

# ACCOUNTANCY, M.A.C.C.

The Master of Accountancy program is designed to prepare students for careers in public, private, or governmental accounting and for further graduate work. Three different tracks are offered:

1. Business Measurement and Assurance
2. Information Systems and Controls
3. Taxation

Although the program is a natural extension of study for students who have completed an undergraduate major in accounting at the University of South Carolina, the program is open to persons who satisfy the Moore School of Business admissions standards, regardless of their undergraduate major.

## Learning Outcomes

1. Students will develop communication skills; they will be able to effectively elicit and/or express information through written or oral means.
2. Students will develop research abilities; they will be able to locate and extract relevant information from available resource materials.
3. Students will develop analytical skills; they will be able to organize, process, and interpret data to develop options for decision making.
4. Students will develop sound judgment; they will be able to evaluate options for decision making and provide an appropriate conclusion.
5. Students will be able to recognize and comprehend the meaning and application of a particular matter.
6. Students will understand the discipline from a global perspective.

## Accelerated Accounting B.S.B.A./Master of Accountancy Program

The Accelerated Accounting B.S.B.A./Master of Accountancy (Accelerated) degree program option offers currently enrolled Moore School of Business undergraduate students the opportunity to receive a bachelor's and master's degree in accounting in a shorter period of time. Students receive the bachelor's degree first but begin taking graduate coursework as undergraduates in their senior year. The use of dual credit courses that can be used toward both degrees allows students to receive a master's degree in less time and at a lower cost than if they were to enroll in a stand-alone master's degree program after completion of their baccalaureate degree. For more information, refer to the Accounting, B.S.B.A section of the undergraduate bulletin and the departmental web page.

## Admission

Requirements for admission to the Master of Accountancy program conform to the general regulations of the Graduate School and the accreditation standards of the Association to Advance Collegiate Schools of Business International (AACSB International).

Applicants must submit the Moore School of Business application and a nonrefundable application fee, an official transcript of their complete university-level academic record, two letters of recommendation, and a statement of purpose. Applicants should consult the Darla Moore School of Business website ([http://www.sc.edu/study/colleges\\_schools/moore/](http://www.sc.edu/study/colleges_schools/moore/)) for more information concerning GMAT requirements.

International applicants whose native language is not English are also required to demonstrate language proficiency.

Please visit the Darla Moore School of Business website ([http://www.sc.edu/study/colleges\\_schools/moore/](http://www.sc.edu/study/colleges_schools/moore/)) for admissions information, including options surrounding the submission of GMAT scores, and acceptable ways to demonstrate language competency.

## Degree Requirements (30 Hours)

### Prerequisites

Students must satisfy a core of upper-level accounting and business prerequisite courses. Prerequisites may be taken while enrolled in the program, and several may be taken concurrently with graduate-level courses.

### Upper-Level Accounting Prerequisites

Students must satisfy the following undergraduate foundation courses:

Course	Title	Credits
ACCT 401	Financial Accounting I	3
ACCT 402	Cost/Managerial Accounting	3
ACCT 403	Tax I	3
ACCT 404	Accounting Information Systems I	3
ACCT 405	Financial Accounting II	3
ACCT 406	Auditing I	3
<b>Total Credit Hours</b>		<b>18</b>

Please see The Undergraduate Studies Bulletin (<http://bulletin.sc.edu/>) for course descriptions.

### Business Core Prerequisites

Depending on their background, students may be required to complete courses in one or more of the following fields: calculus, statistics, marketing, management, finance, economics, and accounting principles.

### Course Work

The Master of Accountancy program consists of 30 semester hours of course work beyond the necessary prerequisite undergraduate courses. In addition, students must demonstrate competency on a simulated professional accounting examination similar to the Certified Public Accountant (CPA) examination.

Students in the program must select one of two tracks (business measurement and assurance or taxation) and complete the degree requirements for that track.

### Business Measurement and Assurance Track

The Business Measurement and Assurance Track is a professional program that provides students with the advanced knowledge and skills necessary for entry-level positions in the areas of auditing, assurance, services, and financial reporting and for further graduate work. Students are required to complete each of the following courses:

Course	Title	Credits
ACCT 621	Advanced Accounting	3
ACCT 623	Business Entity Tax Issues	3
ACCT 625	Governmental and Nonprofit Accounting	3
ACCT 710	Analytics in Accounting	3
ACCT 711	System and Organization Controls	3
ACCT 732	Auditing II	3

ACCT 734	Accounting Research and Communication	3
The remaining 9 semester hours are composed of approved electives.		9
<b>Approved Electives</b>		
<b>Total Credit Hours</b>		<b>30</b>

sections of the CPA Exam or other approved documentation accepted by the School of Accounting.

### Information Systems and Controls Track

The Information Systems and Controls Track is a professional program that provides students with the advanced knowledge and skills necessary in the areas of information technology assurance, advisory services, and information security and governance and for further graduate work. Students are required to complete each of the following courses:

Course	Title	Credits
ACCT 621	Advanced Accounting	3
ACCT 623	Business Entity Tax Issues ( in the areas of auditing, assurance, services, and financial reporting and for further graduate work)	3
ACCT 710	Analytics in Accounting	3
ACCT 711	System and Organization Controls	3
ACCT 734	Accounting Research and Communication	3
ACCT 736	Information Technology Assurance, Control, and Security	3
ACCT 737	Accounting Information Systems from a Strategic Perspective	3

<b>Approved Electives</b>		
The remaining 9 semester hours are composed of approved electives.		9
<b>Total Credit Hours</b>		<b>30</b>

### Taxation Track

The Taxation Track is a professional program that provides students with the advanced knowledge and skills necessary for entry-level positions as tax accountants in the accounting profession and for further graduate work. Students are required to complete each of the following courses:

Course	Title	Credits
ACCT 621	Advanced Accounting	3
ACCT 623	Business Entity Tax Issues	3
ACCT 710	Analytics in Accounting	3
ACCT 750	Tax Research and Communication	3
ACCT 752	Advanced Business Entity Tax Issues	3
ACCT 753	Advanced Individual Tax Issues	3
ACCT 754	Multijurisdictional Tax Issues	3

<b>Approved Electives</b>		
The remaining 9 semester hours are composed of approved electives.		9
<b>Total Credit Hours</b>		<b>30</b>

### Professional Examination Competency

All Master of Accountancy students must demonstrate competency on a simulated professional accounting examination approved by the School of Accounting, similar to the CPA Exam. Students will be considered to have demonstrated competency in equivalent sections of the simulated professional accounting examination by providing proof of passed