

ACCOUNTING (ACCT)

ACCT 550 - Sustainability Reporting & Analysis (3 Credits)

Accounting theory and practice as it relates to the preparation and analysis of sustainability reports and disclosures.

ACCT 621 - Advanced Accounting (3 Credits)

Advanced topics in accounting theory and practice as it relates to the preparation of financial statements.

Prerequisites: C or better in ACCT 405.

ACCT 622 - Managerial Accounting for Decision Making (3 Credits)

Advanced topics in the use of accounting information for managerial decisions.

Prerequisites: C or better in ACCT 402.

ACCT 623 - Business Entity Tax Issues (3 Credits)

Basic concepts of taxation of C Corporations, S Corporations, partnerships, and tax administration procedures.

ACCT 624 - Legal Issues for Accountants & Managers (3 Credits)

The study of legal issues affecting accountants and managers.

Prerequisites: C or better in ACCT 324.

ACCT 625 - Governmental and Nonprofit Accounting (3 Credits)

Accounting principles and procedures for governmental units and nonprofit organizations.

Prerequisites: C or better in ACCT 405.

ACCT 626 - International Financial Reporting (3 Credits)

Study of the principles and application of international financial reporting standards.

Prerequisites: C or better in ACCT 405.

ACCT 690 - Special Topics in Accounting (3 Credits)

Analysis of current topics, issues and practices in various areas of accounting. May be repeated as content varies by title.

ACCT 700 - Master of Accountancy Student Development (0-1 Credits)

Skills and strategies for Master of Accountancy students at the University of South Carolina.

ACCT 702 - Application of Advanced Databases to Accounting and Business (3 Credits)

The integration, configuration, and operation of accounting information within enterprise resource planning and other databases as applied to current business practices.

ACCT 710 - Analytics in Accounting (3 Credits)

This business analytics course focuses on data analytics applied to accounting. The proliferation of data requires that accountants and other professionals understand the character of large datasets and their implications for decision-making. The course provides students with an understanding of data analytic thinking and terminology, as well as practical experience with related tools and techniques. Students will attain the skills necessary to translate accounting and business data into decision-making information.

Prerequisites: C or better in MGSC 291 and ACCT 404.

ACCT 711 - System and Organization Controls (3 Credits)

A survey of system and organization controls (SOC) reporting over financial controls (SOC 1) and Trust Services Criteria (SOC 2) in a public accounting and consulting environment.

Prerequisites: C or better in ACCT 404 and ACCT 406.

ACCT 724 - Essentials of Accounting for MBA Students (3 Credits)

Overview of essential financial and managerial accounting topics relevant to MBA students seeking to increase their understanding of the production, interpretation, and communication of accounting information to internal and external users.

ACCT 725 - Financial Accounting for Professional MBA Students (3 Credits)

Accounting concepts and practices necessary to understand and use the information in corporate financial statements.

ACCT 726 - Managerial Accounting for Professional MBA Students (3 Credits)

Explores the types of decisions managers make and the types of accounting information that are helpful in making these decisions. Emphasizes the techniques and data used for planning, controlling, and evaluating operations.

Prerequisites: C or better in ACCT 725.

ACCT 728 - Financial Accounting (3 Credits)

Directs attention to accounting concepts, conventions, and assumptions for an understanding of the content and underlying principles of financial statements.

ACCT 729 - Managerial Accounting (3 Credits)

Directs attention to an understanding of the manner in which accounting aids management by providing information for decision-making and control of operations.

Prerequisites: ACCT 728.

ACCT 730 - International Accounting (3 Credits)

A study of the international dimensions of accounting, including such topics as the patterns of accounting development found in other nations, the promulgation of worldwide accounting standards, and the accounting problems associated with multinational corporate operations.

Prerequisites: ACCT 728 and ACCT 729.

ACCT 731 - Federal Taxes and Management Decisions (3 Credits)

Fundamentals of taxation with attention upon federal income tax provisions and the consequences of business decisions.

Prerequisites: ACCT 728 and ACCT 729.

ACCT 732 - Auditing II (3 Credits)

Advanced topics in independent, internal, and governmental auditing.

ACCT 733 - Accounting Regulation and Financial Reporting Issues (3 Credits)

Examination of the theoretical, practical, economic, and political aspects of accounting regulation and financial reporting issues.

ACCT 734 - Accounting Research and Communication (3 Credits)

Research on accounting and auditing issues, and the oral and written communication of accounting and auditing processes and research results.

ACCT 735 - Cost/Managerial Accounting III (3 Credits)

A critical examination of contemporary cost accounting theory and practice.

ACCT 736 - Information Technology Assurance, Control, and Security (3 Credits)

Governance, control, and audit of information technology.

ACCT 737 - Accounting Information Systems from a Strategic Perspective (3 Credits)

Design and implement of accounting information systems to achieve strategic objectives.

Prerequisites: C or better in ACCT 404.

ACCT 738 - Financial Statement Analysis (3 Credits)

Analysis of financial statements for profitability and risk assessment and for firm and segment valuation.

Prerequisites: C or better in DMSB 717 or ACCT 726 or ACCT 729 or equivalent.

Cross-listed course: FINA 756

ACCT 739 - Enterprise Resource Planning (3 Credits)

Business process integration within Enterprise Resource Planning systems including the use and management of the enterprise core modules within ERP software implemented companies.

ACCT 741 - Special Topics in Accounting (3 Credits)

A study of selected accounting topics.

ACCT 742 - Independent Study in Professional Accounting (1-6 Credits)

Individually arranged studies in specialized areas of professional accounting.

ACCT 743 - Accounting for Management Control (3 Credits)

Concepts and techniques of accounting and budgeting for management control in the modern organization. Topics include cost control, budgetary control, and performance and evaluation.

Prerequisites: C or better in ACCT 726 or ACCT 729.

ACCT 744 - Fraud Examination and Investigation (3 Credits)

An introduction into fraud investigation and forensic accounting. Covers many of the steps of a forensic investigation with a focus on interviewing techniques and evidence collection and processing.

ACCT 745 - Auditing and Information Technology (3 Credits)

The use of information technology for auditing business entities and other organizations.

ACCT 746 - Data Analytics for Accounting and Auditing (3 Credits)

Analysis of data in a variety of methods and formats to produce accounting and auditing information to improve decision-making.

Prerequisites: C or better in ACCT 745.

ACCT 747 - Accounting Information Systems for Strategic Management (3 Credits)

Understand, design, and implement accounting information systems to effectively control and protect information for strategic management decision making.

ACCT 749 - Tax Issues for Tax Professionals (3 Credits)

In-depth concepts of taxation of C Corporations, S Corporations, partnerships, gift and estates, and tax administration procedures.

ACCT 750 - Tax Research and Communication (3 Credits)

Techniques of tax research focusing on advanced tax topics, tax administration, and procedures before the Internal Revenue Service, including oral and written communication of research results.

ACCT 752 - Advanced Business Entity Tax Issues (3 Credits)

Advanced concepts of taxation of Corporations and partnerships.

Prerequisites: ACCT 751.

ACCT 753 - Advanced Individual Tax Issues (3 Credits)

Estate and gift tax, Estate planning, trust taxation, executive compensation, stock options, retirement accounts, AMT, and other individual tax issues.

ACCT 754 - Multijurisdictional Tax Issues (3 Credits)

Global, State, and local taxation issues, including (but not limited to) transfer pricing, foreign tax credits, subpart F, tax treaties, different types of taxes, nexus, and corporate income tax.

ACCT 755 - Taxation of Corporate Reorganizations (3 Credits)

An examination of the tax aspects of corporate mergers and reorganizations.

Prerequisites: ACCT 750.

ACCT 756 - Advanced Estate and Income Planning (3 Credits)

Advanced estate planning techniques, including executive compensation.

ACCT 757 - Seminar in Special Tax Topics (3 Credits)

Addresses current tax problems and tax planning opportunities.

Prerequisites: ACCT 750.

ACCT 832 - Doctoral Seminar in Accounting Research (3 Credits)

Seminar for beginning doctoral students that provides an overview of research topic areas, methods, and designs currently used in accounting.

ACCT 833 - Doctoral Seminar in Financial Accounting (3 Credits)

Research methods and issues related to financial accounting topics.

ACCT 834 - Doctoral Seminar in Managerial Accounting (3 Credits)

Research methods and issues related to managerial accounting topics.

ACCT 835 - Doctoral Seminar in Auditing and Accounting Information Systems (3 Credits)

Research methods and issues related to auditing and accounting information systems topics.

ACCT 836 - Doctoral Seminar in Contemporary Accounting Topics (1-3 Credits)

Research methods and issues related to contemporary accounting topics.

ACCT 837 - Directed Doctoral Research Project in Accounting (3 Credits)

Formulation of concepts, synthesis of literature, development of a research design, and conduct of any appropriate empirical tests.