

ACCOUNTANCY, M.A.C.C.

Degree Requirements (30 Hours)

Prerequisites

A core of required undergraduate foundation courses must be completed as follows:

Course	Title	Credits
ACCT 401		3
ACCT 402		3
ACCT 403		3
ACCT 404		3
ACCT 405		3
ACCT 406		3

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

In Addition to the Prerequisite Accounting Courses

Students also must satisfy a business core and math/statistics requirement. 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.

Several of the above accounting and business core prerequisites may be taken concurrently with graduate-level courses while enrolled in the program.

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 who provide proof of passed sections of the CPA examination will be considered to have demonstrated competency in equivalent sections of the simulated professional accounting 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 501	Financial Accounting III	3
ACCT 732	Auditing II	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
ACCT 751	Business Entity Tax Issue	3

Approved Electives

The remaining 12 semester hours are composed of approved electives.	12
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 501	Financial Accounting III	3
ACCT 750	Tax Research and Communication	3
ACCT 751	Business Entity Tax Issue	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 12 semester hours are composed of approved electives.	12
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 who provide proof of passed sections of the CPA examination will be considered to have demonstrated competency in equivalent sections of the simulated professional accounting examination.