ACCOUNTING


ACCT 2010 Financial Accounting Concepts
3 (3) Introduction to accounting principles with emphasis on the use of financial data and analysis of financial statements. Includes Honors sections.

ACCT 2020 Managerial Accounting Concepts
3 (3) Introduction to managerial accounting with emphasis on using accounting information to make decisions. Includes Honors sections.

ACCT 3030 Cost Accounting
3 (3) Application of cost analysis to manufacturing and distributing problems; analysis of behavior characteristics of business costs and a study of principles involved in standard cost systems; lectures and problems. Includes Honors sections. Prereq: ACCT 2100 with a C or better.

ACCT 3100 Intermediate Financial Accounting I
3 (3) In-depth treatment of traditional financial accounting topics of standards setting, financial statement form and content, and accounting and reporting of current assets. Emphasizes basic theory, valuation, and measurement, as well as presentation and analysis of accounting information. Includes Honors sections. Prereq: ACCT 2100 with a C or better.

ACCT 3120 Intermediate Financial Accounting II
3 (3) Continuation of ACCT 3100. In-depth treatment of accounting and reporting for non-current assets, current and noncurrent liabilities, and equity. Emphasizes basic theory, valuation, and measurement, as well as presentation and analysis of accounting information. Includes Honors sections. Prereq: ACCT 3110 with a C or better.

ACCT 3220 Accounting Information Systems
3 (3) Study of computer-based accounting systems with attention to systems design, application, internal control, auditing the system, and system security. Prereq: MGT 2180.

ACCT 3980 Creative Inquiry in Accounting
3 (3) In consultation with and under the direction of a faculty member, students pursue scholarly activities individually or in teams. These creative inquiry projects may be interdisciplinary. Arrangements with mentors must be established prior to registration. May be repeated for a maximum of six credits. To be taken Pass/No Pass only. Prereq: Junior standing and consent of instructor.

ACCT 3990 Internship in Accounting
3 (3) Faculty-supervised accounting internship designed to give students learning opportunities that support their classroom experiences. Requires a minimum of six full-time weeks. Course enrollment and internship must occur in the same semester. Simultaneous credit cannot be received for another internship offering. May be repeated for a maximum of three credits. To be taken Pass/No Pass only. Prereq: Junior standing and consent of instructor.

ACCT 4030 Individual Taxation
3 (3) Interpretation of Federal income tax laws, regulations, and court decisions with practice in application of these laws to the returns of individuals, partnerships, and corporations. Includes Honors sections. Prereq: ACCT 3110 with a C or better.

ACCT 4040 Business Taxation
3 (3) Introduction to the importance of taxation in business decision making. Emphasizes the interrelationship of taxes, the choice of business form, and various business transactions; exposes students to the breadth of business decisions which are affected by the Federal Income Tax. Prereq: ACCT 3110 with a C or better.

ACCT 4080 Retirement and Estate Planning
3 (3) Provides students with an understanding of the tax consequences of personal financial, retirement, and estate planning. Subjects include the basic concepts of retirement, gift, income shifting, and estate planning. Prereq: ACCT 4040 with a C or better.

ACCT 4100 Controlling Auditing Reporting and Management Control Systems
3 (3) Application of analyses and management control systems for contemporary business needs, including sustainability reporting, lean systems, capacity management, performance measures and incentive measures and incentive systems, and target costing. Prereq: ACCT 3030 with a C or better.

AGRICULTURAL EDUCATION

Professor: T.R. Dobbins; Associate Professors: P.M. Fravel, K.D. Layfield

AGED 1000 Orientation and Field Experience
2 (2) Supervised observations and explanations of vocational agriculture teaching while serving as teacher aides. One full week of field experience in representative high schools is required.

AGED 1020 Agricultural Education Freshman Seminar
1 (2) Introduces students to the South Carolina agriculture education structure and provides opportunities to prepare oral presentations on selected agricultural education organizations. Assists students in understanding the value of professional organizations to agriculture education in the state and nation. Prereq: Agricultural Education major.

AGED 2000 Agricultural Applications of Educational Technology
3 (2) Overview of microcomputer hardware and software encompassing word processing, spreadsheet, utility, Web development, and graphic communications in an agricultural context. Conreq: AGED 2001.

AGED 2001 Agricultural Applications of Educational Technology Laboratory
0 (2) Non-credit laboratory to accompany AGED 2000. Conreq: AGED 2000.

AGED 2010 Introduction to Agricultural Education
3 (2) Principles of education, development of agricultural education, and an introduction to the formulation of instructional programs for the teaching of agricultural courses. Conreq: AGED 2011.

AGED 2011 Introduction to Agricultural Education Laboratory
0 (3) Non-credit laboratory to accompany AGED 2010. Conreq: AGED 2010.