

ACCOUNTING, BACHELOR OF SCIENCE IN BUSINESS ADMINISTRATION

Code	Title	Hours
General Education Courses		
<i>I. Communication</i>		
English:		
ENGL U101	Composition I	3
ENGL U102	Composition II	3
Speech:		
SPCH U201	Foundations in Oral Communication	3
<i>II. Mathematics, Logic & Natural Sciences</i>		
Mathematics:		
ECON U291	Probability and Statistics	3
MATH U122	Calculus for Management and Social Sciences	3-4
	or MATH U141 Calculus I	
Natural Science (w/ lab):		
Select one of the following:		4
ASTR U111 & U111L	Descriptive Astronomy and Descriptive Astronomy Laboratory	
BIOL U110 & U110L	General Biology and General Biology Lab	
BIOL U220 & U220L	Botany and Society and Botany and Society Laboratory	
BIOL U244 & U244L	Human Anatomy and Physiology II and Human Anatomy and Physiology II Lab	
CHEM U106 & U106L	Chemistry and Society and Chemistry and Society Lab.	
CHEM U109 & U109L	Chemistry of Living Things and Chemistry of Living Things Lab.	
GEOL U101 & U101L	Physical Geology and Physical Geology Lab	
GEOL U102 & U102L	Historical Geology and Historical Geology Lab	
GEOL U103 & U103L	Environmental Geology and Environmental Geology Lab	
PHYS U101 & U101L	Introduction to Physical Science and Introduction to Physical Science Laboratory	
PHYS U201 & U201L	General Physics I and General Physics I Lab	
PHYS U202 & U202L	General Physics II and General Physics II Lab	
Math, Logic and/or Natural Science:		
Select any Natural Science course listed above or:		3-4
BIOL U206	Genetics and Society	
BIOL U240	Human Biology and Society	
BIOL U260	Emerging Infectious Diseases	
BIOL U270	Environmental Science	
GEOL U104	Natural Disasters	
GEOL U120	Geology of the Southeast	
LOGC U205	Introduction to Logic and Rhetoric	

LOGC U207	Deductive Logic	
MATH U142	Calculus II	
<i>III. Information Technology</i>		
Info. Tech.:		
Select one of the following:		3
CSCI U138	Introduction to Computer Technology	
CSCI U150	Introduction to Computer Science	
<i>IV. Fine Arts, Humanities & History</i>		
Fine Arts:		
Select one of the following:		3
AFAM U204	African American Culture	
ARTH U101	Introduction to Art	
ARTH U105	History of Western Art: Prehistory - Middle Ages	
ARTH U106	History of Western Art: Renaissance - Modern	
MUSC U110	Introduction to Music	
MUSC U140	History of American Popular Music	
SOST U201	Introduction to Southern Studies	
THEA U161	Introduction to Theatre Art	
THEA U170	Fundamentals in Acting	
History:		
Select one of the following:		3
HIST U105	History of the United States to 1877	
HIST U106	History of the United States from 1865	
Fine Arts, Humanities, and/or History:		
Select any Fine Arts or History course listed above or:		3
AMST U101	American Studies, 17th - 19th Century	
AMST U102	American Studies, 20th Century	
ENGL U208	Introduction to Creative Writing	
ENGL U252	Understanding English Grammar	
ENGL U275	Masterpieces of World Literature	
ENGL U279	Survey of American Literature I	
ENGL U280	Survey of American Literature II	
ENGL U289	Survey of British Literature I	
ENGL U290	Survey of British Literature II	
ENGL U291	African American Literature	
FILM U240	Introduction to Film	
HIST U101	Introduction to World History I	
HIST U102	Introduction to World History II	
PHIL U102	Introduction to Philosophy	
PHIL U211	Contemporary Moral Issues	
RELG U103	Comparative Religion	
<i>V. Foreign Language & Culture</i>		
Foreign Language:		
Select one of the following: ¹		3
ASLG U101	American Sign Language I	
FREN U101	Introductory French I	
GERM U101	Introductory German I	
SPAN U101	Introductory Spanish I	
<i>VI. Social & Behavioral Sciences</i>		
Social & Behavioral Science:		
ECON U221	Principles of Macroeconomics	3
Select one of the following:		3

AFAM U201	Introduction to African American Studies	
ANTH U102	Understanding Other Cultures	
GEOG U103	Introduction to Geography	
POLI U101	American National Government	
PSYC U101	Introduction to Psychology	
SOCY U101	Introduction to Sociology	
SPCH U210	Interpersonal Communication	
WGST U101	Introduction to Women's & Gender Studies	

VII. General Ed. Electives

Select any approved general education course or courses (<https://academic-catalog.uscupstate.edu/academic-programs/general-education-courses/>) 0

Major Requirements**Business Core Courses**

Lower Division:

ACCT U225	Financial Accounting	3
ACCT U226	Managerial Accounting	3
ECON U222	Principles of Microeconomics	3
ECON U292	Statistical Inference	3
MGMT U290	Introduction to Business Information Systems	3

Upper Division:

ACCT U347	Legal Environment of Business	3
BADM U478	Senior Seminar: Business Strategy	3
BADM U498	Major Field Test in Business	1
ECON U303	International Economics	3
or FINA U461	International Business Finance	
FINA U363	Business Finance	3
MGMT U371	Principles of Organizational Management	3
MGMT U372	Operations Management	3
MKTG U350	Principles of Marketing	3

Accounting Major Courses

ACCT U331	Intermediate Accounting I	3
ACCT U332	Intermediate Accounting II	3
ACCT U333	Accounting for Decision-Making and Control	3
ACCT U335	Individual Tax Planning	3
ACCT U433	Financial Systems and Analytics	3
ACCT U435	Auditing	3

Select one of the following: 3

ACCT U336	Governmental and Not-for-Profit Accounting	
ACCT U348	Issues in Commercial Law	
ACCT U432	Advanced Federal Income Tax	
ACCT U437	Advanced Accounting	
ACCT U455	Topics in Accounting	

Electives

Select electives sufficient to reach 120 credit hours 17-19

Total Hours 120

To be eligible to take the CPA exam in South Carolina, a person must have 120 semester credit hours, including 24 hours of accounting and 24 hours of other business courses. To qualify for the CPA license in South Carolina, a person must have 150 semester credit hours with a baccalaureate or higher degree with 36 hours in accounting (with at least 24 hours at the junior level or above) and 36 hours of other business courses. Please see an accounting advisor concerning additional requirements.

Students planning to take the Certified Public Accountant examination should take ACCT U437 Advanced Accounting in addition to the accounting concentration courses.

Consult with advisor regarding the acceptability of ACCT U455 Topics in Accounting toward satisfying the South Carolina CPA 150 hour rule.

¹ The minimum acceptable level of competency is completion of the 101 level of a language. Students who place into the 102 or higher level of a language satisfy the language requirement but will have additional hours in general education electives, if hours are required by their degree program.