

ACCOUNTING, B.S.B.A.

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.