Clemson University
School of Accountancy

Master of Professional Accountancy Handbook

July 2015
1 Welcome

We are delighted that you have chosen to pursue your Master of Professional Accountancy (MPAcc) at Clemson University. This 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 Ms. Suzanne Pearse: spearse@clemson.edu or 864-656-0131; she 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 21,300 students (about 4,300 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. The University’s website is http://www.clemson.edu.

2.2 Greenville Campus

The MPAcc degree program is located in downtown Greenville, South Carolina, about 45 minutes away from the main University campus. The Greenville location provides an ideal location for all of the College of Business and Behavioral Science’s graduate-level business programs and centers. Downtown Greenville offers the 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 and allows students the opportunity to network with members of the business community in a variety of college-sponsored events and actively participate in local professional organizations.

2.3 School Of Accountancy

A unit of the College of Business and Behavioral Science, the School of Accountancy (School) is responsible for instruction in accounting and legal studies. The School has over 25 faculty and staff members. Eighteen faculty hold doctorates in their areas of instruction. The remaining faculty have masters degrees and professional certifications. The faculty have published extensively in academic and professional journals, and have authored text and professional books.

The School administers two accounting degree programs, the Bachelor of Science in Accounting and the Master of Professional Accountancy (MPAcc). Approximately 250 students are enrolled in the undergraduate accounting baccalaureate program with another 90 students in the MPAcc Program. Both the undergraduate and graduate degree programs have received accounting accreditation by the Association to Advance Collegiate Schools of Business (AACS). AACS accreditation is an important indicator of a challenging academic program. The AACS is the oldest and most prestigious accreditation agency for business programs.

To date, about 180 accounting programs have been accredited worldwide. Visitation by a peer review team and reaffirmation of accreditation take 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 insuring that they meet the demands of an ever-changing profession. The programs of the school were reaffirmed in May 2015. The School’s website is http://www.clemson.edu/cbbs/departments/accountancy/index.html.
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 professions.

2.3.2 Mission
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 Accounting’s main purpose is to educate highly qualified students to become professionals. Offering the benefits of a premier comprehensive public university education, that also include 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, and
- Ethics, integrity, and openness as the cornerstones of our actions.

The integration of 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 Staff and Faculty

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 aren’t sure who to contact for a particular issue, please contact Ms. Suzanne Pearse and she will be able to direct you to the right person.

<table>
<thead>
<tr>
<th>Who’s who:</th>
<th>How to reach us:</th>
<th>What we can help you with:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dr. Carl Hollingsworth</td>
<td><a href="mailto:chollin@clemson.edu">chollin@clemson.edu</a></td>
<td>• General program concerns or suggestions</td>
</tr>
<tr>
<td>Graduate Coordinator</td>
<td>864-656-4883</td>
<td>• Academic policies, regulations and requirements</td>
</tr>
<tr>
<td>Ms. Suzanne Pearse</td>
<td><a href="mailto:spearse@clemson.edu">spearse@clemson.edu</a></td>
<td>• Admissions decisions</td>
</tr>
<tr>
<td>Associate Graduate Coordinator</td>
<td>864-656-0130</td>
<td>• Course scheduling</td>
</tr>
<tr>
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<td></td>
<td>• General program information, admissions information and</td>
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<td></td>
<td></td>
<td>acceptance criteria</td>
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<td></td>
<td>• Application status</td>
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<td>• Academic advising &amp; course scheduling</td>
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<tr>
<td></td>
<td></td>
<td>• General university requirements</td>
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<tr>
<td></td>
<td></td>
<td>(health forms, proof of citizenship, graduate school forms, etc.)</td>
</tr>
</tbody>
</table>

The majority of our MPAcc professors are members of the Clemson University – School of Accountancy faculty. On occasion, we draw on the expertise of seasoned professionals in the Upstate business community as adjunct instructors. A directory of current MPAcc faculty is located in Appendix B.

2.3.5 The 150-Hour Requirement

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. Licensing requirements vary state to state and you need to familiarize yourself with the certification requirements where you intend to work after you complete your MPAcc Degree. Information on each CPA jurisdiction’s licensing requirements may be found on the American Institute of CPA’s (AICPA’s) website (http://www.aicpa.org), on the National Association of State Boards of Accountancy website (http://www.nasba.org) and on each state’s licensing website. The 150-hour requirement is in effect in almost all CPA jurisdictions, including South Carolina, Georgia and North Carolina.

2.4 Additional Information

The graduate school website http://www.clemson.edu/graduate/students/new-student.html 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 government. 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 a CPA Review course 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 providing all prerequisites are met upon admission. The program may be started only in the fall or spring semesters.

The MPAcc program is designed as a full-time program and most of the students attend on a full-time basis. However, we do have students complete the program on a part-time basis. Additionally, the required graduate accounting and tax courses are only offered between the hours of 8:00 a.m. and 5:30 p.m. We do not currently offer on-line 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 currently capacity of the program is approximately 90 full-time students. All complete application packages are reviewed by the MPAcc Admissions Committee. The Committee evaluates each application on its individual merits. Admission decisions are based on an evaluation of 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, work experience and letters of recommendation. Additionally, international students, whose native language is not English, must submit scores for the Test of English as a Foreign Language (TOEFL) 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 a 3.00 (4.0 scale) for both their overall grade point ratio (GPR) and their upper division accounting GPR 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 GPRs are significantly higher than these suggested scores. The Admissions Committee requires all applicants who score below 530 on their first GMAT attempt to retake the exam.

We have rolling admissions and may admit students until shortly before the start of classes or until 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 our priority deadline of December 31st for fall admissions and September 30th for spring admissions. Admissions after December 31st and September 30th will be considered on a rolling basis until shortly before the start of classes or until program reaches capacity. Applicants seeking merit based financial awards (assistantships and/or fellowships) should apply by December 31st for fall admissions and September 30th for spring admissions. International students should apply no later than April 15th for fall admissions and September 15th for spring admissions. Our Graduate School requires electronic applications. The online application may be accessed on the Graduate School's website (http://www.grad.clemson.edu/admission/application.php).
Admission decisions are not made until all application materials have been received. A complete application packet consists of (1) the application, (2) a $70.00 nonrefundable application fee ($80 for international applicants), (3) unofficial copies of transcripts of all college-level work, (4) two letters of recommendation, (5) GMAT and TOEFL scores (if applicable), and (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 repeated. We encourage you to review before you take the GMAT. Information on the GMAT may be obtained by going to www.mba.com. GMAT review books are published by Barron’s, Kaplan, Peterson, and Princeton. The Admissions Committee will base its decision on your best score. Additionally, financial aid through fellowship and assistantship awards are based, in part, on examination scores.

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.

1) 30 semester hours in the business core. The business core includes but is not limited to:
   a) principles of accounting,
   b) business law,
   c) economics,
   d) finance,
   e) management, and
   f) marketing

2) 18 (or 21) semester hours of upper division accounting. Specifically:
   a) intermediate accounting (6 or 9) hours,
   b) accounting information systems,
   c) auditing,
   d) cost/managerial accounting, and
   e) individual income tax

Admissions to the MPAcc program is 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 GPR and GMAT score. Additionally, non-accounting majors should contact the program director early in the application process.

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 into 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 Degree Program

The current MPAcc Curriculum consists of 8 Core Courses (24 credit hours), two Specialization Courses (6 credit hours) and four no credit CPA Review Courses, for a total of 30 course credit hours. A general overview of the MPAcc curriculum is provided below, and a more detailed summary with course numbers, names, and descriptions is in Appendix A.

<table>
<thead>
<tr>
<th>Core</th>
<th>Specialization</th>
<th>Exam Review</th>
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<tbody>
<tr>
<td>Tax Research</td>
<td>Forensics &amp; Analysis</td>
<td>Auditing</td>
</tr>
<tr>
<td>Ethical, Professional and Societal</td>
<td>International &amp; Special Topics in Taxation</td>
<td>Financial</td>
</tr>
<tr>
<td>Responsibilities</td>
<td>Taxation of Flowthrough Entities</td>
<td>Business Environment and Concepts</td>
</tr>
<tr>
<td>Governmental and Not-for-Profit</td>
<td>Financial Auditing</td>
<td>Regulation</td>
</tr>
<tr>
<td>Accounting</td>
<td></td>
<td></td>
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<tr>
<td>Financial Theory &amp; Research</td>
<td></td>
<td></td>
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<tr>
<td>Advanced Accounting Problems</td>
<td></td>
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<tr>
<td>Law for Professional Accountants</td>
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<tr>
<td>Federal &amp; State Income Taxation of</td>
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<tr>
<td>Corporations</td>
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<td></td>
</tr>
<tr>
<td>State, Local &amp; Advanced Topics in Taxation</td>
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### 3.4 Study Abroad

During the Fall semester, students have the opportunity to participate in our Fall Break in Europe program. The program is open to 20 Clemson University MPAcc students. This is an exciting program that provides our students with the opportunity to visit London, U.K., Paris, France, and Brussels, Belgium over Fall Break. The program is led by Professor Judson Jahn (who teaches the international tax course in our program and is the study abroad coordinator for the college) and Dr. Jim Irving (who teaches the forensic and financial statement analysis course in our program). During the trip, students will visit organizations such as the Deloitte, US Commercial Services, OECD, ICC International Court of Arbitration, and the EU Commission and Parliament. In addition to these planned educational trips, students will have free time available for side trips to nearby cities such as Bruges and Windsor. This is an optional study abroad opportunity and carries an additional cost. For 2014, the cost of the trip, including airfare, lodging, ground transportation, and medical insurance, is approximately $2,780. To get more information, please visit [http://people.clemson.edu/~judsonj/fallbreak.html](http://people.clemson.edu/~judsonj/fallbreak.html) or contact Professor Jahn at judsonj@clemson.edu.

### 3.5 Advising

Advising for courses, preregistration, and registration is handled by the School's Graduate Coordinator, Dr. Carl W. Hollingsworth, 300-B Sirrine Hall [telephone: (864) 656-4883; e-mail: chollin@clemson.edu]. While working with the Graduate Coordinator, 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 or graduate degree curriculum (Form GS2) with the Office of Enrolled Student Services. The Plan of Study must be filed by the middle of the second semester following matriculation for Master’s students. Students who do not submit their Plans of Study in accordance with these guidelines will have their privilege to register for courses blocked until the Form GS2 is received by the Office of Enrolled Student Services. You can access the GS2 form from the Graduate School’s forms page: http://www.grad.clemson.edu/forms/forms_current.php.

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 and the MPAcc Coordinator. Pay attention to these deadlines, as late fees must be paid for late filing.

4 Tuition and Financial Aid

4.1 Full-time Tuition Rates
For academic year 2015-2016, we anticipate that tuition for full-time students enrolled in the Clemson MPAcc program will be assessed at the “Tier Two” level for graduate education. See detailed information on the Graduate School website here: http://www.grad.clemson.edu/programs/tuition.php.

The academic tuition and fees for 2015 – 2016 will be approximately $13,000 for the 30 credit-hour program for a full-time in-state student and approximately $25,700 for the 30 credit-hour program for a full-time out-of-state student. All fees are subject to change at the discretion of the University.

These amounts do not include the cost of books, materials or cost of living. Please note, 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 employer, students who do not have a job offer from a firm which pays for these materials will be required to purchase the materials. The current cost of the Becker materials is approximately $3,500.

4.2 Assistantships and Fellowships
The School of Accountancy currently offers 14 assistantships for full-time graduate study. Assistantships generally are not available to MPAcc students who already have another advanced degree. Assistants provide 10 hours of service per week for the School, receiving a stipend of $10 per hour (approximately $4,800 over 12 months). Assistantships are competitively awarded. Awards are based in large part on the applicant's GPR and GMAT scores. 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 31, will receive full consideration for assistantships and fellowships. Students who are awarded graduate assistantships pay a reduced amount, approximately $2,900 for the 30 credit-hour program.
5 Course Registration Information

5.1 Class Schedule
The Clemson University Academic Calendar is posted here: http://www.registrar.clemson.edu/html/acad_cal.htm/.

5.2 Schedule of Courses
The following schedule shows the current rotation schedule for graduate accounting courses in the MPAcc Degree Program.

Anticipated Annual Schedule of MPAcc Courses

<table>
<thead>
<tr>
<th>Fall</th>
<th>Spring</th>
<th>Summer</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Tax Research</td>
<td>• Federal &amp; State Income Taxation of Corporations</td>
<td>• Financial Auditing</td>
</tr>
<tr>
<td>• Governmental and Not-for-Profit Accounting</td>
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<td>• Advanced Accounting Problems</td>
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</tr>
<tr>
<td>• Forensics &amp; Analysis</td>
<td>• Ethical, Professional and Societal Responsibilities</td>
<td></td>
</tr>
<tr>
<td>• International &amp; Special Topics in Taxation</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

5.3 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. Access iROAR here: http://iroar.clemson.edu.

5.4 Registration Instructions
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. Specific registration instructions are available at: http://media.clemson.edu/iroar/MockRegDocuments/Registration.pdf.

Requesting Admission to a Course that is Full: If you attempt to register for a course and find that it is 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 (http://iroar.clemson.edu/). Specific instructions are available at: http://media.clemson.edu/iroar/MockRegDocuments/droppingClasses.pdf. 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.

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

6 Career Planning and Placement Services

The Career Center provides information about market conditions and gives assistance to 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 prior to 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 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.

6.1 Companies Which Have Recently Recruited MPAcc Students

<table>
<thead>
<tr>
<th>Company</th>
<th>Company</th>
<th>Company</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank of America</td>
<td>Bauknight, Pietras &amp; Stormer PA</td>
<td>BDO USA LLP</td>
</tr>
<tr>
<td>Burch, Oxner, Seale Company</td>
<td>Cherry, Beckert &amp; Holland</td>
<td>Deloitte LLP</td>
</tr>
<tr>
<td>Dixon Hughes Goodman LLP</td>
<td>Duke Energy</td>
<td>Elliott Davis LLC</td>
</tr>
<tr>
<td>Ernst &amp; Young LLP</td>
<td>Grant Thornton LLP</td>
<td>Greene, Finney &amp; Horton LLP</td>
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<tr>
<td>The Hobbs Group, PA</td>
<td>Johnson &amp; Garrison</td>
<td>Johnson Lambert LLP</td>
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<tr>
<td>KPMG LLP</td>
<td>McGregor &amp; Company LLP</td>
<td>PricewaterhouseCoopers LLP</td>
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<tr>
<td>Saad &amp; Manios LLC</td>
<td>Scott &amp; Company</td>
<td>Smith, Kesler &amp; Company</td>
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<td>SwaimBrown PA</td>
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</tr>
</tbody>
</table>
7 Student Responsibilities

7.1 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 excuses. Seek out 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. Your 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. Many times instructors will 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 Director. 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 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.

7.2 Dress Code & 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 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.
7.2.1 Dress Code
The dress code for the entire building is business casual. We define business casual as collared golf shirt or button down shirt and khaki slacks or nice pants for men. No shorts, jeans, t-shirts, flip flops, baseball caps, etc. Business casual for women consists of a nice top with slacks or a skirt. Jeans are allowed on Friday and the weekend but please pair them with a “smart” ensemble with nice shoes as opposed to a sweatshirt or t-shirt and old tennis shoes.

7.2.2 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. Active class participation and out of class preparation for class is expected. You will obtain the most benefit from class if you have studied the material for that day. 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.

7.2.3 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.

7.3 E-mail Communication
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 as well as the MPAcc office, and your Clemson e-mail is the only e-mail on file for other University offices, course list-servs, 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. If you prefer to have your Clemson e-mail forwarded to another e-mail account, you will find the instructions here: http://www.clemson.edu/ccit/email_forwarding/.

7.4 Textbooks
You may purchase your books online from the Clemson University Barnes & Noble bookstore each semester. The online bookstore can be accessed here: http://clemson.bncollege.com/webapp/wcs/stores/servlet/TBWizardView?catalogId=10001&storeId=13558&langId=-1. 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.

7.5 Student Computers
Students are required to have a laptop computer for the MPAcc program. We do not have a specific recommended laptop for the MPAcc program; however, most students probably use either a Mac or a Dell. Below is the link to the University’s laptop recommendations: http://www.clemson.edu/ccit/hardware/purchasing/laptops.html.
8 Greenville Facilities

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

8.2 Access
The building is a secure facility and you will need a security key fob to gain access. Students will receive their key fob during orientation. Your key fob will be de-activated during any semester that you are not enrolled in courses. All students should turn in their key fob to the Program Coordinator’s office during inactive semesters and upon graduation. Your electronic fob allows you access to the building from outside and operates the elevator. Please keep your fob with you at all times within the building. Some things to note:

- Entrance for students is via the door on Main Street
- You have 24/7 access to the 5th and 6th floors
- You have direct access to the 7th and 8th floors (staff offices) 8 am – 10 pm M – F only
- To operate the elevators, wave your fob in front of the control panel. The floors you have access to will populate the screen and you can select where you want to go.
  - **NOTE:** On the elevator panel the 5th floor does not have a button that says “5.” Don’t worry – the 5th floor isn’t missing – you access it using the large button that says “Clemson University”
- If you use any of the building staircases with doors you will need your fob to regain entry on any floor other than street level.
- Replacement key fobs are $25 (price subject to change) and may take up to a day to be activated. Please see Jeremy Monday (jmonday@clemson.edu) if you lose your fob.

8.3 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 refrigerator that you may use at any time.

8.3.1 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 up to two hours. You cannot have multiple students book 2 hour blocks individually to lock down the space for extended periods. If at the end of your allotted time the space is not reserved you may book up to two more hours at that time. To reserve a space, please email Jeremy Monday at jmonday@clemson.edu. Please choose a room appropriate to 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 430 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 as we learn the use patterns and needs of various groups over time.
8.3.2 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 gathering, 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 work stations and gathering spots – some equipped with technology – which are available on a first-come first-serve basis.

8.3.3 Quiet Zones
The 5th floor auditorium is available for quiet study when not in use for events (glass doors will be installed soon). 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 there are no meetings taking place. Signs will be posted if the quiet zones will be in use for other activities.

8.3.4 Student Break Room
The student break room is at the rear of the building on the 6th floors and is equipped with vending machines which accept cash or credit/debit cards and a free coffee/cappuccino machine for your convenience. There is also a bank of lockers available – they are first-come first served and you must provide your own lock.

8.3.5 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 keep in mind 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 Pawprints print driver. For assistance with setup please contact Austin Sanderson at jsande3@clemson.edu.

You will be provided wi-fi passwords/access during orientation via Eduroam.

8.4 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 as much as possible.
- 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 but 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 them to go to the main reception desk on the 5th floor. Anyone without a key fob can access the 5th floor during regular business hours of 8 AM – 4:30 PM Monday – Friday.
8.5 Parking

At our facility you will have several options for parking. 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 $40 per month. This is a substantial discount over the published price of $69.70 per month. Please note, if you choose this option you will need to complete a parking application and return it to City of Greenville parking office. Parking applications are available from the program coordinator. The City of Greenville parking office is located at 1021 South Main Street. Office hours are 8am to 5pm 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 Greenlink’s website.

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

8.6 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.

8.7 Inclement Weather

All decisions regarding inclement weather closings will be made by the University and communicated to you via email. These decisions can be independent of the main campus. However, if Greenville County Offices open on a delay or are closed we will also be delayed or closed. See the CU Safety website for more information. [www.clemson.edu/cusafety](http://www.clemson.edu/cusafety)

9 Academic Regulations

The Graduate School website is the most detailed and up-to-date source of information regarding Academic Regulations for Clemson graduate students. While this MPAcc student handbook is current at the time of print/posting, any changes enacted by the Graduate School will override the information in this handbook; therefore, it is always prudent to double-check the graduate school handbook for academic regulations if you have any concerns: [http://www.clemson.edu/graduate/files/pdfs/GS_Policy_Handbook_May2015.pdf](http://www.clemson.edu/graduate/files/pdfs/GS_Policy_Handbook_May2015.pdf).

The following information answers some of the most common questions students have regarding the grading system, GPA requirements, academic probation, etc.

9.1 Grade Point Ratio (Grade Point Average)

In calculating a student's grade point ratio or grade point average, the total number of grade points accumulated by the student is divided by the total number of credit hours attempted at Clemson during the semester, session, or other period for which the grade point ratio is calculated. For each credit hour, the student receives grade points as follows: A-4, B-3, C-2, D-0, F-0, I-0, P-0, W-0. Audited courses do not carry credit and are not noted on the student's academic record.
9.2 Grading System
Most graduate courses are graded on an A-B-C-D-F scale. Courses graded P/F are not included in the academic average; however, the grade P or F is placed on the student's permanent academic record. Graduate students may not request graded courses to be converted to the pass/fail option. A minimum grade of C in all courses must be earned for the courses to apply toward a degree. Students who receive a grade of Incomplete (I) while enrolled in Graduate School remain ineligible for graduation until the incomplete work has been made up and a letter grade submitted to the Registrar's Office.

9.3 Academic Redemption
There is no opportunity at the graduate level for academic redemption. All grades earned will factor into the grade point average. Courses repeated will be averaged into the grade-point average and will be recorded on the student's transcript.

9.4 Academic Probation Policy
Graduate students who fail to meet the following minimum academic standards for graduate studies at Clemson University are placed on academic probation. These minimum standards include: a cumulative B average (3.0 grade-point ratio) in all graduate-level courses (600-level or above), a B average in all courses listed on the Plan of Study, and an overall cumulative B average in all courses (undergraduate and graduate) since admission to the Graduate School, excluding those taken on a pass/fail basis. A minimum grade of C on all coursework must be made for the course to apply toward a degree. Students who fail to meet these requirements become ineligible for graduation and remain on academic probation until nine additional semester hours of graduate credit have been earned and the cumulative average reflects the required 3.0 grade point ratio or they qualify for graduation by earning the requisite 3.0 grade point ratio. Procedure for student: Graduate students placed on academic probation should meet with the graduate program coordinator to ensure that the expectations for removal of the probationary status are clearly defined and understood. Students who fail to remove the probationary status as prescribed are subject to academic dismissal and will not be permitted to continue in the Graduate School without the recommendation of the program coordinator and written approval of the Graduate School. Withdrawal from a course while on probation will not be allowed unless prior approval is obtained from the Graduate School. Any unauthorized withdrawal will be considered as unsatisfactory academic performance.

9.5 Dismissal Policy
A graduate student may be dismissed from the Graduate School at any time for failure to maintain an adequate academic status or to maintain satisfactory progress. Adequate academic status is a 3.0 cumulative grade point ratio in all coursework attempted since admission to the Graduate School, including undergraduate coursework taken as required prerequisites or corequisites. Notification of dismissal is sent to the student by the Graduate School. At the end of each semester, the program coordinator is contacted to document the desired action to be taken on students with grade point averages below 3.0 - either those who failed to remedy a previous probation or those newly added to the list of students on probation. A student recommended for dismissal by the program coordinator will receive a letter of dismissal signed by the dean of the Graduate School. Note that a student may appeal a dismissal if he/she believes the dismissal to be unfair or improper.

9.6 Transfer Credit
Up to one-third of the semester hours of graduate course work may be transferred from another institution in satisfaction of the MPAcc Degree requirements. Course credits will be accepted if the course content is appropriate for the MPAcc Degree, the credits are earned at an accredited institution, the credits are not used to satisfy the requirements of another degree, and the student receives a grade of "B" or better in the course(s).
9.7 Time Limit
A master's student has six years to complete a degree; therefore, all coursework to be credited toward any master's degree must have been enrolled in and completed within six calendar years prior to the date on which the degree is to be awarded. When recommended by the student's advisory committee and approved by the graduate dean, as many as six credit hours of coursework taken at Clemson University, completed outside the six-year limit, may be revalidated by a written comprehensive examination based on the latest syllabus and course content. Independent study courses are not subject to revalidation. Coursework completed outside the six-year time limit at an institution other than Clemson University may not be transferred to Clemson. Courses taken at any institution other than Clemson University may not be revalidated for graduate credit at Clemson.

9.8 Dropping Courses
The academic calendar provides official dates for withdrawing from a class without record or without final grades. Withdrawal from graduate coursework is strongly discouraged. Students who officially withdraw within the first two weeks of classes will have no grades recorded. Those who officially withdraw after the first two weeks and prior to the last seven weeks will have a grade of W (withdraw) entered on the academic record. Failure to attend classes or verbal notification to instructors does not constitute withdrawal. Students must drop a course as described above or be credited with a failure. Students must use the on-line registration system to drop a course. If the student is dropping all courses, please see "Withdrawing from Clemson University." The date on which the student withdraws on-line is the official date of withdrawal recorded by the Registrar.

9.8.1 Dropping Courses, International Students
Prior to dropping courses, international graduate students must receive authorization from an advisor in the Office of International Affairs. It is important that international students not fall below the required full-time enrollment mandated by the Bureau of Citizenship and Immigration Services.

9.9 Academic Integrity Policy
Violations of the principles outlined in the graduate philosophy on academic integrity will be pursued to the fullest extent according to the procedures outlined below. Violations of academic integrity include violations in coursework, research, projects submitted as requirements for receipt of a degree. Non-degree seeking students may also be charged with violations of academic integrity. This policy broadly defines and provides examples of violations of academic integrity, categorizes the seriousness of violations into four levels and establishes guidelines for discerning appropriate sanctions for each. As there is no way to identify within the policy all of the possible violations of academic integrity, the policy and ensuing procedures are intended as a general guide for faculty in all colleges to enable consistent, reasonable and fair judgments of graduate student actions incongruous with the fundamental values and general philosophy described above. It further describes the steps to be followed by faculty bringing charges against graduate students for violations of academic integrity. The authority to resolve cases of violations of academic integrity by enrolled graduate students is vested in the Graduate Academic Integrity Committee.
9.9.1 Definitions, explanations and examples of violations of academic integrity

Violations of academic integrity may include, but are not limited to, the following:

**Cheating.** Cheating involves giving, receiving, or using unauthorized aid on any academic work submitted for grading including coursework, laboratory assignments, research projects, comprehensive and qualifying examinations, theses and dissertations or using computer center account numbers that belong to another person without the permission of the account owner. Unauthorized aid includes collaborating with classmates or others when explicitly prohibited, using on-line paper mills or paying individuals to prepare research papers, reports or projects, submitting identical work to satisfy the requirements of more than one class without the approval of the faculty, or using textbooks, notes, the web and other sources when instructed to work alone.

**Fabricating/falsifying information.** Fabricating or falsifying information involves actions such as making up data that were not collected, stating that studies were conducted that were not, indicating that original source material was read when information was obtained from secondary or tertiary sources, making up references not used or identifying sources that were not consulted (for example, telephone interviews).

**Facilitating violations of academic integrity.** Facilitating violations of academic integrity involves students intentionally assisting others to violate the principles of academic integrity (for example, allowing friends access to their work, or instructing students on ways to solicit aid on papers, projects, take home exams, tests for state and national licenses, etc). Failing to cite contributors. Failing to cite an author or multiple authors involves not giving credit to individuals who have contributed significantly to a work (paper, research project, poster, etc.) and claiming the final product as one’s own.

**Plagiarizing.** Plagiarizing is theft of the work accomplished by someone else. It includes copying words, phrases, sentence structure, computer code or files, images, or ideas from any source and attributing the work to one’s own efforts. Blatant examples of plagiarism include failure to use quotation marks, to indent text of more than three lines, and failure to cite consulted sources either in footnotes, endnotes or within the body of the text of a document. More subtle examples of plagiarism include paraphrasing or using others’ conceptual frameworks for developing creative works without acknowledgement or permission or citing a source within the text but then directly quoting the materials without the use of quotations marks or text indentation.

**Thwarting others’ progress.** Thwarting others’ progress involves editing, deleting or otherwise destroying computer files that belong to another person or intentionally stealing or destroying property which prevents others from using it to gain needed information to complete assignments, for example, library materials on reserve, materials on loan by a faculty member or reports and documents made available for student use by external companies, state and federal agencies, etc.

For specific information regarding violation levels and accompanying sanctions for academic integrity violations, see the Graduate School handbook:

Appendix A: Graduate Accounting Course Descriptions

ACCT 8510 Tax Research

Tax research methodology as 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 the practice of accountancy. Selected readings and cases. Preq: enrollment in the MPAcc program.

ACCT 8550 Governmental and Not-for-Profit Accounting

This course 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 - B

Consists of preparation for the business environment and concepts 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 and evaluating alternative rationales regarding the value and purpose of an audit as well as conducting financial audit research. Preq: enrollment in the MPAcc program.

ACCT 8630 Forensics and Analysis
Financial statement analysis with quality assessments and forensic analysis. Forecasting, asset and business valuation approaches, and other special topics. Preq: enrollment in the MPAcc program.

ACCT 8670 International Accounting

ACCT 8710 Federal and State Income Taxation of Corporations

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 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.

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. Case studies, problems, and student papers are utilized. Preq: enrollment in the MPAcc program.
Appendix B: Faculty

Barnes, Jimmy, Adjunct Professor, BS, Winthrop, 1998, MA, University of Georgia, 1998.

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

Dickens, Thomas L., Professor of Accounting, BA, University of Richmond, 1968, MBA, Virginia
Commonwealth University, 1977, PhD, Texas A&M University, 1983.

Garrison, Dave, Adjunct Professor, BA, Clemson University, 1990, MPAcc, Clemson University,

Hollingsworth, Carl W., Assistant Professor of Accounting, BBA, and MSA Texas Tech University,
1997, PhD, University of Tennessee, 2007.

Irving, James H., Assistant Professor of Accounting, BSC, MSA University of Virginia, 1997, 2001;
PhD, University of North Carolina, 2006.

Jahn, Judson, Senior Lecturer, BS Limestone College, 1991; MBA, Clemson University, 1998, JD
Mercer University, 1994, LLM, University of Alabama, 2012.

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

Welton, Ralph E., Jr., Director and Professor of Accounting, BA, Anderson University, 1976, MS,
1978, PhD, 1982 Louisiana State University.
Appendix C: Map of Greenville One

1 N Main St, Greenville, SC
(864) 656-3975
1 review