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

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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 States 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>
</tbody>
</table>
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.

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 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

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 electives 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.

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4. Major Requirements (24-33 hours)

3. Program Requirements (9-30 hours)

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.

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4. Major Requirements (24-33 hours)

Major: A minimum grade of C is required in all major courses

Major Requirements (18 hours)

3. Program Requirements (9-30 hours)

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.

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4. Major Requirements (24-33 hours)

Major Courses (18 hours)

3. Program Requirements (9-30 hours)

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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.

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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.

<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>
<tr>
<td>Select six to nine hours from the following:</td>
<td>6-9</td>
<td></td>
</tr>
<tr>
<td>MGMT 407</td>
<td>Corporate Social Responsibility and Stakeholder Management</td>
<td></td>
</tr>
<tr>
<td>FINA 473</td>
<td>Corporate Governance and Agency Conflicts</td>
<td></td>
</tr>
<tr>
<td>ECON 500</td>
<td>Urban Economics</td>
<td></td>
</tr>
<tr>
<td>ECON 505</td>
<td>International Development Economics</td>
<td></td>
</tr>
<tr>
<td>ECON 548</td>
<td>Environmental Economics</td>
<td></td>
</tr>
<tr>
<td>MGSC 489</td>
<td>Sustainable Operations &amp; Supply Chain</td>
<td></td>
</tr>
<tr>
<td>Select zero to three hours from the following:</td>
<td>0-3</td>
<td></td>
</tr>
<tr>
<td>ENVR 321</td>
<td>Environmental Pollution and Health</td>
<td></td>
</tr>
<tr>
<td>ENVR 322</td>
<td>Environmental Ethics</td>
<td></td>
</tr>
<tr>
<td>ENVR 331</td>
<td>Integrating Sustainability</td>
<td></td>
</tr>
<tr>
<td>ENVR 533</td>
<td>Sustainability Projects Course</td>
<td></td>
</tr>
<tr>
<td>GEOG 321</td>
<td>Sustainable Cities</td>
<td></td>
</tr>
<tr>
<td>HRTM 485</td>
<td>Sustainable Tourism</td>
<td></td>
</tr>
<tr>
<td>POLI 478</td>
<td>Environmental Policy</td>
<td></td>
</tr>
</tbody>
</table>

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