UNIVERSITY OF South Carolina

Major Map: Accounting
Bachelor of Science in Business Administration (B.S.B.A.)
Darla Moore School of Business
School of Accounting
Bulletin Year: 2025-2026

This course plan is a recommended sequence for this major. Courses designated as critical (!) may have a deadline for completion and/or affect time to graduation. Please see the "Program Notes" section for details regarding "critical courses" for this particular Program of Study.

Critical	Course Subject and Title	Credit Hours	Min. Grade[1]	Major GPA[2]	Code	Prerequisites	Notes
Semester One (15-16 Credit Hours)							
!	ENGL 101 Critical Reading and Composition	3	C		CC-CMW		
!	MATH 122 Calculus for Bus. Admin. & Soc. Sci. *or* MATH 141 Calculus 1[3]	3-4	C		CC-ARP	MATH 111/111I/115 *(MATH 122)*; MATH 115 *(MATH 141)*; or placement through the MAP	
!	MGSC 290 Computer Info. Systems in Business[4] *or* ECON 221 Principles of Microeconomics *or* ECON 222 Principles of Macroeconomics	3	C		CR		
	Foreign Language[5] or other Carolina Core Req.[6]	3			CC-GFL		
	UNIV 101 The Student in the University *or* Carolina Core Requirement[6]	3			PR/CC		
Semester Two (15-16 Credit Hours)							
!	ENGL 102 Rhetoric and Composition	3	C		CC-CMW CC-INF	C or better in ENGL 101	
!	STAT 206 Elementary Statistics for Business *or* STAT 205 Elem. Stat for Biological & Life Sci.	3	C		CC-ARP	C or better in MATH 111 or higher or placement through the MAP	
!	ACCT 225 Introduction to Financial Accounting	3	C		CR		
!	MGSC 290 Computer Info. Systems in Business[4] *or* ECON 221 Principles of Microeconomics *or* ECON 222 Principles of Macroeconomics	3	C		CR		
	Foreign Language[5] or other Carolina Core Req.[6]	3-4			CC-GFL		
Semester Three (16 Credit Hours)							
	ACCT 226 Introduction to Managerial Accounting	3	C		CR	ACCT 225	
	ECON 221 Principles of Microeconomics *or* ECON 222 Principles of Macroeconomics	3	C		CR		
	MGMT 250 Professional Communication	3	C		CR	ENGL 101 & 102	
	BADM 301 Bus. Careers in the Global Economy	1	C		CR		
	MGSC 291 Applied Statistics for Business	3	C		CR	STAT 206	
	Carolina Core Requirement[6]	3			CC		
Semester Four (15-16 Credit Hours)							
	ACCT 401 Financial Accounting I	3	C		MR	C or better in ACCT 226	
	FINA 363 Introduction to Finance	3	C		CR	C or better in ECON 221 or 224; C or better in ACCT 225 or RETL 261; C or better in STAT 201, 205, 206, 509, 511, 515, or MATH 511	
	MGMT 371 Principles of Management	3	C		CR		
	MKTG 350 Principles of Marketing	3	C		CR		
	Carolina Core Requirement[6]	3-4			CC		
Semester Five (15-16 Credit Hours)							
	ACCT 402 Cost/Managerial Accounting	3	C		MR	ACCT 226	
	ACCT 405 Financial Accounting II	3	C		MR	ACCT 401	
	MGSC 395 Operations Management	3	C		CR	C or better in STAT 206	
	Minor *or* Cognate[7] *or* Elective[8]	3	C *(minor)*		PR		
	Carolina Core Requirement[6]	3-4			CC		
Semester Six (15 Credit Hours)							
	ACCT 403 Tax I	3	C		MR	ACCT 401	
	ACCT 404 Accounting Information Systems I	3	C		MR	C or better in ACCT 401 & MGSC 290	
	ACCT 324 Survey of Commercial Law	3	C		CR		
	Minor *or* Cognate[7] *or* Elective[8]	3	C *(minor)*		PR		
	Carolina Core Requirement[6]	3			CC		
Semester Seven (18 Credit Hours)							
	ACCT 406 Auditing I	3	C		MR	ACCT 404; Prereq or Coreq: ACCT 405	
	ACCT Elective[9]	3	C		MR		
	Minor *or* Cognate[7] *or* Elective[8]	3	C *(minor)*		PR		
	Minor *or* Cognate[7] *or* Elective[8]	3	C *(minor)*		PR		
	Carolina Core Requirement[6] *or* Elective[8]	3			CC/PR		
	Carolina Core Requirement[6] *or* Elective[8]	3			CC/PR		
Semester Seven (18 Credit Hours)							
	MGMT 478 Strategic Management	3	C		CR CC-INT	MKTG 350, FINA 363, MGMT 371	
	ACCT Elective[9]	3	C		MR		
	Minor[7] *or* Elective[8]	3	C *(minor)*		PR		
	Minor[7] *or* Elective[8]	3	C *(minor)*		PR		
	Carolina Core Requirement[6] *or* Elective[8]	3			CC/PR		

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Graduation Requirements Summary

Minimum Total Hours	Minimum Major Requirements Hours	College & Program Requirements Hours	Carolina Core Hours	Minimum Institutional GPA
125	24-33	49-70	31-43	2.800

1. Regardless of individual course grades, students must maintain a minimum 3.000 cumulative GPA at the end of their first year (fall, spring, summer term). All students are reviewed annually at the end of each summer term for meeting the upperclassmen retention and graduation requirement of a 2.8 cumulative GPA.
2. Some colleges require a minimum GPA for major courses. Courses indicated in this column are included in the major GPA for this program of study.
3. Students who do not place into MATH 122 or MATH 141 will be required to take a summer course in the summer following their first year.
4. MGSC 290 is a progression requirement and must be taken within the first year in the Darla Moore School of Business. Either ECON 221 or 222 must be taken during the first year. Whichever remains incomplete at the end of the first year, will be taken during the third semester.
5. Students in the Darla Moore School of Business are required to demonstrate proficiency in one foreign language by a score of 2 or higher on the foreign language placement test, or credit equivalent to USC 109 and 110 courses, or credit equivalent to the USC 121 course.
6. The Carolina Core provides the common core of knowledge, skill and academic experience for all Carolina undergraduate students.
7. Minors (non-business) may be selected from a University-wide list of approved minors. The minor is normally a minimum of 18 hours of prescribed courses in one subject area. Minors are recognized on the transcript. Cognates which consist of 4 related courses in a specific field. The cognate is intended to support the course work in the major. The cognate must consist of twelve (12) hours of courses at the advanced level, outside of but related to the major. Cognates do not earn an additional designation on the transcript.
8. The total number of elective hours required depends on the number of hours used to fill other degree requirements, including the minor or cognate, multiple business majors or the business analytics concentration. Options to meet this requirement may include: pre-professional coursework, an accelerated master's program (maximum of 4 courses if not counted elsewhere in the degree), electives, or a second business major. Consultation with your academic advisor is required to determine appropriate use of the electives.
9. **Accounting Electives** (6 credit hours): **ACCT** 421, 422, 423, 424, 425, 426*, 490**
   Students participating in the Accelerated program may complete 600-level versions of electives for graduate credit toward the Master of Accountancy (MACC) program.
   *International-focused course
   **By department selection process

Program Notes:

- Courses identified as "critical" must be completed with a grade of "C" or better in the student's first year in the Darla Moore School of Business in order to continue in the Business School.
- Students may choose to complete a **Business Analytics Concentration** (9 hours) in conjunction with the Accounting major. Courses applied in the major may not also fulfill concentration requirements.
  - Required: MGSC 394 – Data Analytics for Business (3)
  - Choose 6 hours from the following: **ACCT** 404, 475; **ECON** 336, 436, 594; **FINA** 444, 464, 469, 472; **IBUS** 430; **MGMT** 425; **MGSC** 390, 391, 486; **MKTG** 352, 447, 448, 470
- Students may choose to complete a **Sustainability in Business Concentration** (12 hours) in conjunction with the Accounting major. Courses applied in the major may not also fulfill concentration requirements.
  - Required: MKTG 472 – Business, Markets and Sustainability (3)
  - Choose 6-9 hours from the following: **ACCT** 550; **ECON** 500, 505, 548; **FINA** 462, 473; **MGMT** 407, 408; **MGSC** 489; **MKTG** 479
  - Choose 0-3 hours from the following: **ENVR** 321, 322, 331, 533; **GEOG** 321; **HTMT** 485; **POLI** 478
- Business courses may be repeated only once. Students may appeal to take a course for a third time and must see an advisor to complete the appeal process.
- Students must complete nine hours of international-focused courses. These courses can be satisfied within the 125 required hours and do not require additional coursework. At least three credits must be a Business or Economics course at the 300-level or above. The remaining six credits can come from: a) two Carolina Core courses OR b) two 200-level or above foreign language course(s) in the same language. For a complete list of the these courses, please see the Bulletin.
- All undergraduate students must take a 3-credit course or its equivalent with a passing grade that covers the founding documents. This course may fulfill any requirement in the program of study. Courses that meet this requirement are listed in the academic bulletin.
- The last 30 credit hours toward your degree must be earned in residence at the University of South Carolina-Columbia.

University Requirements: Bachelor's degree-seeking students must meet Carolina Core (general education) requirements. For more information regarding these requirements, please visit the Carolina Core page on the University website.

Codes:			
CC	Carolina Core	**CC-INF**	Carolina Core – Information Literacy
CC-AIU	Carolina Core-Aesthetic and Interpretive Understanding	**CC-INT**	Carolina Core – Integrative Course
CC-ARP	Carolina Core-Analytical Reasoning and Problem-Solving	**CC-SCI**	Carolina Core – Scientific Literacy
CC-CMS	Carolina Core-Effective, Engaged, and Persuasive Communication: Spoken Component	**CC-VSR**	Carolina Core – Values, Ethics, and Social Responsibility
CC-CMW	Effective, Engaged, and Persuasive Communication: Written Component	**CR**	College Requirement
CC-GFL	Carolina Core-Global Citizenship and Multicultural Understanding: Foreign Language	**MR**	Major Requirement
CC-GHS	Carolina Core – Historical Thinking	**PR**	Program Requirement
CC-GSS	Carolina Core – Social Sciences		

Disclaimer: Major maps are only a suggested or recommended sequence of courses required in a program of study. Please contact your academic advisor for assistance in the application of specific coursework to a program of study and course selection and planning for upcoming semesters.