

ACCOUNTANCY, M.A.C.C.

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
Total Credit Hours		18

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

Approved Electives

Total Credit Hours 30

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

Approved Electives

The remaining 9 semester hours are composed of approved electives. 9

Total Credit Hours 30

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

Approved Electives

The remaining 9 semester hours are composed of approved electives. 9

Total Credit Hours 30

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