

ACCOUNTING, B.S.B.A.

Learning Outcomes

1. Our graduates will be able to apply generally accepted financial reporting principles in a broad range of business transactions.
2. Our graduates will understand techniques used in determining costs, preparing budgets, and measuring the performance of a business unit.
3. Our graduates will understand the regulatory framework that governs financial reporting and auditing in the United States.
4. Our graduates will understand the ethical dilemmas faced by accountants and how to respond to such dilemmas based on regulatory guidance.
5. Our graduates will understand the accounting issues associated with international business activities.
6. Our graduates will understand how technology is used in current organizational environments, especially as it concerns business decisions using accounting information systems.

Accelerated Accounting B.S.B.A./Master of Accountancy Program

The Accelerated Accounting B.S.B.A./Master of Accountancy (Accelerated) degree program option offers currently enrolled Moore School of Business undergraduate students the opportunity to receive a bachelor's and master's degree in accounting in a shorter period of time. Students receive the bachelor's degree first but begin taking graduate coursework as undergraduates in their senior year. The use of dual credit courses that can be used toward both degrees allows students to receive a master's degree in less time and at a lower cost than if they were to enroll in a stand-alone master's degree program after completion of their baccalaureate degree.

Program Requirements

Accelerated students must maintain a minimum 3.00 average GPA in all 400-level or higher ACCT courses, with no more than two grades below a B, to continue in the program.

Only graduate-level courses (numbered 500 and above) may be used for dual credit. Accelerated students can take up to four courses (12 credit hours) of MACC coursework while still in undergraduate status (i.e., the "Accelerated" courses). Accelerated courses may be for dual credit or only for graduate credit.

Accelerated courses must be taken during the student's final undergraduate year.

The student graduates with the B.S.B.A. degree after completing the B.S.B.A. degree requirements. At that time, the student is admitted to the graduate program with up to twelve hours of graduate credit.

Additional Information

Students should apply for the Accelerated program during the last semester of their junior year.

The 600-level ACCT courses are MACC electives available to Accelerated students to satisfy undergraduate accounting major elective requirements. However, Accelerated courses are not limited to only ACCT courses. Students may use Accelerated courses from other subjects to satisfy other undergraduate degree requirements.

Accelerated students must submit the "Accelerated Bachelor's/Graduate Study Plan Authorization" form to the MACC Director each semester they are taking an Accelerated course.

Accelerated students are classified as undergraduate students until their undergraduate degree is completed. As such, Accelerated courses are charged at the undergraduate tuition rate. Accelerated students are classified as graduate students after the completion of their undergraduate degree.

Most CPA licensing jurisdictions require 150 credit hours. Dual credit Accelerated courses appear on your transcript as undergraduate courses. They do not appear as separate undergraduate and graduate courses (i.e., a 3-hour dual credit course does not count as 6 hours on your transcript). It is the student's responsibility to ensure that they will have completed at least 150 total hours upon the completion of the Accelerated program.

Admissions

Entrance Requirements

In addition to the academic admission requirements of the Moore School of Business stated below, a limit on admission to the program may be imposed. An enrollment limit would become necessary if enrollment levels exceed school staffing capabilities and resources. The Undergraduate Admissions Committee, in consultation with the dean of the school, shall be responsible for adjusting undergraduate enrollment levels to ensure the quality of the undergraduate program. A student who meets admissions criteria will be favorably considered, but because of space limitations admission cannot be guaranteed. Once minimum criteria are met, all qualified applicants are placed into an admissions group and are ranked by academic credentials. Based on the number of available seats, students are admitted in ranked order until capacity is reached. The Moore School only considers new applicants for Fall Term admission.

Freshmen entering the USC Columbia Pre-Business division of the Moore School of Business must meet the campus requirements for admission. Freshmen applicants will only be considered for Fall Term admission.

Students from other USC campuses who have no work from colleges outside of USC must have a minimum cumulative Institution GPA of 3.25, must have taken at least 15 USC credit hours, and have completed calculus with a minimum grade of C. Additionally, those students who have fewer than 30 semester hours from colleges outside USC must also meet Columbia campus freshman admission requirements. Change of campus applicants will only be considered for Fall Term admission.

Students enrolled in other colleges on the Columbia campus must have a minimum cumulative Institution GPA of 3.25, must have at least 15 USC credit hour, and have completed calculus with a minimum grade of C. Internal transfers will only be considered for admission in the fall term.

Transfer students from other institutions must present a minimum cumulative GPA of 3.25 on all college work taken and have completed calculus with a minimum grade of C. Students who have taken fewer than 30 semester hours of college work must also meet Columbia campus freshman admission requirements. External transfers will only be considered for Fall Term admission.

Admission Requirements

To gain admission to the Accelerated program in accounting, a student must meet the following criteria:

- Cumulative GPA of 3.40 or higher,
- Completed at least 90 credit hours,
- Minimum 3.00 GPA in upper-level accounting courses (400-level and higher ACCT courses), with no more than 2 grades below a B in these courses,
- Be admitted to the Master of Accountancy program for a term beyond the completion of their undergraduate degree, and
- Confirm enrollment in the Master of Accountancy program.

Accelerated students meeting the following criteria may waive the Master of Accountancy's GMAT test score requirement:

- Cumulative GPA of 3.40 or higher,
- Completed at least 90 credit hours,
- Minimum 3.25 GPA in upper-level accounting courses (400-level and higher ACCT courses) with no more than 2 grades below a B in these courses, and
- Completed at least three upper-level accounting courses.

Degree Requirements (125 Hours)

See Darla Moore School of Business (<https://academicbulletins.sc.edu/undergraduate/business/>) for progression requirements and other regulations.

Program of Study

Requirements	Credit Hours
1. Carolina Core	31-43
2. College Requirements	40
3. Program Requirements	9-30
4. Major Requirements	24-33

Founding Documents Requirement

All undergraduate students must take a 3-credit course or its equivalent with a passing grade in the subject areas of History, Political Science, or African American Studies that covers the founding documents including the United State Constitution, the Declaration of Independence, the Emancipation Proclamation and one or more documents that are foundational to the African American Freedom struggle, and a minimum of five essays from the Federalist papers. This course may count as a requirement in any part of the program of study including the Carolina Core, the major, minor or cognate, or as a general elective. Courses that meet this requirement are listed here (<https://academicbulletins.sc.edu/undergraduate/founding-document-courses/>).

1. Carolina Core Requirements (31-43 hours)

CMW – Effective, Engaged, and Persuasive Communication: Written (6 hours)

must be passed with a grade of C or higher

- ENGL 101
- ENGL 102

ARP – Analytical Reasoning and Problem Solving (6-7 hours)

must be passed with a grade of C or higher

- MATH 122
 - Or MATH 141
- STAT 206

SCI – Scientific Literacy (7 hours)

Two approved Carolina Core Scientific Literacy courses (<https://academicbulletins.sc.edu/undergraduate/carolina-core-courses/>), including one laboratory course

GFL – Global Citizenship and Multicultural Understanding: Foreign Language (0-6 hours)

Students shall demonstrate in one Foreign Language the ability to comprehend the topic and the main ideas in written and, with the exception of Latin and Ancient Greek, spoken texts on familiar subjects. This ability can be demonstrated by achieving a score of two or better on a USC foreign language test. Those failing to do so must satisfactorily complete equivalent study of foreign language at USC.

- CC-GFL courses (<https://academicbulletins.sc.edu/undergraduate/carolina-core-courses/>)

GHS – Global Citizenship and Multicultural Understanding: Historical Thinking (3 hours)

- any CC-GHS course (<https://academicbulletins.sc.edu/undergraduate/carolina-core-courses/>)

GSS – Global Citizenship and Multicultural Understanding: Social Sciences (3 hours)

- any CC-GSS course (<https://academicbulletins.sc.edu/undergraduate/carolina-core-courses/>)

AIU – Aesthetic and Interpretive Understanding (3 hours)

- any CC-AIU course (<https://academicbulletins.sc.edu/undergraduate/carolina-core-courses/>)

CMS – Effective, Engaged, and Persuasive Communication: Spoken Component ¹ (0-3 hours)

- any overlay or stand-alone CC-CMS course (<https://academicbulletins.sc.edu/undergraduate/carolina-core-courses/>)

INF – Information Literacy ¹ (0-3 hours)

- any overlay or stand-alone CC-INF course (<https://academicbulletins.sc.edu/undergraduate/carolina-core-courses/>)

VSR – Values, Ethics, and Social Responsibility ¹ (0-3 hours)

- any overlay or stand-alone CC-VSR course (<https://academicbulletins.sc.edu/undergraduate/carolina-core-courses/>)

¹ **Carolina Core Stand Alone or Overlay Eligible Requirements** – Overlay-approved courses offer students the option of meeting two Carolina Core components in a single course. A maximum of two overlays is allowed. The total Carolina Core credit hours must add up to a

minimum of 31 hours. Some programs may have a higher number of minimum Carolina Core hours due to specified requirements.

2. College Requirements (40 hours)

must be passed with a grade of C or higher

Course	Title	Credits
ACCT 225	Introduction to Financial Accounting	3
ACCT 226	Introduction to Managerial Accounting	3
ACCT 324	Survey of Commercial Law	3
BADM 301	Business Careers in the Global Economy	1
ECON 221	Principles of Microeconomics	3
ECON 222	Principles of Macroeconomics	3
FINA 363	Introduction to Finance	3
MGMT 250	Professional Communication	3
MGMT 371	Principles of Management	3
MGMT 478	Strategic Management	3
MGSC 290	Computer Information Systems in Business	3
MGSC 291	Applied Statistics for Business	3
MGSC 395	Operations Management	3
MKTG 350	Principles of Marketing	3
Total Credit Hours		40

3. Program Requirements (9-30 hours)

Supporting Courses (0-9 hours)

Internationalization Requirement (0-9 hours)

The program requires 9 hours of course work with international content that may be completed through other degree requirements. Three hours must be taken from an approved list of courses offered by the Moore School of Business which contain international business or international economics content. The following course options can also be used to satisfy the 3 credit hours of this requirement: approved course work containing international business or international economics content, taken at a semester abroad program; an approved Maymester or summer overseas course containing international business or international economics content; an approved internship course in international business wherein a student would obtain discipline-related work experience in a foreign country; or an approved service-learning component. Students may choose from one of the following options to complete the remaining 6-hour requirement:

Language: Two language courses at the 200 level or above

OR

Electives: Two approved courses with international content taken either inside or outside the Moore School of Business. See the list of available internationally-focused courses. (<https://academicbulletins.sc.edu/undergraduate/business/international-requirement/>)

Minor or Cognate (12- 18 hours) *optional*

Minors (non-business) may be selected from a University-wide list of approved minors. The minor is normally a minimum of 18 hours of prescribed courses in one subject area. Minors are recognized on the transcript.

Cognates which consist of 4 related courses in a specific field. The cognate is intended to support the course work in the major. The cognate

must consist of twelve (12) hours of courses at the advanced level, outside of but related to the major. Cognates do not earn an additional designation on the transcript.

Electives (0-30 hours)

The number of elective hours required depends upon the number of hours used to fulfill other degree requirements, including the optional minor or cognate. Minimum degree requirements must equal 125 hours. Selecting to pursue a minor or cognate, multiple business majors or the business analytics concentration may be used to reduce the total number of elective hours. No courses of a remedial, developmental, skill-acquiring, or vocational nature may apply as credit toward degrees in the Darla Moore School of Business.

Options to meet this requirement may include:

- Pre-Professional coursework can be applied for students seeking admission to a professional degree program after graduation.
- A maximum of 4 courses towards completion of an accelerated master's program if not counted elsewhere in the degree.
- Directed Electives: Students may select courses of interest with their advisor. Students are strongly encouraged to take a business section of UNIV 101. All directed coursework electives must be passed with a grade of C or better. Directed coursework may not include coursework in PEDU or MATH/STAT below the Moore School minimum requirements (ex. MATH 111 or STAT 110) or 1 credit performance classes.

4. Major Requirements (24-33 hours)

a minimum grade of C is required in all major courses

Major Courses (18 hours)

Course	Title	Credits
ACCT 401	Financial Accounting I	3
ACCT 402	Cost/Managerial Accounting	3
ACCT 403	Tax I	3
ACCT 404	Accounting Information Systems I	3
ACCT 405	Financial Accounting II	3
ACCT 406	Auditing I	3
Total Credit Hours		18

Major Electives (6 hours)

Course	Title	Credits
Select two of the following: ^{1,2}		6
ACCT 421	Advanced Accounting	3
ACCT 422	Managerial Accounting for Decision Making	3
ACCT 423	Business Entity Tax Issues	3
ACCT 424	Legal Issues for Accountants & Managers	3
ACCT 425	Governmental and Nonprofit Accounting	3
ACCT 426	International Financial Reporting ³	3
ACCT 490	Special Topics in Accounting	3

¹ Accounting electives may not be offered every semester

² Students participating in the Accelerated program may complete 600-level versions of electives for graduate credit towards the Master of Accountancy (MACC) program.

³ International-focused course

Business Analytics Concentration (9 hours) *optional*

Please consult with your Academic Advisor or department on the courses recommended for individual majors. The analytics concentration must be taken in conjunction with a major. The department may add additional electives to the Business Analytics Concentration, subject to the approval of the Business Analytics Task Force.

Course	Title	Credits
Required Courses		3
MGSC 394	Data Analytics for Business	
Elective Courses		6
Select two of the following:		
ACCT 404	Accounting Information Systems I	
ACCT 475	Integrated Business Processes with Enterprise Systems	
ECON 436	Introductory Econometrics	
FINA 444	Corporate Risk Management	
FINA 464	Financial Innovation	
FINA 469	Investment Analysis and Portfolio Management	
FINA 472	Student-Managed Investments	
IBUS 430	Research in International Business	
MGMT 425	Analytics for the Human Resources Professional	
MGSC 390	Business Information Systems	
MGSC 391	Applied Statistical Modeling	
MGSC 486	Service Operations Management	
MKTG 352	Principles of Marketing Research	
MKTG 447	Pricing Strategy and Analytics	
MKTG 448	Data Science for Business Decision-Making	
MKTG 470	Digital Marketing & Social Media Analytics	

Note: Courses applied in the major may not also fulfill concentration requirements.

Sustainability in Business Concentration (12 hours) *optional*

Please consult with your Academic Advisor or department on the courses recommended for individual majors. The sustainability concentration must be taken in conjunction with a major. The department may add additional electives to the Sustainability in Business Concentration, subject to the approval of the Sustainability Curriculum and research Faculty Committee.

Course	Title	Credits
MKTG 472	Business, Markets and Sustainability	3
Select six to nine hours from the following:		6-9
MGMT 407	Corporate Social Responsibility and Stakeholder Management	
FINA 473	Corporate Governance and Agency Conflicts	
ECON 500	Urban Economics	
ECON 505	International Development Economics	
ECON 548	Environmental Economics	
MGSC 489	Sustainable Operations & Supply Chain	
Select zero to three hours from the following:		0-3
ENVR 321	Environmental Pollution and Health	

ENVR 322	Environmental Ethics
ENVR 331	Integrating Sustainability
ENVR 533	Sustainability Projects Course
GEOG 321	Sustainable Cities
HTMT 485	Sustainable Tourism
POLI 478	Environmental Policy

Note: Courses applied in the major may not also fulfill concentration requirements.

Major Map

A major map is a layout of required courses in a given program of study, including critical courses and suggested course sequences to ensure a clear path to graduation.

Major maps are only a suggested or recommended sequence of courses required in a program of study. Please contact your academic advisor for assistance in the application of specific coursework to a program of study and course selection and planning for upcoming semesters.

Accounting, B.S.B.A. (https://sc.edu/about/offices_and_divisions/advising/documents/major_maps/2024-2025/2024_acct_map.pdf)