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 hours, 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.
Accounting, B.S.B.A.

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

<table>
<thead>
<tr>
<th>Requirements</th>
<th>Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Carolina Core</td>
<td>31-43</td>
</tr>
<tr>
<td>2. College Requirements</td>
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<tr>
<td>3. Program Requirements</td>
<td>9-30</td>
</tr>
<tr>
<td>4. Major Requirements</td>
<td>24-33</td>
</tr>
</tbody>
</table>

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

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

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 completed through other degree requirements. Three hours must be taken from an approved list of courses offered by the Darla 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)

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 401</td>
<td>Financial Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 402</td>
<td>Cost/Managerial Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 403</td>
<td>Tax I</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 404</td>
<td>Accounting Information Systems I</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 405</td>
<td>Financial Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 406</td>
<td>Auditing I</td>
<td>3</td>
</tr>
</tbody>
</table>

Total Credit Hours 18

Major Electives (6 hours)

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 421</td>
<td>Advanced Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 422</td>
<td>Managerial Accounting for Decision Making</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 423</td>
<td>Business Entity Tax Issues</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 424</td>
<td>Legal Issues for Accountants &amp; Managers</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 425</td>
<td>Governmental and Nonprofit Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 426</td>
<td>International Financial Reporting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 490</td>
<td>Special Topics in Accounting</td>
<td>3</td>
</tr>
</tbody>
</table>

Select two of the following: 1, 2

Accounting electives may not be offered every semester.

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

1

2
Accounting, B.S.B.A.

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.

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>MGSC 394</td>
<td>Data Analytics for Business</td>
<td>3</td>
</tr>
</tbody>
</table>

### 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
- MGSC 489 Sustainable Operations & Supply Chain Management

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.

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>MKTG 472</td>
<td>Business, Markets and Sustainability</td>
<td>3</td>
</tr>
</tbody>
</table>

Select six to nine hours from the following:

- 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 Management

Select zero to three hours from the following:

- 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)