teamwork, team leading, communication/briefings, decision making, team values, and organizational culture and vision. Juniors primarily learn how to plan and conduct training for large groups and are evaluated in leadership positions. Seniors focus on organizational leadership as they plan and run the organization, conduct individual counseling, and evaluate the juniors’ performance in leadership positions. This prepares them for their career as an Army Officer once they graduate. A minor in Military Leadership can be earned by completing the program. Enrollment requires no military obligation until the sophomore year for those on an Army scholarship or the junior year for those without a scholarship. Additional information is available from the Military Leadership Department.

ACCOUNTING

Bachelor of Science

The program leading to the Bachelor of Science degree in Accounting prepares students for careers as professional accountants. Students completing this program are well prepared to begin professional careers in corporate accounting or internal auditing or to continue study at the graduate level.

Students planning to become Certified Public Accountants should note that the requirements for certification in South Carolina include 150 hours of collegiate education and completion of a bachelor’s degree. Other states have similar requirements. The faculty of the School of Accountancy believes these requirements are best met with a bachelor’s degree in Accounting and completion of the Master of Professional Accountancy (MPAcc) degree program. The MPAcc program also enhances the preparation of students pursuing accounting careers in areas of specialization such as assurance services and taxation.

Admission to the MPAcc program is separate from admission to the undergraduate program. It is based on the student’s undergraduate record and score on the Graduate Management Admissions Test (GMAT). For information, contact the School of Accountancy, 300 Searle Hall.

In addition to accounting and business courses, the Bachelor of Science curriculum is devoted to English, public speaking, mathematics, natural and social sciences, and the humanities. Thus, students in the accounting program obtain a broad-based education that not only gives them accounting expertise but also contributes to their proficiency in analytical, communication, and interpersonal skills. Along with the general business accreditation held by the College, the Accounting degree programs offered by the School of Accountancy are separately accredited by AACSB International, the only accrediting agency for business schools. Students participating in this program must have a 2.0 or higher Clemson/Bridge cumulative grade-point average.

Sophomore Year

First Semester
3 - ACCT 2010 Financial Accounting Concepts
3 - CPSC 2200 Microcomputer Applications
3 - MGT 2180 Management Personal Computer Applications
3 - STAT 3090 Introductory Business Statistics
3 - Arts and Humanities (Non-Lit.) Requirement
3 - Fine Arts Requirement
15

Second Semester
3 - ACCT 3110 Intermediate Financial Acct. I
3 - MGT 2010 Principles of Management
3 - MGT 3100 Intermediate Business Statistics
3 - MGT 3010 Principles of Marketing
3 - Arts and Humanities (Literature) Requirement
1 - Elective
16

Junior Year

First Semester
3 - ACCT 3120 Intermediate Financial Acct. II
3 - ACCT 3220 Accounting Information Systems
3 - ENGL 3040 Business Writing
3 - FIN 3110 Financial Management I
3 - Cross-Cultural Awareness Requirement
15

Second Semester
3 - ACCT 3130 Intermediate Financial Acct. III
3 - ACCT 4150 Auditing
3 - FIN 3120 Financial Management II
3 - LAW 3220 Legal Environment of Business
4 - Elective
16

Senior Year

First Semester
3 - ACCT 3030 Cost Accounting
3 - ACCT 4040 Individual Taxation or ACCT 4060 Business Taxation
3 - Business Requirement
3 - International Business Requirement
3 - Elective
15

Second Semester
3 - ACCT 3990 Internship in Accounting or Business Requirement
3 - ACCT 4100 Contemporary Reporting and Management Control Systems
3 - MGT 4150 Business Strategy
3 - Business Requirement
3 - Elective
15

122 Total Semester Hours

1See General Education Requirements. Note: Cross-Cultural Awareness Requirement may also be satisfied by some of these courses.

2ART 2100, MUSC 2100, or THEA 2100

3Students planning to pursue the Master of Professional Accountancy degree program should take ACCT 4040.

4Any three-credit 3000-, 4000- or 8000-level course in ACCT or any three-credit 3000- or 4000-level course in ECON, FIN, LAW or MGT.

5ECON 3110, FIN 4110, LAW 4220, MGT 4230, or MKT 4270

6Internship completed in the summer between the junior and senior years may be completed for academic credit with prior approval.

ECONOMICS

A bachelor’s degree in Economics provides a thorough understanding of business, society, and public policy and prepares students for a wide range of careers. By combining general education courses and a strong course of study in economics, students can prepare for graduate studies in business, law, or any of the social sciences, as well as for careers in business and government.

The Department of Economics offers two undergraduate degree paths. The Bachelor of Arts degree emphasizes modern language skills and offers students maximum freedom to tailor their course of study to their specific interests and career goals. A broad choice of minors is available for this program. The Bachelor of Arts program requires 30 credit hours in economics, which should be satisfied by completing ECON 2110, 2120, and 24 credits of coursework above the sophomore level. Bachelor of Arts majors must complete ECON 3140 and 3150. ECON 4050 is strongly recommended but not required.

The Bachelor of Science program emphasizes business applications. It requires 31 credit hours in economics, which should be satisfied by completing ECON 2110, 2120, and 25 credits of coursework above the sophomore level. Bachelor of Science majors must complete ECON 4050 in addition to 3140 and 3150. Students wishing to change majors into the Bachelor of Science program in Economics must have a 2.0 or higher Clemson/Bridge cumulative grade-point average.

Minors

A minor field is required of students in both the Bachelor of Arts and the Bachelor of Science degree programs. Economics majors may choose, in consultation with their advisors, any College-approved minor (see page 100).

Students who wish to combine the curriculum in Economics with secondary-school teaching should take the degree in Education with a teaching area in Economics. The courses taken will be those required for teaching certification as specified by the South Carolina Department of Education, as well as those required for an Economics major.

Combined Bachelor’s/Master’s Plan

The Department of Economics allows students to count up to 12 hours of graduate credit (8000-level courses) toward both the bachelor’s and master’s degrees. Students participating in this program must have a minimum grade-point average of 3.4 and be admitted to the Graduate School prior to registering for graduate courses. Details of the suggested curriculum and program information are available from the Department of Economics.