

Degree Requirements for College of Business and Public Affairs

The College of Business and Public Affairs offers two master's level non-thesis programs of graduate study: the Master of Accountancy (M.Ac.) and the Master of Business Administration (M.B.A.). Both programs are open to any holder of a baccalaureate degree from a four-year college or university, regardless of the undergraduate field of study, and provide the theoretical and conceptual foundations for those who may later pursue a doctoral degree.

The M.Ac. program is designed to prepare students for professional accounting careers in public practice, industry, and government. In addition, this program will satisfy the 150-hour requirement to sit for the CPA examination in the State of Tennessee and will facilitate successful performance on the CMA, CIA, and other professional accounting examinations.

The M.B.A. is designed to prepare individuals for responsible managerial positions by providing background in the major functional areas of business operations. Curriculum emphasis is placed on the development of managerial generalists. The M.B.A. is a widely recognized professional degree targeted toward those who occupy or aspire to mid-level and senior-level positions.

Both programs are geared for the part-time student, and consequently most classes are offered at night. While sufficient courses are available each term for a student to be enrolled full-time, the timing, sequence, and amount of offerings are dictated by the needs of those progressing through the program as part-time students.

Currently, there are more than 20 graduate faculty members in the College of Business and Public Affairs. Students must satisfy the university general requirements and the following requirements specific to the degree.

Master of Accountancy (4050)—30 Hours Required

Students must meet each of the following course requirements:

1. Five of the following courses (15 semester hours) should be selected with the advice and consent of the student's advisor:
 - Accounting 701 Advanced Topics in Auditing (3)
 - Accounting 710 Business Analysis Using Financial Statements (3)
 - Accounting 721 Advanced Topics in Cost Accounting (3)
 - Accounting 731 Advanced Topics in Income Tax (3)
 - Accounting 741 Advanced Problems in Accounting (3)
 - Accounting 751 Nonprofit Accounting (3)
 - Accounting 780 Accounting Internship (3)
 - Accounting 791 Accounting Theory (3)
 - Accounting 799 Individual Readings/Research in Accounting (3)
2. Business Law 711 Legal and Ethical Environment of Business (3) must be taken by all students.
3. Elective Courses—Three (9 hours) non-accounting courses should be selected with the advice and consent of the student's advisor.
4. Accounting 790 Accounting Strategic Management and Business Policy (3) must be taken during last semester.

In addition to the above requirements, a M.Ac. graduate is required to have earned credit at either the graduate or undergraduate upper-division level in at least the following:

Intermediate Accounting - 1 year

Cost Accounting - 1 undergraduate Cost course

Income Tax - 1 course

Auditing - 1 course

Information Systems - 1 course

Advanced Financial Accounting (including consolidations) - 1 course

Master of Business Administration (4060)—30 Hours Required

Students must meet each of the following course requirements:

1. Accounting 711 Accounting for Managerial Decisions (3) **OR**
Accounting 721 Advanced Topics in Cost Accounting (3)
Business Law 711 Legal and Ethical Environment of Business (3)
Economics 710 Managerial Economics (3)
Finance 710 Corporate Financial Management (3)
Management 710 Organizational Theory and Design (3)
Management 730 Operations Management (3)
Marketing 710 Marketing Strategy (3)
2. Elective Courses—The student may choose any 700-level course offered by the College of Business and Public Affairs unless specifically excluded in the course description. (6 hours)
3. Management 790 Strategic Management and Business Policy (3) must be taken during last semester.

Course offerings and course descriptions can be found in the “Course Description” section of the catalog. Courses are offered in accounting, business administration, business law, economics, finance, information systems, management, and marketing.