School of
ACCOUNTANCY
Master of Professional Accountancy

Graduate Handbook
Master of Professional Accountancy
School of Accountancy
Greenville ONE
2026-2027






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1 Welcome

We are delighted that you have chosen to pursue your Master of Professional Accountancy (MPAcc) at Clemson University. This handbook, in conjunction with the Clemson Graduate School Policy Handbook, is designed to provide information to assist you in succeeding in all areas of your Clemson MPAcc experience and to answer some of the most common questions students typically have. While we have tried to cover all of the pertinent information, please feel free to contact us at any time for assistance. The first point of contact is Dr. John Ledbetter: jhledbe@clemson.edu or 864-656-3985; he can refer you to the best resource for your question.

2 General Information

2.1 Clemson University

Clemson University was founded in 1889, a legacy of Thomas Green Clemson, who willed his Fort Hill plantation to the state of South Carolina to establish a technical and scientific institution. Today, approximately 27,000 students (about 5,700 graduate students) are enrolled at Clemson. As a land-grant University, Clemson is engaged in extensive research, extension and service activities to the people of South Carolina. You can access the University's website online.

2.2 Greenville Campus

The MPAcc degree program is in downtown Greenville, South Carolina, about 45 minutes away from the main University campus. The Greenville location provides an ideal location for all Wilbur O. and Ann Powers College of Business graduate-level business programs and centers. Downtown Greenville offers an urban ambiance and amenities to support educational programs geared toward working professionals, executives and adult students. Our location strategically places college faculty and students at the center of the region's most dynamic business location. This allows students to network with members of the business community at various college-sponsored events and actively participate in local professional organizations.

2.3 School of Accountancy

A unit of the Powers College of Business, the School of Accountancy (School) is responsible for instruction in accounting and legal studies. The school has over 45 faculty and staff members. Twenty-five faculty hold doctorates in their areas of instruction. The remaining faculty have master's degrees and professional certifications. The faculty has published extensively in academic and professional journals and authored textbooks and professional books.

The School administers two accounting degree programs, the Bachelor of Science in Accounting and the Master of Professional Accountancy (MPAcc). Approximately 383 students are enrolled in the undergraduate accounting baccalaureate program, and another 94 students are in the MPAcc Program. Both the undergraduate and graduate degree programs have received accounting accreditation by the Association to Advance Collegiate Schools of Business (AACSB). AACSB accreditation is an important indicator of a challenging academic program. The AACSB is the oldest and most prestigious accreditation agency for business programs.

To date, about 185 accounting programs have been accredited worldwide. Visitation by a peer review team and reaffirmation of accreditation takes place every five years. In the interim, the school monitors its progress toward the goals of its mission and strategic plan and uses feedback to revise curricula and programs, ensuring that they meet the demands of an ever-changing profession. The school's programs were reaffirmed in April 2025. See the School of Accountancy's website for more information.

2.3.1 Vision

The vision of the School of Accountancy is to become nationally recognized as a leader in preparing students for the accounting profession.

2.3.2 Mission

The vision of the School of Accountancy is to become nationally recognized as a leader in preparing students for the accounting profession.

The mission derives from that vision, defining the School's purpose and place within the broader missions of the University and College while highlighting Clemson's distinctive characteristics:

> *In the spirit of Thomas G. Clemson's vision to be "a high seminary of learning" that provides a theoretical foundation but yields a practical education, the School of Accountancy's main purpose is to educate highly qualified students to become professionals. Offering the benefits of a premier comprehensive public university education that also includes many of the distinctive advantages found at private institutions, we will provide outstanding undergraduate and graduate teaching with significant opportunities for faculty/student interaction in an active learning environment that challenges our students to be ethical, critical thinkers, and effective communicators. We are also committed to excellence in research that impacts other academic research, education, and the practice of our professions, as well as service to our University, state and professions.*

2.3.3 Shared Values

Our mission and strategic plan are based upon the following values which are expected to guide the actions of the faculty, staff, and students:

- Academic freedom
- Academic excellence
- The diversity of and respect for individuals, ideas, roles, and responsibilities
- The mutually supportive roles of teaching, research, and outreach
- Individual and collective academic, professional, and personal development
- Collegiality and collaboration
- Excellence, innovation, and continuous improvement in all programs and processes
- Ethics, integrity, and openness as the cornerstones of our actions

Integrating shared values with the mission indicates the School's strong emphasis on teaching, a focus on applied and instructional development scholarship, and active interaction with the accounting profession.

2.3.4 MPAcc Faculty and Staff

MPAcc faculty and staff members are available to help you with matters ranging from academic advising to career placement. Below is a listing of the key MPAcc faculty and staff members who will assist you as you move through the Clemson MPAcc program. If you are unsure who to contact about a particular issue, please contact Ms. Suzanne Pearse; she can direct you to the correct person.

Contact:	Contact Information	What we can help with:
Dr. John Ledbetter *Program Coordinator*	jhledbe@clemson.edu 864-656-3985	• General program concerns or suggestions • Academic policies, regulations and requirements • Academic advising and course scheduling • General University requirements (health forms, proof of citizenship, etc.) • Course scheduling • General program information, admissions information and acceptance criteria

Suzanne Pearse *Senior Lecturer*	spearse@clemson.edu	• Advising for full-time MPAcc student
Jimmy Barnes *Senior Lecturer*	jbarnes@clemson.edu 864-656-3265	• Advising for Bachelors to Graduate and Senior Option programs
Program Email	clemsonmpacc@clemson.edu	• Application status • Admissions decisions • GMAT Waivers

Most of our MPAcc professors are members of the Clemson University - School of Accountancy faculty. Occasionally, we draw on the expertise of professionals in the Upstate business community as adjunct instructors. A directory of the current MPAcc faculty is located in Appendix B.

2.3.5 CPA Exam & Licensing Requirements

To become a CPA, you must: (1) meet the educational requirements in the state or U.S. territory where you want to be certified; (2) pass the national CPA examination; and (3) work under the direction of another CPA before a license to practice is granted.

Each state sets forth standards required to be eligible to take the CPA exam and apply for licensure or certification as a CPA. While this program was designed with consideration for the standards proposed by the National Association of State Boards of Accountancy (NASBA®), Clemson University cannot, and will not, provide any assurance that completion of this program will allow a successful student to qualify within the student's specific jurisdiction. Potential applicants should check with the appropriate organization within their jurisdiction to determine if this program, combined with their undergraduate degree and any other specific criteria, meets the requirements to qualify for examination/licensure in that specific jurisdiction. States frequently change their requirements for examination/licensure. There is no assurance that at the time of degree completion, the specific jurisdiction's requirements will be consistent with the requirements at the time of admission.

2.4 Additional Information

The Graduate School's website provides detailed information to help newly admitted students with the many aspects of moving to the area and formally enrolling in the

University. Here you will find extensive information on making travel plans, registering for classes, paying tuition bills, etc.

3 Academic Overview

The School of Accountancy has offered the MPAcc Degree for over 30 years. Graduates are employed by public accounting firms, financial institutions, corporations, not-for-profit entities, educational institutions, and governments. The program requires 30 semester hours and is open to students with appropriate backgrounds. Through advanced study, the MPAcc program provides students with the opportunity to specialize in assurance or taxation. MPAcc students take CPA Exam Review courses while they complete their 30 hours of coursework. Full and part-time program formats are available. A full-time program can be completed in one calendar year, provided all prerequisites are met upon admission. The program may only be started in the fall or spring semesters.

The MPAcc program is designed as a full-time program, and most students attend full-time. However, we do have students complete the program on a part-time basis. Additionally, the required graduate accounting and tax courses are offered between the hours of 9:00 a.m. and 5:30 p.m. We do not currently offer online courses.

3.1 Admission

Admission to the MPAcc Program has become very competitive due to the combination of (1) the increase in the number and quality of applicants and (2) capacity constraints within the program. The current capacity of the program is approximately 120 full-time students. The MPAcc Admissions Committee reviews all complete application packages. The Committee evaluates each application on its individual merits. Admission decisions are based on evaluating an applicant's scholastic ability, interpersonal skills, and career potential. Specifically, the committee reviews an applicant's academic transcripts, Graduate Management Admissions Test (GMAT) score, resume, personal statement, work experience and letters of recommendation. Note that GMAT waivers are available for highly qualified students; see additional detail at the end of this section. Additionally, international students whose native language is not English must submit scores for the Test of English as a Foreign Language (TOEFL) or the International English Language Testing System (IELTS) exam. Applications are reviewed periodically on a rolling admissions basis at dates determined by the Committee. Ultimately, the Committee will make an admission recommendation to the Graduate School. The Graduate School will make the final decision and notify you by letter.

While the School no longer maintains minimum requirements for admission, students with less than a 530 GMAT and less than a 3.00 (4.0 scale) for both their overall grade point average (GPA) and their upper division accounting GPA are generally not admitted. In addition to the overall GMAT score, students are expected to score above the 20th

percentile on each of the four sections of the GMAT (verbal, quantitative, analytical writing and integrated reasoning). International students with an internet-based TOEFL (IELTS) score less than 95 (7) are generally not admitted. It is also important to note that exceeding these respective scores does not guarantee admission, as recent MPAcc class GMAT scores and GPAs are significantly higher than these suggested scores. The Admissions Committee generally requires all applicants who score below 530 on their first GMAT attempt to retake the exam for a higher score. See information on GMAT waiver at the end of this section.

We have rolling admissions and may admit students until the program reaches capacity. Due to the large number of applicants and limited number of openings, we highly recommend that you submit your completed application by December 31st for fall admissions and September 30th for spring admissions (see international student deadlines below). Admissions after December 31st and September 30th will be considered on a space-available basis. Applicants seeking merit-based financial awards (assistantships and/or fellowships) must apply by December 31st for fall admissions and September 30th for spring admissions. Our Graduate School requires electronic applications. The online application may be accessed on the Graduate School's website.

International Students: Typically, the University requests that international students' applications be completed no later than April 15th for Fall semester enrollment and September 15th for Spring semester enrollment because international students must consider that additional steps, including receipt of necessary immigration documentation from the University (DS-2019 or I-20 forms), require that the financial certification process be complete before issuance of these forms. Forms I-20 and DS-2019 are normally completed by the Office of International Services by July 1st and October 15th for registration in the fall and spring semesters, respectively, to allow the international student adequate time to secure a visa.

Admission decisions are not made until all application materials have been received. A complete application packet consists of:

1. The application
2. Unofficial copies of transcripts of all college-level work
3. Transcript evaluation(s) by an approved NACES for each college attended
4. Two letters of recommendation, (5) GMAT* and TOEFL scores (if applicable)
5. A personal statement
6. A resume.

Applications may be submitted prior to taking the GMAT and/or obtaining the required letters of reference. However, an applicant's application package will not be considered complete until all items are received. Additionally, applicants will not be evaluated for admission until they have completed at least nine semester hours of upper-division (undergraduate junior and senior classes) accounting classes. Students accepted with less

than 18 (21 – if intermediate accounting sequence is 9 hours) hours of upper-division accounting classes must complete the remaining upper-division accounting hours before beginning MPAcc classes.

Applicants should plan to take the GMAT early. The GMAT may be retaken. We encourage you to review before taking the GMAT. Information on the GMAT may be obtained by going to their website. GMAT review books are published by Barron's, Kaplan, Peterson, and Princeton. The Admissions Committee will base its decision on your best score.

Additional Graduate School admissions policies can be found on the Graduate School Policies and Procedures website.

* GMAT Waiver: Applicants may apply for a GMAT waiver if they (1) have five or more years of relevant accounting experience or (2) meet the following educational requirements: (a) have completed at least nine semester hours of upper-division accounting courses, (b) their overall GPA is 3.4 (4.0 scale) or higher, and (c) their upper-division accounting GPA is 3.4 (4.0 scale) or higher. Students wishing to receive a GMAT waiver should send their unofficial transcript(s) and an email requesting consideration for the GMAT waiver to clemsonmpacc@clemson.edu. The student will be notified via email of the waiver decision within ten business days.

3.2 Prerequisites

One prerequisite for the MPAcc Degree is a four-year baccalaureate degree. In addition to a four-year baccalaureate degree, the MPAcc applicant must have completed certain core business hours and upper division accounting hours as follows:

Business Core Prerequisite Courses (30 Semester Hours) including but not limited to:

a) Principles of Accounting
b) Business Law
c) Economics
d) Finance
e) Management
f) Marketing

Upper Division Accounting Courses (18 or 21 semester hours) specifically:

a) Intermediate Accounting (6 or 9 hours)
b) Accounting Information Systems
c) Auditing
d) Cost/Managerial Accounting
e) Individual Income Tax

Admissions to the MPAcc program are open to individuals with a bachelor's degree in any major, but non-accounting majors must complete a series of undergraduate accounting

prerequisites before enrolling in the MPAcc program. Non-accounting majors wishing to enter the MPAcc program must have an excellent undergraduate GPA and GMAT score.

Students with degrees from an international university or college must have completed an academic program equivalent to an American bachelor's degree. Students with three-year degrees will not be accepted into the program and will be required, at a minimum, to complete an additional year of study before entering the program.

International students who have not completed the required prerequisite courses or a degree equivalent to an American bachelor's degree should consider completing these at an accredited university in the United States.

3.3 Program Details

One prerequisite for the MPAcc Degree is a four-year baccalaureate degree. In addition to a four-year baccalaureate degree, the MPAcc applicant must have completed certain core business hours and upper division accounting hours as follows:

The MPAcc program is a one-year, 30-semester hour (10 courses) master's program with an integrated CPA review (four non-credit courses). The program is designed to provide students a challenging experience in graduate business education in preparation for successful careers in public and private accounting. The program focuses on students who want to obtain certification as a Certified Public Accountant. Students can choose between a tax, audit or general track.

Unlike most programs where students take all their coursework in the fall and spring semesters and are left to deal with the CPA exam on their own in the summer, we strategically spread our coursework out over the fall, spring and summer sessions, allowing our student cohort group to take each of the four sections of the Becker CPA review during the program. The intent is for our students to

sit for each part of the CPA exam immediately as they complete the respective section of the review. We believe this structure provides the students with not only the technical and critical thinking skills they need via our coursework but also the support of a structured CPA review that is taken with a supportive cohort of students all working toward the goal of passing the CPA exam.

A general overview of the MPAcc curriculum is provided below; course descriptions can be found in Appendix A.

Required Core Course (four classes, 12 semester hours):

- ACCT 8530 Advanced Accounting Problems
- ACCT 8540 Ethical, Professional, and Societal Responsibilities
- ACCT 8680 Advanced Accounting Analytics
- LAW 8500 Law for Professional Accountants

Elective Courses (six classes, 18 semester hours):

- ACCT 8510 Tax Research
- ACCT 8520 Financial Accounting Theory and Research
- ACCT 8550 Governmental & NonProfit
- ACCT 8620 Financial Auditing
- ACCT 8630 Forensics and Analysis
- ACCT 8640 Accounting Information Systems
- ACCT 8650 Taxation of Business Decisions
- ACCT 8670 International Accounting
- ACCT 8690 Accounting Analytics in Practice
- ACCT 8710 Federal and State Income Taxation of Corporations
- ACCT 8720 Taxation of Flow-through Entities
- ACCT 8730 International and Special Topics in Taxation
- ACCT 8740 Tax Aspects of Financial Planning
- ACCT 8750 State, Local and Advanced Topics in Tax
- ACCT 8810 Internal Control Over Financial Reporting

Required CPA Exam Review Courses (four classes, no credit)

- ACCT 8560 CPA Exam Review – Audit (A)
- ACCT 8570 CPA Exam Review – Discipline (D)
- ACCT 8580 CPA Exam Review – Financial (F)
- ACCT 8590 CPA Exam Review – Regulation (R)

3.4 Study Abroad Program-Summer in Oxford

During the Summer semester, students can participate in our Oxford Program. Students enrolled in this program will have the opportunity to take ACCT 8670 (International Accounting) and/or ACCT 8540 (Ethical, Professional, and Societal Responsibilities). The courses will start in Greenville, where students will attend class and get an overview of the international environment. While in Oxford, students will attend formal classes daily taught by Clemson faculty members. They will also attend afternoon lectures/ discussions (hosted at Oxford University), led by guest speakers. Past speakers include a board member of the International Accounting Standards Board and faculty from Oxford University and Clemson University. Students will also attend various cultural events and possibly a company facility tour. The guest speakers and visits will focus on how accountants operate in an international environment.

This optional study abroad opportunity is open to both continuing students and students who will be starting the program in the fall; however, a limited number of seats are available. This program carries an additional cost. To get more information, contact Professor Jeremy Vinson at jmvinso@clemson.edu.

3.5 Advising

Advising for courses, preregistration, and registration is handled by the MPAcc Student Advisor, Mrs. Suzanne Pearse, [864-656-3265; spearse@clemson.edu]. While working with the advisor, each student must develop a program of study at the beginning of his/her first semester. This is crucial because graduate accounting courses are offered only once every 12 months.

3.6 Forms

Every degree-seeking student must file a Plan of Study (Form GS2) with the Office of Enrolled Student Services. The Plan of Study must be filed by the middle of the second semester of study. You can access instructions to completing the GS2 form from the Graduate School's website.

MPAcc students also must apply for graduation. A formal application for a diploma is completed by the student when they file for graduation. Failure to file the GS2 and apply for graduation by the deadlines set by the Graduate School will result in the assessment of substantial late fees. These deadlines are publicized by the Graduate School. Pay attention to these deadlines, as late fees must be paid for late filing.

4 Academic Policies

The Graduate School website is the most detailed and up-to-date source of information regarding Academic Policies for Clemson graduate students (grievance, integrity, probation, continuous enrollment, etc.). You can access the regulations from the Graduate School Policies and Procedures website.

5 Tuition and Financial Aid

The Graduate School website is the most detailed and up-to-date source of information regarding Academic Policies for Clemson graduate students (grievance, integrity, probation, continuous enrollment, etc.). You can access the regulations from the Graduate School Policies and Procedures website.

5.1 Full-time Tuition Rates

The Board of Trustees sets tuition and fees during their July meeting for the upcoming academic year. The MPAcc Program is currently a Tier 1 program for tuition purposes. See detailed information on the Graduate School's website.

The academic tuition and fees for 2026-2027 are estimated to be approximately $21,000 for the 30 credit-hour program for a full-time in-state student and $42,000 for the 30 credit-hour program for a full-time out-of-state student. All tuition and fees are subject to

change at the discretion of the University. These amounts do not include the costs of books, materials or cost of living.

Required Becker CPA review material. Students in our program are required to take four CPA review courses. The books for these courses are the Becker CPA review materials. While the vast majority of our students have these materials paid for by their future employers, students who do not have a job offer from a firm that pays for these materials will be required to purchase the materials. The current cost of the Becker materials is approximately $2,350-$3,500.

5.2 Assistantships and Fellowships

The School of Accountancy currently offers 14 assistantships for full-time graduate study. Assistantships are generally unavailable to MPAcc students with another advanced degree. Assistants provide 10 hours of service per week for the School, receiving a stipend of $10 per hour (approximately $5,000 over 12 months). Assistantships are competitively awarded. Awards are largely based on the applicant's overall GPA, upper-level accounting GPA, and leadership activities. Most assistantship offers are made by February for the following academic year.

Due to the student interaction required by assistants, international students who are required to take the TOEFL exam must have a minimum TOEFL score of 105 to be considered for an assistantship.

A limited number of fellowships are competitively awarded by the School of Accountancy. All applicants for whom the Graduate School has a complete application by December 31st will receive full consideration for assistantships and fellowships for the following fall semester (deadline of September 30th for spring semester). Students who are awarded graduate assistantships also receive a partial tuition waiver for the 30-credit-hour program.

Additional Graduate School tuition and financial aid policies can be found on the Graduate School Policies and Procedures website.

6 Course Registration Policies

The Graduate School website is the most detailed and up-to-date source of information regarding Academic Policies for Clemson graduate students (grievance, integrity, probation, continuous enrollment, etc.). You can access the regulations from the Graduate School Policies and Procedures website.

6.1 Class Schedule

The Clemson University Academic Calendar and the MPAcc Class Schedules are available online.

6.2 Schedule of Courses

The Clemson University Academic Calendar and the MPAcc Class Schedules are available online.

Fall:

- ACCT 8510 Tax Research
- ACCT 8530 Advanced Accounting Problems
- ACCT 8680 Advanced Accounting Analytics
- ACCT 8630 Forensics and Analysis
- ACCT 8620 Financial Auditing
- ACCT 8720 Taxation of Flow-through Entities
- ACCT 8580 CPA Exam Review – Financial (F)

Spring:

- LAW 8500 Law for Professional Accountants
- ACCT 8520 Financial Accounting Theory and Research
- ACCT 8640 Accounting Information Systems
- ACCT 8650 Taxation of Business Decisions
- ACCT 8710 Federal and State Income Taxation of Corporations
- ACCT 8730 International and Special Topics in Taxation
- ACCT 8740 Tax Aspects of Financial Planning
- ACCT 8550 Government and Non-Profit Accounting
- ACCT 8560 CPA Exam Review – Audit (A)
- ACCT 8590 CPA Exam Review – Regulation (R)

Summer:

- ACCT 8540 Ethical, Professional, and Societal Responsibilities
- ACCT 8670 International Accounting
- ACCT 8690 Accounting Analytics in Practice
- ACCT 8750 State, Local and Advanced Topics in Tax
- ACCT 8570 CPA Exam Review – Discipline (D)

6.3 iROAR

The iROAR system provides access to your class schedule, grades, financial aid, and registration. You will also use this system to update your address, make payments and print receipts for employer reimbursement.

6.4 Registration Information

How to Register: Registration typically opens in late March/early April for the following Fall semester and in late October/early November for the following spring and summer semesters. Please reference specific registration instructions.

Requesting Admission to a Full Course: If you attempt to register for a course and find it full, you should contact the program coordinator.

Dropping a Class: If you want to drop a class, use the drop function on the "Registration" tab in iROAR. Note that you will not be automatically dropped if you stop attending, and you will receive a grade of "F" unless you officially drop the class.

6.5 Tuition and Fee Payment

Payment and billing information can be viewed on the "Student Financial Services" tab in iROAR. Please note that you will not receive a bill by mail or e-mail. If you experience any problems submitting your payment, please contact Student Financial Services at (864) 656-5592.

7 Career Planning and Placement Services

The Career Center provides information about market conditions and assists students in acquiring knowledge about career opportunities and job requirements. MPAcc students interview primarily during the Fall semester since most accounting interviews occur at this time. The Center also provides information about part-time and summer work. The telephone number for the Career Center is (864) 656-6000.

Placement of MPAcc students has been excellent, with most of our students who are permanent residents of the United States having obtained a full-time job before graduation. The primary factors in job placement are:

- Undergraduate and graduate grades.
- Willingness to relocate.
- Internship and work history.
- The student's ability to communicate effectively in an interview setting.
- The job market at the time of your interview.

Placement rates for international students have varied based on the student's background and academic profile. Due to immigration laws and market conditions, those students who have completed undergraduate degrees outside the United States have encountered greater challenges with domestic hiring.

7.1 Companies that have recently recruited MPAcc Students

• AssuredPartners • Bauknight Pietras & Stormer • BDO • Bennett Thrasher • Cherry Bekaert • CLA • CohnReznick • Deloitte • Dixon Hughes Goodman • Earle Furman, LLC • Elliott Davis	• EY • Forvis • Grant Thornton • Greer Walker • Greyrock Accounting • KPMG • Pesta, Finnie & Associates • PwC • Rödl & Partner • RSM

8 Student Responsibilities

8.1 General Responsibilities

By admission to a degree program offered by the school, you assume the following responsibilities:

- Adopt the attitude that your education is your responsibility. By admission to Clemson University, you have demonstrated that you have the capability to complete the college curriculum; however, no one can make you learn. You have the right to succeed or fail. Choose to succeed. Students have different learning styles, and instructors have different teaching styles. Do not allow either to become an excuse. Seek help when needed. Recognize that at least 90% of your grade in a course is attributable to your efforts. Pursue successful completion of all courses for which you register. Education is your responsibility!

- Become familiar with the rules and regulations governing completion of your MPAcc Degree and consult with your graduate coordinator.

- Maintain an accurate mailing address and functional e-mail account with the University, responding to all communications from the University, College, or the School in a timely manner. Instructors often contact their class with additional assignments or assignment modifications through e-mail. It is your responsibility to check e-mail on a frequent and regular basis. “I didn’t see it” is not an acceptable response to an instructor who has e-mailed you an updated assignment. If your e-mail account becomes dysfunctional, report the problem immediately to have the problem fixed in a timely manner. From time to time, you will receive important announcements from the School’s Program

Coordinator. You will need to follow the instructions contained in the e-mail notification.

- Live by a high standard of professional and personal ethics. The accounting profession depends heavily on its reputation for integrity (honesty). You are expected to demonstrate integrity and responsibility in your behavior. You are expected to behave ethically in class and in your relations with other students and faculty. Students who fail to behave in this fashion jeopardize the completion of their MPAcc Degree and, ultimately, their careers, as the faculty cannot recommend them for employment.

- Continue building your resume. What you do during your college career will matter greatly in the future. Employers are looking for students who are "well-rounded." While grades are important, equally important is the development of your leadership and social skills.

- Help maintain and improve the quality of the school's programs. You owe a debt to students who have gone before, whose accomplishments and interaction with the school have made a Clemson MPAcc Degree highly valued. Respond to requests for information. Continue to give support and constructive criticism to the school after you enter the profession.

8.2 Dress Code and Professional Conduct

As students enrolled in a professional degree program taking courses in a business environment, it is important that you represent yourself, Clemson University, and the MPAcc program in a professional manner. We currently share the classroom building with other professional units from Clemson University as well as other businesses, and we are located in the heart of the Greenville business district. Our goal is for you to always be prepared to meet a potential employer, business contact, mentor, or other member of the Greenville business community in a professional manner.

8.2.1 The Dress Code

The dress code for the entire building is business casual. We define business casual as trousers/ khakis and a shirt with a collar for men. Trousers/knee-length skirt and blouse or shirt with a collar for women. Jeans are allowed on Fridays. At no time are shorts, t-shirts, sweatshirts, athletic wear, flip flops, baseball caps, or tennis shoes allowed.

8.2.2 Professional Conduct

Students are expected to show respect to their peers, the faculty and staff of the MPAcc program, and members of the business community at all times. During class, students should silence cell phones and keep phones stored (no checking for text messages or

sending texts). Similarly, laptops should not be used during class for any purpose other than as specifically instructed by the professor. Students are also expected to show professional courtesy by replying to all invitations from the MPAcc program or Greenville organizations that require an RSVP and then fulfilling such obligations.

8.2.3 Class Attendance

Your attendance at all classes is expected. If you miss class, you are responsible for obtaining any handouts, assignments or notes given during your absence. Additionally, all students are required to attend the first scheduled day of classes. Students who cannot attend the first class are responsible for contacting the instructor to indicate their intent to remain in that class. If a student does not attend the first-class meeting or contact the instructor by the second class meeting or the last day to add the class, whichever comes first, the instructor has the option of dropping the student from the roll.

8.3 Email Communications

After you are accepted to the Clemson MPAcc program, we will communicate with you only through your Clemson e-mail address. Many important announcements come from various offices on campus and the MPAcc office, and your Clemson e-mail is the only e-mail on file for other University offices, course listservs, etc. Of course, if you send any member of the MPAcc staff a message from another e-mail account, we will reply directly to that message, so it is not necessary to log into your Clemson e-mail account to communicate with us. Instructions are available online if you prefer to have your Clemson e-mail forwarded to another e-mail account.

8.4 Textbooks

You may purchase your books online from the Clemson University Barnes & Noble bookstore each semester. We will also email students the list of required textbooks and materials prior to the beginning of the semester so that you may purchase the books from the vendor of your choice.

8.5 Student Computers

Students are required to have a laptop computer for the MPAcc program. Windows-based PCs are required. MacBook laptops are not supported by CCIT and will create issues for assignments due to software used in the curriculum requiring Windows. Please note that Mac laptops have M2/M3 processors and cannot run the Windows Operating System. Parallels®, the software that allows MacBooks to run Windows-based software, is not supported by Clemson University.

The MPAcc program has a computer policy to ensure compatibility and efficiency in our courses. You will be required to sign a Statement of Computer Compliance upon acceptance and prior to starting the program acknowledging understanding of and adherence to the MPAcc's computer policy.

You may look up further information on Clemson's Wilbur O. and Ann Powers College of Business computer policy using the following link: laptop recommendations. You will need to search by College and Department (Accounting).

9 Greenville Facilities

9.1 Location

The Greenville campus is located at 1 North Main Street. A map of Greenville showing the location can be found in Appendix C.

9.2 Building Access

The building is a secure facility; you will need a security key card to gain access. Students will receive their key card during orientation. Your key card will be deactivated during any semester that you are not enrolled in courses. All students should turn in their key card to the Program Coordinator's office during inactive semesters and prior to graduation. Your electronic card allows you access to the building from outside and operates the elevator. Please keep your card with you at all times within the building. Replacement key cards are $25 (price subject to change) and may take several days to be activated. Please contact Jeremy Kröber (jmonday@clemson.edu) if you lose your card.

In addition to the G1 access card, you must use your Clemson ID card to log in on the 5th floor at the reception desk once daily.

9.3 Facilities

We have nine classrooms with seating capacities ranging from 20 to 70, as well as small conference rooms and a dedicated quiet zone. In addition, there is a break room on the sixth floor with vending machines, coffee pots, a microwave and a refrigerator that you may use at any time.

9.3.1 Conference Rooms

There are 12 conference rooms with capacity ranging from 4 – 12 people available on the 5th and 6th floors. To ensure fairness to all, these rooms are only to be used for groups of 2 or more people, with the exception of 5B and 5C, which are designed for video practice and may be booked individually.

Each room must be reserved as a group for a maximum of two hours. You cannot have multiple students book 2-hour blocks individually to lock down the space for extended periods. If the space is not reserved at the end of your allotted time, then you may book up to two more hours. To reserve a space, please email Jeremy Kröber. Please choose a room appropriate for your group size whenever possible.

Conference rooms are designed to be used for projects which require privacy. If you do not require privacy, please utilize one of the numerous open group spaces (info below) to make the rooms available for students who need them. These policies are to ensure fairness to the nearly 500 students from various disciplines who will be working in this space, along with outside groups who will be renting our space periodically and are subject to change.

9.3.2 Open Gathering/Study Spaces

There are large "lobby" spaces available at the front of the building on the 5th, 6th, and 7th floors that are perfect for informal gatherings, as well as the 5th-floor roof terrace. Numerous outlets are available for plugging in electronic devices and the entire building is Wi-Fi equipped with the exception of the roof terrace. We encourage you to study and meet in these spaces whenever you like. In addition, the hallways have numerous group workstations and gathering spots – some equipped with technology – which are available on a first-come, first-serve basis.

9.3.3 Quiet Zones

The 5th-floor auditorium is available for quiet study when not used for events. Also, there is a small reception area on the 8th floor outside the executive board room which you may use for quiet study as long as no meetings are occurring. Signs will be posted if the quiet zones are used for other activities.

9.3.4 Student Break Room

The student break room is at the rear of the building on the 6th floor and is equipped with vending machines that accept cash or credit/debit cards and a free coffee machine for your convenience. A bank of lockers is also available – they are first come, first served and you must provide your own lock.

9.3.5 Print Lab

The print lab is located on the 6th floor in room 612. There are two computers in the lab for your convenience, but remember you can print to the lab from anywhere in the building via wi-fi and pick up the prints when they are ready. Visit download.clemson.edu and download the Papercut print driver. For assistance with setup, please contact CCIT (ITHelp@clemson.edu). You will be provided wi-fi passwords/access during orientation via Eduroam.

9.4 Other Building Rules

The building owners have a few rules and regulations that we ask you to comply with:

- Please do not attach anything to any exterior window of the building or write on any exterior glass. The building owner wants to preserve a clean look from the exterior.
- There is 24-hour security in the building, and we are asked to comply with any requests they have. For the most part, they will not question anyone; however,

they are here for your safety and security, so please comply with anything they ask of you. They will patrol our four floors after 9:00 PM and throughout the night but otherwise are stationed in the first-floor lobby.

- Outside visitors are welcome but must remain with you – please do not let people in and let them wander in the building unescorted.
- If you need to direct someone to the building to meet staff or for other appointments, please ask him or her to go to the main reception desk on the 5th floor. Anyone without a key card can access the 5th floor during regular business hours of 8 AM – 6:00 PM Monday – Friday.

9.5 Parking

At our facility, you will have several parking options. One option is to purchase parking at the Richardson Street Garage through our contract with the city. Our negotiated rate for the Richardson Street Garage is $45 per month. This is a substantial discount over the published price of $72 per month. Please note that if you choose this option, you will need to complete a parking application and return it to the City of Greenville parking office. The link to the parking application is available in Canvas. The City of Greenville parking office is located at 516 Rutherford Street. Office hours are 8 am to 5 pm, Monday through Friday. When you take the parking application to the parking office, you will pay a $25 parking card deposit and receive your parking pass. Once you are signed up, the City will send out parking invoices, and you will make monthly payments to the city for the use of the garage.

Another option is to park at the ICAR facility and ride the Greenlink bus from ICAR to the building. Parking at ICAR and riding the bus are free. Information on the bus route can be found on Tiger Commute's website.

In addition to these options, there are also several lots in downtown that offer parking for purchase.

9.6 Smoking

Smoking is not permitted anywhere in the building at any time. Smoking is permitted outside the building, and individuals should remain far away from doorways and pedestrian pathways while smoking.

9.7 Inclement Weather

The University will make all decisions regarding inclement weather closings and communicate to you via email. These decisions can be independent of the main campus. However, if Greenville County Government Offices open on a delay or are closed, we will also be delayed or closed. See the CU Safety website for more information.

Appendix A: Graduate Accounting Course Descriptions

ACCT 8510 Tax Research

- Tax research methodology is applied to the solution of routine and complex tax problems, emphasizing the methodology of solution rather than a specific tax area.
- Prerequisite (Preq): enrollment in the MPAcc program.

ACCT 8520 Financial Accounting Theory and Research

- Evolution of financial accounting theory and its application to contemporary reporting. Emphasis is on learning to research, document, and present a rationale for a recommended alternative. Research problems are derived from actual audit disputes concerning financial presentation.
- Preq: enrollment in the MPAcc program.

ACCT 8530 Advanced Accounting Problems

- Specialized aspects of financial reporting, including business combinations, fund accounting, and emerging practices and developments in financial accounting.
- Preq: enrollment in the MPAcc program.

ACCT 8540 Ethical, Professional and Societal Responsibilities

- Ethical, professional and societal responsibilities and constraints that define and affect accountancy practice. Selected readings and cases.
- Preq: enrollment in the MPAcc program.

ACCT 8640 Accounting Information Systems

- Accounting systems including database concepts, systems design and evaluation, systems controls and systems implementation.
- Preq: Enrollment in the MPAcc program.

ACCT 8550 Governmental and NonProfit Accounting

- Provides an in-depth understanding of the unique environment, concepts and procedures of accounting, financial reporting, auditing and budgeting of governmental and not-for-profit organizations.
- Preq: Enrollment in the MPAcc program.

ACCT 8560 CPA Exam Review - A

- Consists of preparation for the auditing and attestation section of the CPA exam. Graded on a credit/ no credit basis; a letter grade is not given; must be completed prior to receiving MPAcc degree; does not contribute hours toward degree completion.
- Preq: enrollment in MPAcc program.

ACCT 8570 CPA Exam Review - D

- Consists of preparation for the discipline section of the CPA exam. Graded on a credit/no credit basis; a letter grade is not given; must be completed prior to receiving MPAcc degree; does not contribute hours toward degree completion.
- Preq: enrollment in the MPAcc program.

ACCT 8580 CPA Exam Review - F

- Consists of preparation for the financial accounting and reporting section of the CPA exam. Graded on a credit/no credit basis; a letter grade is not given; must be completed prior to receiving MPAcc degree; does not contribute hours toward degree completion.
- Preq: enrollment in the MPAcc program.

ACCT 8590 CPA Exam Review - R

- Consists of preparation for the regulation section of the CPA exam. Graded on a credit/no credit basis; a letter grade is not given; must be completed prior to receiving MPAcc degree; does not contribute hours toward degree completion.
- Preq: enrollment in the MPAcc program.

ACCT 8620 Financial Auditing

- Advanced course in financial auditing. Provides a framework for thinking about contemporary auditing and assurance issues, evaluating alternative rationales regarding the value and purpose of an audit, and conducting financial audit research.
- Preq: enrollment in the MPAcc program.

ACCT 8630 Forensics and Analysis

- Study of forensic and fraud principles that relate to asset misappropriations, corruption and fraudulent financial statements. Emphasis is placed on examination and review of major fraud schemes, investigative strategies and controls used to prevent and detect the impact fraud has on an organization.
- Preq: enrollment in the MPAcc program.

ACCT 8650 Taxation of Business Decisions

- Discusses the interrelationship of taxation and business decisions. Designed for students not specializing in taxation.
- Preq: enrollment in the MPAcc program.

ACCT 8670 International Accounting

- Contemporary accounting theory and practice from an international perspective. Comparative accounting, auditing and governance systems in various countries are based on prevailing practices in the United States. Technical issues covered include accounting for foreign currency transactions, international transfer pricing, international financial statement analysis, and strategic accounting issues for multinational corporations.
- Preq: enrollment in the MPAcc program.

ACCT 8680 Advanced Accounting Analytics

- Provides an advanced examination of accounting data analytics with a focus on analyzing data, interpreting results, and communicating findings to relevant stakeholders.
- Preq: enrollment in the MPAcc program.

ACCT 8690 Accounting Analytics in Practice

- Provides a link between academic instruction and analytics in accounting practice. Current and emerging technologies within accounting practice will be discussed and examined.
- Preq: enrollment in the MPAcc program.

ACCT 8710 Federal and State Income Taxation of Corporations

- Discusses tax principles and concepts involved in corporate-shareholder transactions, tax planning of corporations, Subchapter C, and related provisions of the Internal Revenue Code.
- Preq: enrollment in the MPAcc program.

ACCT 8720 Taxation of Flowthrough Entities

- Federal income taxation of entities treated as partnerships, S Corporations, estates, and trusts.
- Preq: enrollment in the MPAcc program.

ACCT 8730 International and Special Topics in Taxation

- Seminar on international and special topic areas that impact practicing tax professionals.
- Preq: enrollment in the MPAcc program.

ACCT 8740 Tax Aspects of Financial Planning

- Federal estate and gift tax laws; federal income tax laws related to trusts and estates.
- Preq: enrollment in the MPAcc program.

ACCT 8740 Tax Aspects of Financial Planning

- Covers federal estate and gift tax laws and federal income tax laws related to trusts and estates.
- Preq: enrollment in the MPAcc program.

ACCT 8750 State, Local and Advanced Topics in Taxation

- State and local income taxation issues and planning, retirement plans, deferred compensation plans, IRS practice and procedure, and current sophisticated developments in taxation.
- Preq: enrollment in the MPAcc program.

ACCT 8810 Internal Control Over Financial Reporting

- Advanced study of internal controls related to significant financial reporting information.
- Preq: enrollment in the MPAcc program.

LAW 8500 Law for Professional Accountants

- Preparation for professional exams and responsibilities in managerial positions. Topics include professional and legal responsibilities of accountants, business organizations, commercial law, government regulation of business and property.
- Preq: enrollment in the MPAcc program.

Appendix B: Faculty

Barnes, Jimmy, Senior Lecturer, BS, Winthrop University, 1998; MACC, University of Georgia, 1999.

Cussatt, Marc, Assistant Professor of Accounting, BSBA, Bucknell University, 2006; PhD., University of Colorado at Boulder, 2014.

Dalton, Derek W., Assistant Professor of Accounting, BA, Northwestern College, 2003; MPA University of South Dakota, 2006; PhD., Texas Tech University, 2010.

Entzminger, Phil, Lecturer, BA, Campbell University, 2005; JD, Campbell University, 2009; MS, Bowling Green State University, 2019.

Garrison, Dave, Adjunct Professor, BA, Clemson University, 1990; MPAcc, Clemson University, 1991.

Goodson, Brian, Assistant Professor, BBA, Troy University, 2005; MBA, Troy University, 2006; PhD., University of Florida, 1992.

Harp, Nancy, Assistant Professor, BS, Ball State University, 2003; Ph.D., Texas Tech University, 2012.

Hawk, Holly, Clinical Assistant Professor, BBA, Mercer University 2010; MAcc, University of Georgia, 2011; PhD, University of Georgia, 2020.

Ledbetter, John, Clinical Assistant Professor, BBA, Texas Tech University 1977; MS, Texas Tech University 1979; PhD., University of Houston 1998.

Pearse, Suzanne, Senior Lecturer, BS, University of South Florida 1989; MA, University of South Florida, 1990.

Polk, Ryan, Assistant Professor, BBA, The College of William and Mary, 2015; MS, University of Virginia, 2016; PhD, University of Alabama, 2023.

Vinson, Jeremy, Associate Professor, BS, University of Alabama, 2005; MAcc, University of Alabama, 2006; PhD., University of North Texas, 2015.

Appendix C: Map of Greenville 1

1 North Main Street
Greenville, SC 29601
864-656-3975

