ACCOUNTING MAJOR
For Students Entering USC Prior to Fall 2013

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 280 Accounting I (4)
- BUAD 281 Accounting II (2)

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 Track (14 required and 8 elective ACCT units)
- Accounting Information Systems Track (22 required ACCT units)
- Graduate Accounting Track * (22 required ACCT units)

*Graduate Accounting Track is available for students who meet the prerequisites and are admitted to the Graduate Program in Accounting.
Accounting Curriculum

Accounting Core Courses—all students take these courses.

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

Second Semester
ACCT 372 Internal Reporting Issues (2)
ACCT 373 Introduction to Auditing and Assurance Services (2)
ACCT 374 Introduction to Tax Issues (2)

Upper Division Tracks—students choose one of the following tracks.

Accounting Track:

Third Semester
*ACCT 4xx Accounting Elective (2)
*ACCT 4xx Accounting Elective (2)

Fourth Semester
*ACCT 4xx Accounting Elective (2)
*ACCT 4xx Accounting Elective (2)

Accounting Information Systems Track:

Third Semester
ACCT 478 Accounting Systems Design (4)

Fourth Semester
ACCT 479 Accounting Systems Development (4)

*Graduate Accounting Track:

Third Semester
ACCT 470 Advanced External Financial Reporting (4)

Fourth Semester
ACCT 473 Financial Statement Auditing (2)
ACCT 474 Tax Issues for Business (2)

Grad Year
MAcc or MBT (30 units)

*Upper Division Accounting Electives: Complete 8 units from the following courses.
ACCT 416 Financial Reporting and Analysis (2)
ACCT 462 Detecting Fraudulent Financial Reporting (2)
ACCT 463 Internal Audit (2)
ACCT 470 Advanced External Financial Reporting (4)
ACCT 472 Managerial Accounting (2)
ACCT 473 Financial Statement Auditing (2)
ACCT 474 Tax Issues for Business (2)
ACCT 476 Performance Measurement Issues (2)

*Students interested in meeting the 150 unit requirement for C.P.A. certification are encouraged to follow the Graduate Accounting Track and continue their education to receive a Master of Accounting or Master of Business Taxation degree (30 units).