The accounting minor is valuable to students seeking an understanding of the accounting process and its applications in modern society. Moreover, it offers training for entry into positions in government, industry and social service organizations. The accounting profession seeks to attract students from all major disciplines. The Leventhal School of Accounting anticipates students to be drawn to courses in accounting for the following reasons:

- To help prepare for careers in public and private accounting or other fields that require a basic knowledge of accounting/business.
- To understand that employers are looking for individuals who possess the ability to analyze and evaluate complex business problems, and the interpersonal skills and maturity to make decisions in an increasingly client-focused environment.
- To appropriately plan and complete the undergraduate work necessary for the pursuit of a graduate degree in accounting.

**TO LEARN MORE ABOUT ACCOUNTING:**

- Leventhal School of Accounting Undergraduate Program
  [http://www.marshall.usc.edu/undergrad/acct](http://www.marshall.usc.edu/undergrad/acct)
- Leventhal School of Accounting Graduate Programs
  [http://www.marshall.usc.edu/masters](http://www.marshall.usc.edu/masters)
- California Board of Accountancy (CBA)
  [http://www.dca.ca.gov/cba/](http://www.dca.ca.gov/cba/)
- American Institute of CPAs (AICPA)
  [http://www.aicpa.org](http://www.aicpa.org)

**Approval Criteria:**

- Completion of 32 college-level units
- Cumulative (overall) G.P.A. of 2.75
- Non-Business majors ONLY; Business (BUAD) majors are ineligible

**Application:**

You must apply and be admitted to the Accounting Minor by the Marshall School of Business.

For minor applicant instructions, go to the Marshall website: [http://students.marshall.usc.edu/undergrad/applying/](http://students.marshall.usc.edu/undergrad/applying/) or drop by the Marshall Undergraduate Advising Office in Fertitta Hall, JFF 201
Accounting Minor Course Requirements

Successful completion of the 16-18 unit minor requires a minimum G.P.A. of 2.0 in the following courses:

Choose one of the following four options: (2-8 units) *

- **BUAD 200x** Economic Foundations for Business (2)
  
or
- **ECON 203g** Principles of Microeconomics (4) and  
  **ECON 205g** Principles of Macroeconomics (4)  
  
or
- **ECON 303 ** Intermediate Microeconomic Theory (4) and  
  **ECON 305 ** Intermediate Macroeconomic Theory (4)  
  
or
- **ECON 351x ** Microeconomics for Business (4) and  
  **ECON 352x ** Macroeconomics for Business (4)

**Required Courses (12 units)**

- **ACCT 410x** Foundations of Accounting (4)
  
or
- **BUAD 305** Abridged Core Concepts of Accounting Information (4)
  
or
- **BUAD 280** Introduction to Financial Accounting (3) and  
  **BUAD 281** Introduction to Managerial Accounting (3)

- **BUAD 215x** Foundations for Business Finance (4)
  
or
- **BUAD 306** Business Finance (4)

- **ACCT 415x** Intermediate Financial Accounting for Non-Accounting Majors (4)

**Electives: Choose TWO from the following courses (4 units):**

- **ACCT 372** Internal Reporting Issues (2)  
- **ACCT 374** Introduction to Tax Issues (2)  
- **ACCT 416** Financial Reporting and Analysis (2)  
- **ACCT 462** Detecting Fraudulent Financial Reporting (2)

*Students who have earned scores of 4 or 5 on both the AP Microeconomics and the AP Macroeconomics exams will be waived out of the first requirement.

**Prerequisites and/or Corequisite required. Plan carefully.