

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 Sarrine 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 accounting programs. Students wishing to change majors into the accounting 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 *or*
3 - MGT 2180 Management Personal Computer Applications
- 3 - STAT 3090 Introductory Business Statistics
- 3 - Arts and Humanities (Non-Lit.) Requirement¹
- 3 - Fine Arts Requirement²

15

Second Semester

- 3 - ACCT 3110 Intermediate Financial Acct. I
- 3 - MGT 2010 Principles of Management
- 3 - MGT 3100 Intermediate Business Statistics
- 3 - MKT 3010 Principles of Marketing
- 3 - Arts and Humanities (Literature) Requirement¹
- 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 Requirement¹

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 Taxation³ *or*
3 - ACCT 4060 Business Taxation³
- 3 - Business Requirement⁴
- 3 - International Business Requirement⁵
- 3 - Elective

15

Second Semester

- 3 - ACCT 3990 Internship in Accounting⁶ *or*
3 - Business Requirement⁴
- 3 - ACCT 4100 Contemporary Reporting and Management Control Systems
- 3 - MGT 4150 Business Strategy⁷
- 3 - Business Requirement⁴
- 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 3100, FIN 4110, LAW 4200, 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.

⁷MGT 4150 must be taken at Clemson University.

Note: At least 50 percent of the total credits taken in ACCT, ECON, FIN, LAW, MGT, and MKT must be taken at Clemson University.

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.

Dual Degree Program with Université Catholique de Louvain in Belgium

The Economics Department has a dual degree program with the Université Catholique de Louvain in Belgium. Students spend one semester taking courses at the University of Maastricht in The Netherlands and two semesters at UCL in Louvain la Neuve, Belgium. The instruction at Maastricht is in English, and the instruction at UCL is in French. After returning to Clemson to complete their studies, students will earn bachelor degrees from both Clemson and UCL. Students must be proficient in French to participate in the program. Interested students should contact the Department of Economics for information.

Change of Major into Bachelor of Arts in Economics

Students who change majors into Bachelor of Arts in Economics must have a 2.0 minimum Clemson/Bridge cumulative grade-point average.

Bachelor of Arts

Freshman Year

First Semester

3 - ECON 2110 Principles of Microeconomics
3 - MATH 1020 Business Calculus I¹
3 - Modern Language Requirement²
4 - Natural Science Requirement³
2 - Elective
15

Second Semester

3 - ECON 2120 Principles of Macroeconomics
3 - ENGL 1030 Composition and Rhetoric
3 - MATH 2070 Business Calculus II¹
3 - Modern Language Requirement²
3 - Science and Tech. in Society Requirement⁴
15

Sophomore Year

First Semester

3 - ECON 3140 Intermediate Microeconomics
3 - MATH 3020 Stats. for Science and Engineering⁵ or
3 - STAT 3090 Introductory Business Statistics
3 - Arts and Humanities (Literature) Requirement³
3 - Arts and Humanities (Non-Lit.) Requirement³
3 - Elective
15

Second Semester

3 - ECON 3150 Intermediate Macroeconomics
3 - HIST 1730 The West and the World II⁶
3 - Major Requirement⁷
3 - Minor Requirement
3 - Elective
15

Junior Year

First Semester

3 - COMM 1500 Intro. to Human Comm. or
3 - COMM 2500 Public Speaking
3 - Major Requirement⁷
3 - Minor Requirement
6 - Elective
15

Second Semester

6 - Major Requirement⁷
3 - Minor Requirement
6 - Elective
15

Senior Year

First Semester

3 - Major Requirement⁷
3 - Minor Requirement
9 - Elective
15

Second Semester

3 - Major Requirement⁷
3 - Minor Requirement
9 - Elective
15

120 Total Semester Hours

¹The following sequences are also acceptable: MATH 1060/1080; and MATH 1060/2070. Students considering a graduate degree in Economics should begin with MATH 1060.

²Students must complete through 2020 in a modern language. See Modern Languages Requirement at Clemson University statement on page 27.

³See General Education Requirements.

⁴See General Education Requirements. This requirement may be satisfied by other courses in the curriculum. In this case, elective hours must be substituted.

⁵Students considering a graduate degree in Economics or related fields should take MATH 3020.

⁶This course satisfies the cross-cultural requirement.

⁷Three credit hours must be selected from ECON 3440, 3500, 3600, 4020, 4040, 4100, 4240, 4260, 4350, 4550. Note: Only ECON courses numbered 3160 and above may be used to satisfy the Major Requirement.

ECONOMICS

Bachelor of Science

Sophomore Year

First Semester

3 - ACCT 2010 Financial Accounting Concepts¹
3 - ECON 3140 Intermediate Microeconomics
3 - MATH 3020 Stats. for Science and Engineering² or
3 - STAT 3090 Introductory Business Statistics
3 - MGT 2010 Principles of Management
3 - Elective
15

Second Semester

3 - ACCT 2020 Managerial Accounting Concepts
3 - ECON 3150 Intermediate Macroeconomics
3 - Arts and Humanities (Literature) Requirement³
3 - Arts and Humanities (Non-Lit.) Requirement³
3 - Cross-Cultural Awareness Requirement³
15

Junior Year

First Semester

4 - ECON 4050 Introduction to Econometrics
3 - FIN 3060 Corporation Finance^{1,4}
3 - Major Requirement²
3 - Minor Requirement
3 - Elective
16

Second Semester

3 - Major Requirement⁵
6 - Minor Requirement
6 - Elective
15

Senior Year

First Semester

3 - Major Requirement⁵
3 - Minor Requirement
9 - Elective
15

Second Semester

6 - Major Requirement⁵
3 - Minor Requirement
5 - Elective
14

120 Total Semester Hours

¹Students who complete a minor in Accounting or Financial Management must complete three hours of electives to replace the ACCT 2010 or FIN 3060 requirement in the Economics major.

²Students considering a graduate degree in Economics or related fields should take MATH 3020.

³See General Education Requirements. Note: Cross-Cultural Awareness Requirement may be satisfied by other General Education courses, by the International Studies Requirement, or through the use of elective hours.

⁴FIN 3110 is recommended for Students minoring in Financial Management.

⁵Three credit hours must be selected from ECON 3440, 3500, 3600, 4020, 4040, 4100, 4240, 4260, 4350, 4550. Note: Only ECON courses numbered 3160 and above may be used to satisfy the Major Requirement.

Note: At least 50 percent of the total credits taken in ACCT, ECON, FIN, LAW, MGT, and MKT must be taken at Clemson University.

FINANCIAL MANAGEMENT

Bachelor of Science

The Bachelor of Science in Financial Management covers how to plan for and manage monetary resources based on expectations about the future. Finance deals with how to price assets, how to make investment and project decisions, and how financial markets work. The curriculum prepares students for careers in such areas as corporate finance, banking, investments, financial planning, insurance, and real estate. The curriculum also provides excellent preparation for students interested in graduate studies, including law school, accounting or business administration.

The core of the curriculum provides a broad overview of the major fields of finance, including corporate finance, investments, real estate, and financial markets and institutions. Students then have the ability to tailor courses by choosing an emphasis area that focuses on a specific area of finance. Students who complete the Financial Planning emphasis area are eligible to sit for the Certified Financial Planner (CFP®) examination.

Students wishing to change majors into the Financial Management 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 or
3 - MGT 2180 Mgt. Personal Computer Appl.
3 - MGT 2010 Principles of Management
3 - STAT 3090 Introductory Business Statistics
3 - Arts and Humanities (Non-Lit.) Requirement¹
15