ACCOUNTING MAJOR

For Students Entering Fall 2013 or Later

Admission Requirements

Step 1: Apply for admission to the Marshall School of Business.

Prerequisites for admission:
WRIT 130 Analytical Writing or WRIT 140 Writing and Critical Reasoning (4)
ECON 351x Microeconomics for Business (4)
MATH 118 Fundamental Principles of Calculus or higher (4)

Marshall Undergraduate Advising Office: BRI 104, 213.740.0690
http://students.marshall.usc.edu/undergrad/applying/

Step 2: Meet the admission requirements for the Leventhal School of Accounting.

Earn a 3.0 (B) grade point average, with no grade lower than a B-, in the following classes:
BUAD 285ab Accounting Fundamentals, Financial and Managerial Accounting (6), Or
BUAD 286ab Accounting Fundamentals, Managerial and Financial Accounting (6)

Transfer Students:
Earn a 3.0 (B) grade point average, with no grade lower than a B-, in two community college accounting courses and:
BUAD 305x Abridged Core Concepts of Accounting Information (4)

Step 3: Change your major to Accounting.

After being admitted to the Marshall School of Business and completing the LSOA requirements, you can change your major to Accounting. Change-of-major forms are available in ACC 101.

Major Requirements (128 units required for a Bachelor of Science in Accounting)

Business Administration Core Courses:
BUAD 302t Business Communication for Accountants (4)
BUAD 304 Organizational Behavior (4)
BUAD 306 Business Finance (4)
BUAD 307 Marketing Management (4)
BUAD 310 Applied Business Statistics (4)
BUAD 311t Operations Management (4)
BUAD 497 Managerial Decision-Making and Planning (4)

Upper Division Accounting Courses:
Accounting (26 units required and 2 elective ACCT units)
Accounting Curriculum

Accounting Core Courses—all students take these courses.

First Semester (12 units)
ACCT 370 External Financial Reporting (4)
ACCT 371 Introduction to Accounting Systems (4)
BUAD 302t Business Communication for Accountants (4)

Second Semester (8 units)
ACCT 372 Internal Reporting Issues (2)
ACCT 373 Introduction to Auditing and Assurance Services (2)
ACCT 374 Introduction to Tax Issues (2)
ACCT 377 Valuation for Financial Statement Purposes (2)

Upper Division Accounting Courses

Third Semester (8 units)
ACCT 470 Advanced External Financial Reporting Issues (4)
ACCT 430 Accounting Ethics (4)

Fourth Semester (4 units)
ACCT 473 Financial Statement Auditing (2), Or
ACCT 474 Tax Issues for Business (2), And
*ACCT 4XX Accounting Elective (2)

* Upper Division Accounting Electives:
ACCT 416 Financial Reporting and Analysis (2)
ACCT 462 Detecting Fraudulent Financial Reporting (2)
ACCT 463 Internal Audit (2)
ACCT 472 Managerial Accounting
ACCT 476 Performance Measurement Issues (2)
ACCT 478 Accounting Systems Design (4)
ACCT 479 Accounting Systems Development (4)

California CPA Exam and Licensure Requirements

Exam Requirements
To qualify to take the CA CPA Exam, you must meet the following requirements
- A baccalaureate degree or higher
- 24 semester units in accounting subjects
- 24 semester units in business-related subjects

Licensure Requirements
To become licensed as a CPA in CA, you must meet the following requirements
- A baccalaureate degree or higher
- Passing score on the Uniform CPA Examination
- 150 semester units total
- 30 semester units in accounting subjects
- 38 semester units in business-related subjects
- 10 semester units in ethics courses

*Students interested in meeting the requirements for the CA CPA certification are encouraged to pursue the Master’s of Accounting or Master’s of Business Taxation degree (30 units).

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