

# Department of Accounting

**Jeffrey L. Hamm, Chair**  
**Business and Aerospace Building N425C**

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The mission of the Department of Accounting is to provide students with a learning experience in accounting and business law that offers technical competency, critical thinking applications, opportunities for intellectual inquiry, and exposure to professional career opportunities. Fulfilling this mission requires that faculty members maintain continuous intellectual growth, keep abreast of current developments in accounting education, and provide service to the profession.

The program provides a combination of specialized training for entry into all fields of accounting. Successful completion of this program results in the Bachelor of Business Administration degree. Graduates may be eligible to sit for the CPA (Certified Public Accountant) examination in Tennessee by completing 150 semester hours.

Students graduating with accounting degrees from MTSU have been quite successful in pursuing careers with CPA firms, large corporations, emerging companies, government entities, consulting firms, and a variety of other companies and institutions. The Accounting degree programs also assist students in pursuing professional certifications, such as the CPA (Certified Public Accountant), CMA (Certified Management Accountant), CIA (Certified Internal Auditor), and CISA (Certified Information Systems Auditor).

**Curricular listings include General Education requirements in Communication, History, Humanities and/or Fine Arts, Mathematics, Natural Sciences, and Social/Behavioral Sciences categories as outlined on pages 64–67.**

## Major in Accounting

In addition to meeting the Jennings A. Jones College of Business requirements (see page 143), an Accounting major consists of 24 semester hours of accounting and requires a minimum of 2.00 GPA. At least 50 percent of the required major hours must be taken in residence at MTSU. Majors must earn a C (2.00) or better in all accounting courses.

### Required Courses

ACTG 3110, 3120 Intermediate Accounting I and II  
 ACTG 3310 Cost Accounting  
 ACTG 4510 Accounting Systems  
 ACTG 4550 Introduction to Federal Income Tax  
 ACTG 4620 External Auditing I OR  
 ACTG 4640 Internal Auditing  
 ACTG 4650 Financial Accounting Standards  
 ACTG elective\* 3 hours

*\*Any upper-division accounting course can be used for the ACTG elective except ACTG 3000, 3020, and 4420.*

The following is the required course outline for the Accounting major with a minor in Business Administration.

### Required Program

#### Accounting—B.B.A. Degree

FRESHMAN		SOPHOMORE	
ENGL 1010, 1020 (Comm)	6	ENGL 2020 or 2030 or	
MATH 1630 (Math)	3	HUM 2610 (Hum/FA)	3
COMM 2200 (Comm)	3	Humanities and/or Fine Arts	
Natural Sciences (2 prefixes)	8	(2 prefixes)	6
Social/Behavioral Sciences	3	HIST 2010, 2020, or 2030	6
ECON 2410 (Soc/Beh Sci)	3	ACTG 2110, 2125	6
ECON 2420	3	QM 2610; INFS 2200	6
Nonbusiness elective	4	Nonbusiness elective	3
	<b>33</b>		<b>30</b>
JUNIOR		SENIOR	
QM 3620	3	BLAW 3400, 3430	6
INFS 3100	3	ECON 3210	3
MGMT 3610, 3620	6	MKT 3820	3
BCEN 3510	3	ACTG 4550, 4620 or 4640	6
FIN 3010	3	ACTG 4650	3
ACTG 3110, 3120, 3310,		ACTG elective	3
4510	12	BUAD 4980	3
	<b>30</b>		<b>27</b>

*\*Any upper-division accounting course can be used for the ACTG elective except ACTG 3000, 3020, and 4420.*

### Minor in Accounting

An Accounting minor consists of 18 approved accounting hours. At least 6 hours must be taken in residence at MTSU. Credit is not allowed on an Accounting minor for (a) ACTG 1110; (b) both ACTG 3000 and ACTG 2110, 2120, or 2125; nor for (c) both ACTG 3310 and ACTG 3020. A 2.00 GPA is required in the Accounting minor.

### Combined Minor in Accounting/Information Systems

A student may obtain a combined Accounting/Information Systems minor consisting of 18 semester hours which includes ACTG 3000 (or 2110 and 2120 or 2125), INFS 2200, 3100, and 3800, plus 6 hours of upper-division ACTG electives not to include both ACTG 3310 and 3020. This is an excellent minor for students pursuing majors outside the Jennings A. Jones College of Business. A 2.00 GPA is required in the Accounting/Information Systems minor.

### Minor in Business Law

A minor in Business Law consists of BLAW 3400 and 3430; 9 additional hours of business law; and three hours in management, marketing, economics, finance, or accounting approved in advance by the department coordinator. A 2.00 GPA is required in the Business Law minor.

**Courses in Accounting [ACTG]**

See back of catalog for course descriptions.

**Courses in Business Law [BLAW]**

See back of catalog for course descriptions.

**Honors College**

The Department of Accounting periodically offers the following Honors courses: ACTG 2110, 2120, and 3000; BLAW 3400.

**Graduate Study**

Requirements for the Master of Science in Accounting/Information Systems and for the Master of Business Administration degrees and a list of the courses offered for graduate credit are published in the Graduate Catalog.

