

MASTER OF ACCOUNTANCY

GRADUATE HANDBOOK

2023-2024

DEPARTMENT OF ACCOUNTING

**COLLEGE OF BUSINESS AND
TECHNOLOGY**

EAST TENNESSEE STATE UNIVERSITY

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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), 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	mcgees@etsu.edu
Dr. Karin Bartoszu, Associate Dean of Graduate Studies	bartoszu@etsu.edu
Dr. Scott Kirkby, Associate Dean of Graduate Studies	kirkby@etsu.edu
Ricardo Tapia, Coordinator of Grad. Marketing & Recruitment	tapiar@etsu.edu
Taylor Forbes, International Admissions Recruiter	etsuinternational@etsu.edu
Admissions Program Specialists:	
Alondra Robbins (last names A-F),	423-439-4302 robbinsad@etsu.edu
Angela Edwards, (last names G-N),	423-439-4703 edwardag@etsu.edu
Jessimine Strauss, (last names O-Z),	423-439-6158 straussj@etsu.edu

Once admitted Program Specialists:

Fiona Goodyear, (last names A-J),

423-439-6148 goodyear@etsu.edu

Rickie Carter, (last names K-Z),

423-439-6165 carterr@etsu.edu

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. The M.Acc. is also 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, Dean of College of Business & Technology

pittares@etsu.edu

Dr. Joel Faidley, Department Chair of Accountancy

faidley@etsu.edu

Dr. Michelle Freeman, Graduate Coordinator of the M.Acc. Program

freemanms@etsu.edu

Ms. Tracie Gamble, Graduate Business Programs Academic Advisor

gamblet@etsu.edu

Ms. Valerie Swartz, Executive Aide of Department of Accountancy

swartz@etsu.edu

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.

Department of Accountancy Vision and Mission Statement

The vision for the Department of Accountancy at East Tennessee State University is to be the Accountancy program of choice for a high-quality education.

The Mission of the Department of Accountancy is to:

- Teach students to become competent and critical thinking professionals who can maneuver through technology advancements and drive an ethical culture.
- Produce high quality intellectual contributions that are relevant, practical, and advance the common body of knowledge in the profession.
- Create a culture that inspires a dedication to service to the University, the community, and the accounting profession.

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 for domestic applicants of August 10 for Fall semester, December 5 for Spring semester, and May 15 for Summer term. International student deadlines are May 1 for Fall semester, February 1 for Summer semester, and October 1 for Spring semester. The website, <https://www.etsu.edu/gradschool/applynow.php>, has more information about deadlines. You may wish to contact your graduate coordinator as application deadlines periodically change.

Graduate Admissions and Applications

The admissions process is administered online at the following website, <https://www.etsu.edu/gradschool/applynow.php>. The *Graduate Catalog* provides a detailed description of general requirements for admission and applications to the Graduate School. Information can also be found on the Graduate Admissions website, [https://www.etsu.edu/gradschool/application-instructions.php#General Admissions Requirements](https://www.etsu.edu/gradschool/application-instructions.php#General_Admissions_Requirements).

Please direct further questions concerning graduate school admission to:

Graduate Admissions
gradadmissions@etsu.edu
(423) 439-4221

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 be proficient in the use of word processing, spreadsheet, and presentation software as well as basic business mathematics. Accountancy department admission requirements can be located at <https://www.etsu.edu/cbat/acct/academics/macc.php>.

Some of the admissions and applications requirements include:

- A bachelor's degree from a regionally accredited institution
- 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
- An understanding of mathematics through calculus
- Basic computer literacy
- A minimum GMAT score of 450 (**ONLY waived if (1) student has an ETSU or other AACSB-accredited university undergraduate degree in accounting within 5 years of applying with a 3.5 GPA, or (2) student has already passed the CPA exam (a 450 GMAT score will not be high enough if the GPA is less than 3.0 on a 4.0 scale)**)
- International students must have a minimum TOEFL score of 550 on the paper exam or 213 on the computer exam
- A personal essay of 150-200 words, detailing your interests in the M.Acc. graduate program at ETSU
- An official transcript from every college or university where the applicant has taken courses
- A completed application form and materials required for the program
- A non-refundable application fee

For information on the GMAT, call 1-800-GMATNOW, or access their website at www.gmat.org.

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.

The length of the M.Acc. program will depend upon a student's prior academic work and the number of courses to be taken per semester. Although the well-prepared full-time student who is not working can complete the program in three semesters, the department strongly advises students to spread the program over four semesters so they can study for the CPA exam throughout the program and possibly work an internship. Part-time students can complete the program through evening classes at the ETSU main campus.

If students do not have an undergraduate degree in accounting from ETSU, they may need to take prerequisite courses for the program. Students transferring from other universities may also

need to take some prerequisites for the program. The M.Acc. Graduate Coordinator will evaluate undergraduate transcripts to determine what, if any, prerequisite courses are needed. Students may be admitted if they lack only two courses. If prerequisite courses are required, they must be taken in addition to the degree requirements. Below is a list of prerequisite courses (or their equivalents) for the M.Acc. program:

Prerequisite Courses

ACCT 2010	Principles of Accounting I (3 credits)
ACCT 2020	Principles of Accounting II (3 credits)
ACCT 3010	Financial Accounting I (3 credits)
ACCT 3020	Financial Accounting II (3 credits)
ACCT 3110	Managerial Accounting (3 credits)
ACCT 3320	Information Technology for Accounting (3 credits)
ACCT 3410	Federal Income Tax (3 credits)
ACCT 4010	Advanced Financial Accounting (3 credits)
ACCT 4320	Data Analytics for Accounting (3 credits)
ACCT 4610	Auditing Theory and Professionalism (3 credits)

Although general business courses have not been listed as prerequisites for the ETSU M.Acc. program, students planning to take the CPA exam should check their transcripts with CPA exam eligibility requirements to confirm that they have met the prerequisites for the exam.

International students should contact Taylor Forbes, our international graduate admissions recruiter for further information and requirements. His e-mail is etsuinternational@etsu.edu.

M.Acc. Orientation

Students admitted to the M.Acc. Program are required by the College of Business and Technology to attend the M.Acc. 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 tuition (but not fees) each semester and pays a stipend each month for nine months of the academic year. In return the university requires 20 hours per week doing such activities as grading papers, helping professors with their research, data entry, and other jobs. A Tuition Scholarship waives tuition (but not fees) each semester. In return the university requires 8 hours per week of the academic year doing similar tasks as described above.

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 indicate their desire 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
Graduate Business Programs Academic Advisor
332 Sam Wilson Hall
P.O. Box 70699
(423) 439-5314
gamblet@etsu.edu

Publications on the Graduate Assistant Handbook are available on the Graduate School website <https://www.etsu.edu/gradschool/documents/gatshandbook.pdf>.

In the case that no CBAT positions are available, the Graduate School posts vacant positions at: <https://www.etsu.edu/gradschool/funding/gats.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. Students are placed in the appropriate scholarship pools based on their answers to the questions on the application.

Community Scholarships

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, Dr. Michelle Freeman.

Course Times

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.

Degree Completion

Students who go to school full-time usually take 9 hours per semester. Students who work full-time usually take 6-9 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 103
423-439-4599
freemanms@etsu.edu

Academic Probation

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/departmental/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.

Course 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 Dr. Michelle Freeman 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

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 six core courses, three concentration courses, and a capstone course, for a total of 30 semester hours. The accountancy core courses cover the six major areas of accounting practice: financial and managerial accounting, auditing, taxation, and regulation and ethics. An accounting data analytics 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. **Students should be aware that choosing a concentration will NOT keep them from gaining employment in another accounting specialization. Students who choose the generalist concentration are not at a disadvantage to others who chose audit, tax, or controllership.** 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 (30) 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 (30) 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.

Controllershship 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 (30) M.Acc. courses. The controllership-specific courses include Controllership and Financial Leadership, Internal Auditing and Control Systems, and either Data Management 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 (30) 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. The purpose of this course is to help students pass at least one section of the CPA exam. If students have already passed the exam, the student can choose another certification exam to study.

Curriculum Summary

Course	Title	Credits
Core courses required for all M.Acc. students		
ACCT 5010	Seminar in Financial Accounting	3
ACCT 5110	Seminar in Managerial Accounting	3
ACCT 5320	Seminar in Accounting Analytics	3
ACCT 5420	Seminar in Business Taxation	3
ACCT 5510	Seminar in Accounting Regulation and Ethics	3
ACCT 5610	Seminar in Auditing	3
Concentration in Taxation: Students must choose 3 of the following:		
ACCT 5410	Tax Research	3
ACCT 5450	Advanced Tax Topics	3
ACCT 5905	Graduate Internship (in Tax)	3
Concentration in Audit: 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
Concentration in Controllership: 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
CSCI 5000	Data Management	
BADM 5430	Applied Corporate Finance	3
ACCT 5717*	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)	
Concentration in Generalist: Students must choose 3 of the following:		
ACCT 5410	Tax Research	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 credit.	3
ACCT 5905	Graduate Internship	3
BADM 5430	Applied Corporate Finance	3
CSCI 5000	Data Management	3
Capstone required for all students		
ACCT 5890	Professional Accounting Experience	3

International Student Seminar Policy

All students pursuing a degree from the College of Business and Technology on an international student visa must successfully complete 4 credit hours of International Student Seminar (CBAT 4107/CBAT 5107) as a part of their undergraduate or graduate program. Students will take International Student Seminar each semester in residence at ETSU until they have successfully earned 4 credit hours. Students may petition the College of Business and Technology Associate Dean for a waiver of one or more semesters of this requirement based on exceptional circumstances.

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. Students should email Tracie Gamble (gamblet@etsu.edu) to gain information on the current process to file their intent-to-graduate.

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. The ETSU M.Acc. program now requires M.Acc. students to use Gleim Online Courseware, and each student must purchase individual access to those materials. The cost of Gleim CPA Review is the responsibility of the student; however, future employers often pay or reimburse these costs for students who have accepted positions with their firms. Students who have accepted a position with a firm are encouraged to inquire about their firm's policy of payment for CPA review materials. Gleim has offered ETSU M.Acc. students deep discounts. More information will be provided about this requirement at orientation.

For further information on ETSU's M.Acc. 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 103
P. O. Box 70710.
Johnson City, TN 37614
423-439-4599, 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, Suite 390, telephone 439-8346, email littleme@etsu.edu or singletonlb@etsu.edu .

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>

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, which will change in 2024. Through the end of 2023, the four sections are as follows: Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR), and Regulation (REG). Beginning in January 2024, the four sections are as follows: Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR), Regulation (REG), and the candidate’s choice of one of the three specialty areas Business Analysis and Reporting (BAR), Information Systems and Controls (ISC), or Tax Compliance and Planning (TCP).

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 30 months. Candidates should visit <https://nasba.org/blog/2022/11/02/cpa-exams-future-key-tentative-dates-announced/> for up-to-date information on testing windows. 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.

Gleim

ETSU M.Acc. students are required to buy this CPA review course. Although the cost of this course ranges from \$999 to \$1,599, ETSU M.Acc. students receive the premium package for \$999 along with support. The Premium CPA Review contains an “access until you pass” guarantee, among other features. **Do NOT** buy this prior to the M.Acc. orientation. More information will be provided at that time so that students can obtain their entitled discount. For more information, go to the following website: <https://www.gleim.com/accounting/cpa/>

Others

Becker CPA Review	https://www.becker.com/
Surgent CPA Review	https://www.surgentcpareview.com/
Wiley CPAexcel Review	https://www.efficientlearning.com/cpa/
Roger CPA Review	https://www.rogercpareview.com/
Yaeger CPA Review	https://www.yaegercpareview.com/
Fast Forward Academy	https://fastforwardacademy.com/course/cpa-exam

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

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 DO NOT MISS THIS!!!)**,
 - 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, 309 Sam Wilson Hall, 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.
- Research other accounting certifications available through the Institute of Internal Auditors or the Institute of Management Accountants.
- 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. Others include: sales, management, product development, procurement, banking, and financial planning.

Career Opportunity Summary

Areas	Employers	Strategies
<u>Public Accounting</u> 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.
<u>Corporate Accounting</u> 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
<u>Government</u> 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.
<u>Education</u> 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.
<u>Non-Profit</u> 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 approximately 30 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.

Volunteer Income Tax Assistance (VITA)

VITA is a program offered for taxpayers with household income less than \$58,000. Both M.Acc. and undergraduate accounting students have the opportunity to serve as a VITA volunteer or to take VITA as an internship that can count toward their degree. Students help prepare tax returns for taxpayers that qualify for the service. Accounting students are developing a unique and useful skill that many people do not possess. Volunteering for this program is a blessing as students share their talents with other by filing their taxes.

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.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. **Students must be a student member to be eligible for TSCPA scholarships.**

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

Advice from a Former M.Acc. Student

A former graduate assistant offered the following advice to incoming M.Acc. students that is worthy of consideration:

- I would recommend students take advantage of the terrific career services our business college provides.
- I would recommend students visit with Melinda LePrade to get their resume's and interview skills in tip top shape.
- I would recommend students to sign up for handshake career portal. The website is a terrific place to find job opportunities from employers looking to hire ETSU students/graduates.
- I would tell incoming students to consider purchasing a CPA review service during their time in the program. I believe it to be best to study for and try to take the exam while the knowledge from classes related to the exams is fresh in the mind.
- I would recommend incoming students to attend the accounting networking night.
- I would tell students that they should expect to spend more time studying for their graduate classes then they may have on their undergraduate classes.
- I would recommend that students look into a Graduate Assistant program if they are looking for a way to help fund their studies.
- I would tell students not to be afraid to contact their professors if they have a question about their assignments.
- I would tell students to try to learn more about accounting careers either through internships, or watching videos online describing the different jobs that open up with an accounting degree/ CPA. That way when they graduate they will have a better idea of what type of job that they want.

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/application-instructions.php>

Electronic Graduate Catalog

<https://www.etsu.edu/reg/catalog/>

Graduate Scholarships

<https://www.etsu.edu/gradschool/gscholarships/default.php>

College of Business and Technology

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

Department of Accountancy

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

Master of Accountancy

<https://www.etsu.edu/cbat/acct/academics/macc.php>

Graduate Assistant/Tuition Scholar Handbook

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

GMAT Website

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

Gleim CPA Premium Review System (all four parts) with the ETSU discount

<https://www.gleim.com/?promoID=ETSU-CPA-SET-PREM>

Gleim Study Materials

<http://www.gleim.com>

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

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, Dean College of Business and Technology; 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;

Joel Faidley, Department Chair of Accountancy, 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, Graduate Coordinator for M.Acc., Associate Professor

Appointed at ETSU in 2015

Formal Education and Professional Designations

Ed.D. University of Tennessee, 2000

M.Acc. 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

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, Assistant Professor

Appointed at ETSU in 2014

Formal Education and Professional Designations

Ed.D. East Tennessee State University, 2019

M.Acc. 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

Emily D. Cokeley, Associate Professor

Appointed at ETSU in 2021

Formal Education and Professional Designations

Ph.D. Syracuse University, 2018

B.A. State University of New York, College at Brockport, 2006

CPA Tennessee, New York

Primary Teaching and Research Interests: Various

Kent N. Schneider, Professor

Appointed at ETSU in 1984

Formal Education and Professional Designations

M.Acc. 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