioned in the concentrations described above.

### *Academic Courses*

The Generalist Concentration consists of three concentration courses (9 hours) of the minimum thirty-three (33) M.Acc. courses. The generalist-specific courses include the student's choice of a wide variety of courses included under the Tax, Audit, and Controllershship concentrations. See the Chair of Accountancy or Graduate Coordinator for more information.

### *Skillset*

Students with a generalist concentration will develop a variety of skillsets based on the courses chosen.

## **Capstone Course**

The M.Acc. capstone course, ACCT 5890, provides opportunities for students to apply knowledge and skills. 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.

## Curriculum Summary

Course	Title	Credits
<b>Core courses required for all M.Acc. students</b>		
ACCT 5010	Seminar in Financial Accounting	3
ACCT 5110	Seminar in Managerial Accounting	3
ACCT 5420	Seminar in Corporate Taxation	3
ACCT 5510	Seminar in Accounting Regulation and Ethics	3
ACCT 5610	Seminar in Auditing	3
ACCT 5810	Seminar in Global Accounting	3
BADM 5140	Data Analysis Modules for Business	3
<b>Concentration in Taxation:</b> Students must choose 3 of the following:		
ACCT 5410	Tax Research	3
ACCT 5430	Taxation of Flow-Through Entities	3
ACCT 5450	Advanced Tax Topics	3
ACCT 5905	Graduate Internship (in Tax)	3
<b>Concentration in Audit:</b> Students must choose 3 of the following:		
ACCT 5620	Advanced Auditing Practice	3
ACCT 5630	Forensic Auditing	3
ACCT 5640	Internal Auditing and Control Systems	3
ACCT 5905	Graduate Internship (in Audit)	3
<b>Concentration in Controllership:</b> Students must choose three courses below. ACCT 5210 is required for the concentration.		
ACCT 5210	Controllership and Financial Leadership	3
ACCT 5640	Internal Auditing and Control Systems	3
BADM 5430 OR ACCT 5717*	Applied Corporate Finance OR Not for Profit Entity Accounting * If students have taken ACCT 4717, they cannot take ACCT 5717 for credit.	3
ACCT 5905	Graduate Internship (in Controllership)	
<b>Concentration in Generalist:</b> Students must choose 3 of the following:		
ACCT 5410	Tax Research	3
ACCT 5430	Taxation of Flow-Through Entities	3
ACCT 5450	Advanced Tax Topics	3
ACCT 5620	Advanced Auditing Practice	3
ACCT 5630	Forensic Auditing	3
ACCT 5640	Internal Auditing and Control Systems	3
ACCT 5210	Controllership and Financial Leadership	3
ACCT 5717*	Not for Profit Entity Accounting * If students have taken ACCT 4717, they cannot take ACCT 5717 for graduate credit.	3
ACCT 5905	Graduate Internship	3
BADM 5430	Applied Corporate Finance	3
<b>Capstone required for all students</b>		
ACCT 5890	Professional Accounting Experience	3

## **Graduation**

During the final semester of course work, the student must file an intent-to-graduate form with the Graduate School at the beginning of the student's last semester. The Executive Aide of Graduate Studies, Tracie Gamble ([gamblet@etsu.edu](mailto:gamblet@etsu.edu)), will provide the necessary forms.

## **Independent Study**

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.

## **CPA Exam**

All M.Acc. students are encouraged to sit for the CPA exam during their time in the program. The exam is an excellent way to prepare the student for his or her professional career. Private CPA review courses are available to assist students in their studies. However, M.Acc. students are urged to make their coursework their first priority as keeping at least a 3.0 GPA is required for the M.Acc. program.

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

Dr. Michelle S. Freeman  
Graduate Coordinator of the M.Acc. Program  
East Tennessee State University  
College of Business and Technology  
Sam Wilson Hall Room 118  
P. O. Box 70710  
Johnson City, TN 37614  
423-439-4599  
[freemanms@etsu.edu](mailto:freemanms@etsu.edu)

## **Disability Statement**

It is the policy of ETSU to accommodate students with disabilities, pursuant to federal law, state law and the University's commitment to equal educational access. Any student with a disability who needs accommodations, for example arrangement for examinations or seating placement, should inform the instructor at the beginning of the course. Faculty accommodation forms are provided to students through Disability Services in the D.P. Culp center, telephone 439-8346.

## **Standards, Problems, and Appeals**

### **Required Grade Point Average**

To remain in good standing, a graduate student (degree or non-degree), must maintain an overall grade point average of 3.0 (B) or better on all graduate work attempted. In order to graduate, students must have a minimum 3.0 grade point average overall, and on the program of study. When the cumulative grade point average falls below 3.0, the graduate student will be placed on academic probation. If the student does not achieve a 3.0 cumulative grade point average at the conclusion of one probationary semester, the Dean of the School of Graduate Studies and appropriate college/departamental/program officials will determine whether the student should be dismissed from graduate study at East Tennessee State University or continued on probation. No student will be allowed more than two probationary semesters, whether consecutive or cumulative. At the end of a second probationary semester a student whose cumulative grade point average is still below 3.0 will be dismissed from graduate study. Students whose performance results in a GPA so far below 3.0 as to make it mathematically impossible to attain an overall GPA of 3.0 after one semester may be subject to dismissal without a probationary term. A student will be removed from probationary status upon attaining a cumulative 3.0 grade point average. When an "I" grade converts to an "F" after one calendar year, the GPA is adjusted retroactively; consequently, a student may be subject to dismissal without a probationary term.

### **Incomplete Grades**

A grade of "I" (incomplete) indicates that a student was passing the course at the end of the semester, but due to circumstances beyond the student's control, was unable to complete the course requirement. It also indicates that the student has received consent from the instructor to complete the work for which an "I" is assigned. The "I" grade cannot be used to allow a student to do additional work to raise a deficient grade or to repeat a course. An "I" grade must be removed no later than one calendar year from the time the grade is awarded. Time extension requests for removal of "I" grades must be submitted to and approved by the Dean of the School of Graduate Studies before the allotted time expires. An "I" grade not removed under the

guidelines noted above will be converted to an “F.” When an “I” grade converts to an “F” after one calendar year, the GPA is adjusted retroactively; consequently, a student may be subject to dismissal without a probationary term. A student cannot withdraw from or drop a course after a grade of “I” has been assigned or after one year has elapsed. To remove an “I” grade, the student must complete the work independently and must not register for the course a second time or attend the same course at a later time in order to complete the course requirements.

### **Repeating a Course**

If a student chooses to repeat a course, all grades earned are computed in the grade point average. The grade earned on the repeat does not replace the original.

### **Appeals Process**

A student may appeal a course grade if the student has evidence that the grade was assigned in a malicious, capricious, erroneous, or arbitrary manner. All persons concerned with this process should make every attempt to adhere to the time schedule outlined in the following description of the appeals process. No appeal will be initiated more than one year following the date the grade was assigned. Appeals should process in the following order: Appeal to the faculty member for review of the assigned grade, appeal to the department chairperson, and appeal to the dean of graduate studies. If the issue is still not resolved, there will be an appeals process following committee review, and lastly, appeal to the President.

For more information on the grade appeals process, please visit

[http://catalog.etsu.edu/content.php?catoid=22&navoid=1088#Final\\_Grade\\_Reports\\_and\\_Appeals](http://catalog.etsu.edu/content.php?catoid=22&navoid=1088#Final_Grade_Reports_and_Appeals)

# Professional Certifications

## Certified Public Accountant (CPA)

The Tennessee State Board of Accountancy protects the public interest by ensuring that persons professing special competence in accountancy or those offering assurance regarding financial statement presentation have demonstrated their qualifications to do so. There are four requirements (the “Four E’s”) to obtain licensure as a Certified Public Accountant: Education, Examination, Ethics, and Experience. Once all of these requirements have been met, a license can be issued. Some requirements may vary by state.

### Education

In Tennessee, candidates must earn a baccalaureate degree from an accredited college or university and obtain a total of 150 semester hours of education. Education must include 30 semester hours in accounting (24 of which must be in upper division courses) and 24 semester hours in business courses.

### The Uniform Certified Public Accountant (CPA) Examination

Passing the CPA exam is one of the requirements to obtain licensure as a Certified Public Accountant. The exam is made up of four sections: Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR), and Regulation (REG). To sit for the exam, an applicant must have completed a baccalaureate or higher degree conferred by a regionally accredited college or university recognized by the Board, and at least eighteen (18) semester or twenty-seven (27) quarter hours of accounting education at the upper division level, junior level courses or higher. Semester or quarter hours from internship programs may not be applied to the eighteen (18) semester or twenty-seven (27) quarter hours in accounting.

The sections can be taken in any order, but once the first section is passed, all four sections must be passed within 18 months. Candidates can test during the first two months of each quarter or testing window, which is during the months of January and February; April and May; July and August; and October and November. Section scores are reported on a scale that ranges from 0 to 99. A total reported score of 75 is required to pass each section. This is not a percent correct score and cannot be interpreted as a percentage.

### Ethics

Candidates must also pass an ethics examination given by the American Institute of Certified Public Accountants (AICPA) with a score of 90% or better.

### Experience

Tennessee requires candidates to have at least 2,000 hours of experience earned in no less than 1 year or more than 3 years. Qualifying experience includes providing services or advice using accounting, attest, management advisory, financial advisory, tax or consulting skills.

Employment in industry, government, academia or public practice is acceptable. The hours must have been accrued within the 10 years immediately preceding the application for licensure. In addition, licensees who sign reports on financial statements on behalf of a firm must have provided 2 years of experience in the last ten years in compilations, reviews, and audits.

For more information, please visit <http://www.aicpa.org/BecomeACPA/Pages/default.aspx>.

### **Certified Management Accountant (CMA)**

There is a high demand for Certified Management Accountants in manufacturing and other industries. To be eligible for CMA certification, you must fulfill all of the following requirements:

- **Active membership in the Institute of Management Accountants**
- **Pay the CMA Entrance Fee**
- **Satisfy the Education Qualification** - Candidates must have received either a Bachelor's Degree from an accredited college or university or an approved professional certification, and submit verification of education to ICMA within seven years of completing the CMA examination.
- **Satisfy the Experience Qualification** – Candidates must complete two continuous years of professional experience in management accounting and/or financial management. This requirement may be completed prior to or within seven years of passing the examination.
- **Complete all required examination parts** – The CMA exam consists of two parts:
  - Part I – Financial Reporting, Planning, Performance, and Control (4 hours – 100 multiple-choice questions and two 30-minute essay questions).
  - Part II – Financial Decision Making (4 hours – 100 multiple-choice questions and two 30-minute essay questions).
- **Comply with the IMA Statement of Ethical Professional Practice**

For more information, please visit <https://www.imanet.org/cma-certification?ssopc=1>

## Exam Study Resources

In order to pass the CPA or CMA exam, study courses are recommended to achieve success.

### Becker

Becker CPA Review is currently the most popular review course for CPA candidates. Prices range from \$1,131 for each individual section to \$3,487 for the Becker Bundle. Additionally, Becker often offers discounts to ETSU students in the fall and spring semesters. For more information go to the following website: <https://www.becker.com/>

### Gleim

The cost of this course ranges from \$999 to \$1,599. The Premium CPA Review contains an “access until you pass” guarantee, among other features. For more information, go to the following website: <https://www.gleim.com/accounting/cpa/>

### Others

Surgent CPA Review	<a href="https://www.surgentcpareview.com/">https://www.surgentcpareview.com/</a>
Wiley CPAexcel Review	<a href="https://www.efficientlearning.com/cpa/">https://www.efficientlearning.com/cpa/</a>
Roger CPA Review	<a href="https://www.rogercpareview.com/">https://www.rogercpareview.com/</a>
Yaeger CPA Review	<a href="https://www.yaegercpareview.com/">https://www.yaegercpareview.com/</a>
Fast Forward Academy	<a href="https://fastforwardacademy.com/course/cpa-exam">https://fastforwardacademy.com/course/cpa-exam</a>

# The MAcc and Your Career

## Career Services

Career Services offers students career development tools as described below.

### Communications

- CBAT Career Services Weekly Email Updates: Detail jobs, internships, networking events, career fairs, campus interviews, and employer class talks.
- CBAT Career Services Web Site: Learn about services, events, the internship/co-op program, on-campus recruiting, job search resources, and handouts.  
[www.etsu.edu/cbat/careerservices](http://www.etsu.edu/cbat/careerservices)

### Services/Resources

- Career Coaching/Job Search Tool Kit/Appointment Consultations: CBAT Career Services Student Appointments
- CBAT Virtual Workshops on career services web site: Address job search tool kit topics.
- Internship/Co-op Program: General information is available at CBAT Intern-Co-op Program--Student Info. Under “Getting Started” see links to register and apply as a student; schedule appointment with Melinda.
- Resume Reviews/Mock Interviews
- Campus Recruiting: Various employers schedule recruiting visits in the fall term for BBA in accounting and MACC students

### Events

- Employer/Alumni Interactions: Accounting Networking Night (Fall), CBAT@Work Networking Social (Fall), CBAT Career Fair (Spring), Student Executive Briefings (Fall and Spring), Employer Class Talks (Fall and Spring), and more.

For more information, contact:

Melinda LaPrade

College Director of Career Services

423-439-5656

316 Sam Wilson Hall

[laprade@etsu.edu](mailto:laprade@etsu.edu)

## Strategies for Careers in Accounting

- Earn good grades. Grades indicate a person’s technical competence in accounting and work ethic.
- Volunteer for student events to develop leadership skills and meet professionals in the industry.
- Develop excellent computer skills.
- Learn to work well with a team.
- Develop strong communication skills.

- Gain work experience and make valuable connections through internships.
- Join Beta Alpha Psi to gain knowledge about the accounting profession.
- Certifications available through the Institute of Internal Auditors or the Institute of Management Accountants may increase job marketability in some areas of accounting.
- Accounting students should develop their analytical, critical-thinking, problem-solving skills, and attention to detail. Develop high ethical standards.
- An accounting degree does not have to lead to a career in public accounting. Other areas of business include: sales, production management, client management product development, procurement, general management, banking, and financial planning.

## Career Opportunity Summary

Areas	Employers	Strategies
<b><u>Public Accounting</u></b> Auditing/Assurance Services Tax Environmental Accounting Forensic/Investigative Accounting IT Services International Accounting Personal Financial Planning	Public accounting firms: Large, multinational Regional Local Sole practitioners	Public accounting firms hire candidates who meet the educational requirements for sitting for the CPA exam: 150 hours of education including 24 hours of accounting, i.e. the equivalent of an undergraduate degree in accounting.  State laws govern the practice of accountancy and specify the requirements to be eligible to sit for the CPA exam. In most states, the State Board of Accountancy has a website that outlines those requirements.
<b><u>Corporate Accounting</u></b> Financial Management Financial Reporting Internal Auditing Cost Accounting Tax Planning Budget Analysis	Companies of all sizes, in all industries	Many managers in corporate settings obtain an MBA degree after several years of work experience
<b><u>Government</u></b> Auditing Financial Reporting Financial Management Budget Analysis Research	Federal agencies and departments including: Federal Bureau of Investigation Internal Revenue Service Department of the Treasury General Accounting Office Office of Management and Budget Securities Exchange Commission State and local agencies	Become familiar with the government application process.
<b><u>Education</u></b> Teaching Research Consulting	Universities and colleges	A Ph.D. in Accounting or a DBA, Doctorate in Business Administration, in accounting is generally required.  Maintain a high GPA and secure strong faculty recommendations for admittance into graduate school.
<b><u>Non-Profit</u></b> Accounting Internal Audit Financial Planning Budgeting Money Handling Record Keeping	Social service agencies and organizations Hospitals Public school systems Universities and colleges Religious organizations Libraries and museums Political parties Labor Unions	Volunteer at non-profit organizations and build a network of contacts in the non-profit sector.

# Important Events

## **The College of Business and Technology Career Fair**

The College of Business and Technology Career Fair, one of the premier recruiting events within the life of the college, is held annually in mid-March.

Employers representing a cross-section of industry, including technology, engineering, banking, financial management and services, energy, public safety, insurance, government, and retail, typically attend this event. Over the past three years, we have welcomed approximately 27-75 employers to campus, affording them the opportunity to interact with 275 students regarding full-time and internship opportunities within their organizations.

The event is usually held in the Culp Center Ballroom on campus and extends from 10 AM-2 PM.

## **Accounting Networking Night**

Accounting Networking Night, an annual recruiting event sponsored by the Department of Accountancy, is usually held in mid-late September at the Millennium Centre which is conveniently located across the street from the ETSU campus. Networking night typically offers the 15-20 firms and corporations in attendance the opportunity to interact with over 120 BBA and Master of Accountancy students regarding projected openings for internships as well as full-time hiring.

## **TSCPA Student Night**

TSCPA Student Night is the premier Appalachian Chapter event for Students. It includes a free dinner, door prizes, networking with CPAs, and a panel of CPAs to answer questions regarding the profession. The event is normally held in mid-March at the Millennium Center located across from ETSU.

# Organizations

## **Beta Alpha Psi**

Beta Alpha Psi is an international honor organization for accounting, finance and information systems students attending universities accredited by the Association to Advance Collegiate Schools of Business. Members are required to have junior standing and have a minimum GPA of 3.0.

ETSU meetings are usually held bi-weekly at 4:00 pm in Sam Wilson Hall 334, but schedule and location are subject to change.

[https://www.etsu.edu/cbat/students/beta\\_alpha\\_psi/default.php](https://www.etsu.edu/cbat/students/beta_alpha_psi/default.php)

<https://www.bap.org/>

## **The Tennessee Society of Certified Public Accountants (TSCPA)**

The TSCPA is the state professional organization for certified public accountants who are principally employed or reside in Tennessee. College or university students majoring in accounting at a recognized college or university may join for free. Applicants for Student Membership shall be sponsored by an instructor, and a membership application form must be completed, signed by the applicant and submitted to TSCPA. Benefits include receiving chapter newsletters, the Tennessee CPA Journal and other general mailings from the Society office. Student members are also eligible for exclusive discounts on CPA exam review programs. In addition, students are invited to monthly TSCPA meetings in the Appalachian region.

<https://www.tscpa.com/students/>

# ETSU Master of Accountancy Websites

Home Page

<http://www.etsu.edu>

Graduate School

<http://www.etsu.edu/gradschool/>

Graduate Admissions

<https://www.etsu.edu/gradschool/admissionsrequirements.php>

Electronic Graduate Catalog

<http://www.etsu.edu/reg/catalog/graduate.aspx>

College of Business and Technology

<http://www.etsu.edu/cbat/#>

Department of Accountancy

<http://www.etsu.edu/cbat/acct>

Master of Accountancy

<http://www.etsu.edu/cbat/acct/academics/MAccphp>

Graduate Assistant/Tuition Scholar Handbook

<https://www.etsu.edu/gradschool/documents/gatshandbook.pdf>

GMAT Website

<http://www.mba.com/us/the-gmat-exam>

The Uniform CPA Examination – AICPA

<http://www.aicpa.org/BecomeACPA/CPAExam/Pages/CPAexam.aspx>

CMA Certification

<https://www.imanet.org/cma-certification>

Certified Fraud Examiners

<http://www.acfe.com>

## Cultural Activities

### Hiking & Outdoor Activities

Buffalo Mountain – 3.3 miles from ETSU

Roan Mountain – 26.6 miles from ETSU

Pinnacle Fire Tower – 12.1 miles from ETSU

Beauty Spot – 23.7 miles from ETSU

Tweetsie Trail – A 9.5 mile hiking and biking trail running all the way from Alabama Street in Johnson City to Stateline Road in Elizabethton. <http://www.tweetsietrail.com/>

For more information visit <http://www.easttn.us/attractions/categories.aspx/hiking>

### Johnson City Farmers Market

Held April through November every Wednesday and Saturday from 7:00 am until 2:00 pm, the Pavilion at Founders Park hosts vendors selling fresh produce, baked and canned goods, arts and crafts, and coffee. <https://www.johnsoncityfarmersmarket.org/about>

### Music, Festivals, and Other

Blue Plum Festival – Downtown Johnson City hosts this three-day music and arts festival once a year in June. <http://www.blueplum.org/cmsx/>

The Downhome – A unique listening room, the Downhome is a historic trademark of Johnson City, respected highly among artists and music fans alike. <http://downhome.com/>

Founders After 5 – A free weekly concert series held during the summer and fall at Founders Park in downtown Johnson City. <http://downtownjc.com/founders-after-5/>

The Willow Tree – This coffee shop is a prime study location during the week, hosts concerts and other events on weekends, and holds an open mic every Wednesday night.

<http://www.thewillowtreejc.com/>

Rhythm & Roots – Held every year in September, this Bristol music festival is world renowned for their diverse collection of bluegrass, country, and Americana artists.

<http://www.birthplaceofcountrymusic.org/festival/>

Brights Zoo – Located about 30 minutes from ETSU in Limestone, TN, this private, family owned zoo holds a variety of birds, mammals, and reptiles, including several rare and endangered species. [www.brightszoo.com](http://www.brightszoo.com)

Ghost Walks – There are sixteen lantern-led historic walking tours across eastern Tennessee and southwest Virginia. Tours close to ETSU include Johnson City, Jonesborough, Elizabethton, and Erwin. <http://www.appalachianghostwalks.com/>

Synchronous Fireflies – Between May and June every year, over 19 species of fireflies flash synchronously in the Great Smoky Mountains for seven days. In late April, the Smoky Mountains National Park announces the viewing dates, which will be held at the Elkmont campground, 8 miles from Gatlinburg, TN. <https://www.nps.gov/grsm/learn/nature/fireflies.htm>

## Faculty and Staff

Tony Pittarese, Senior Associate Dean for Undergraduate & Graduate Studies; Assoc. Professor  
Appointed at ETSU in 2007

Formal Education and Professional Designations

Ph.D., 2003, Auburn University.  
M.S., 1997, University of West Florida;  
M.B.A., 1992, University of West Florida;  
B.S., 1991, Pensacola Christian College;

Gary D. Burkette, Department Chair of Accountancy

Appointed at ETSU in 1992

Formal Education and Professional Designations

Ph.D. Virginia Tech, 1994  
MAcc Virginia Tech, 1986  
B.S. Wake Forest University, 1978

Primary Teaching and Research Interests: Audit, Personal Financial Planning and Accounting Pedagogy

Lana Becker, Associate Professor

Appointed at ETSU in 1991

Formal Education and Professional Designations

M.B.A. East Tennessee State University, 1990  
B.B.A. East Tennessee State University, 1982  
B.M.E. Central Missouri State University, 1976

Primary Teaching and Research Interests: Management Accounting, Management Accounting Research, and the Scholarship of Teaching and Learning

Ashley Bentley, Senior Lecturer

Appointed at ETSU in 2014

Formal Education and Professional Designations

Ed.D East Tennessee State University, 2019  
MAcc East Tennessee State University, 2005  
B.B.A. East Tennessee State University, 2003  
CPA Tennessee

Primary Teaching and Research Interests: Financial Accounting, Audit

Gary G. Berg, Associate Professor

Appointed at ETSU in 1987

Formal Education and Professional Designations

Ph.D.	Texas A&M University, 1987
M.B.A.	Florida Atlantic University, 1981
B.A.	University of South Florida, 1973
CPA	Florida

Primary Teaching and Research Interests: Various

Joel Faidley, Professor of Practice

Appointed at ETSU in 2014

Formal Education and Professional Designations

Ed.D.	East Tennessee State University, 2018
M.B.A.	East Tennessee State University, 1987
B.S.	East Tennessee State University, 1982
CMA	Tennessee

Primary Teaching and Research Interests: Principles, Financial, Managerial, Information Technology, Financial Analysis

Michelle Freeman, Assistant Professor

Appointed at ETSU in 2015

Formal Education and Professional Designations

Ed.D.	University of Tennessee, 2000
MAcc	University of Tennessee, 1994
B.S.	University of Tennessee, 1993
CPA	Tennessee

Primary Teaching and Research Interests: Seminar in Financial Accounting, Accounting Education, Accounting Standards, Professional Issues, Tax Law

Richard Manahan, Professor

Appointed at ETSU in 1981

Formal Education and Professional Designations

Ed.D.	Illinois State University, 1975
M.S.	Illinois State University, 1971
B.S.	Illinois State University, 1965
CPA	Tennessee, Virginia, Illinois

Primary Teaching and Research Interests: Various

Anthony Masino, Associate Professor

Appointed at ETSU in 2012

Formal Education and Professional Designations

JD	North Carolina Central University
CPA	North Carolina, Tennessee
Member of the Bar	North Carolina, South Carolina

Primary Teaching and Research Interests: Tax law and professional certification policy

Kent N. Schneider, Professor

Appointed at ETSU in 1984

Formal Education and Professional Designations

MAcc University of Oklahoma, 1984

J.D. University of Missouri-Columbia, 1978

B.S.B.A University of Missouri-Columbia, 1975

CPA Missouri and Texas

Primary Teaching and Research Interests: Federal income taxation of individuals and flow-through entities, information technology in accounting

Mark E. Steadman, Professor

Appointed at ETSU in 1989

Formal Education and Professional Designations

Ph.D. University of Tennessee, 1990

MAcc East Tennessee State University, 1982

B.S. University of Tennessee, 1979

CPA Tennessee

Primary Teaching and Research Interests: Audit, accounting education

Valerie Swartz, Executive Aide