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.

<table>
<thead>
<tr>
<th>Critical</th>
<th>Course Subject and Title</th>
<th>Credit Hours</th>
<th>Min. Grade</th>
<th>Major GPA</th>
<th>Code</th>
<th>Prerequisites</th>
<th>Notes</th>
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<tr>
<td>Semester One (15-16 Credit Hours)</td>
<td>ENGL 101 Critical Reading and Composition</td>
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<td>MATH 122 Calculus for Bus. Admin. &amp; Soc. Sciences or MATH 141 Calculus 1</td>
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<td></td>
<td>MGSC 290 Computer Info. Systems in Business or ECON 221 Principles of Microeconomics or ECON 222 Principles of Macroeconomics</td>
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<td>Semester Two (15-16 Credit Hours)</td>
<td>ENGL 102 Rhetoric and Composition</td>
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<td>STAT 206 Elementary Statistics for Business</td>
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<td>MATH 111 or higher</td>
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<td>ACCT 225 Introduction to Financial Accounting</td>
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<td>MGSC 290 Computer Info. Systems in Business or ECON 221 Principles of Microeconomics or ECON 222 Principles of Macroeconomics</td>
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<td>ACCT 401 Financial Accounting I</td>
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<td>ACCT 226</td>
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<td>ACCT 402 Cost/Managerial Accounting</td>
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<td>ACCT 226</td>
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<td>FINA 363 Introduction to Finance</td>
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<td>ECON 221, ACCT 225, &amp; STAT 206</td>
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<td>MKTG 350 Principles of Marketing</td>
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<td>ECON 221/222, ACCT 225/226</td>
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<td>Semester Five (15-16 Credit Hours)</td>
<td>ACCT 404 Accounting Information Systems I</td>
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<td>ACCT 405 Financial Accounting II</td>
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<td>MGSC 395 Operations Management</td>
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<td>Semester Six (15 Credit Hours)</td>
<td>ACCT 403 Tax I</td>
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<td>ACCT 500-level Elective</td>
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<td>MGTM 371 Principles of Management</td>
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<td>Semester Seven (18 Credit Hours)</td>
<td>ACCT 406 Auditing I</td>
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<td>ACCT 404; Pre-req or Co-req: ACCT 405</td>
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<td>ACCT 324 Survey of Commercial Law</td>
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### Semester Eight (15 Credit Hours)

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<th>Course</th>
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<tr>
<td>MGMT 478 Strategic Management</td>
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<td>ACCT 500-level Elective</td>
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<td>C</td>
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<tr>
<td>Minor or Directed Coursework</td>
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<td>PR</td>
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<td>Minor or Directed Coursework</td>
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### Graduation Requirements Summary

<table>
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<tr>
<th>Minimum Total Hours</th>
<th>Minimum Major Requirements Hours</th>
<th>College &amp; Program Requirements Hours</th>
<th>Carolina Core Hours</th>
<th>Minimum Institutional GPA</th>
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<tr>
<td>125</td>
<td>24</td>
<td>58-70</td>
<td>31-43</td>
<td>2.800</td>
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</tbody>
</table>

1. Regardless of individual course grades, students must maintain a minimum 3.00 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. Directed coursework may consist of courses toward a cognate, concentration, or directed study.
8. Accounting Electives (6 credit hours)

**Choose from the following:**

- ACCT 501 – Financial Accounting III (3)
- ACCT 502 – Advanced Cost/Managerial Accounting (3)
- ACCT 504 – Legal Issues for Accountants (3)

**Choose 1:**

- ACCT 505 – Government and Nonprofit Accounting (3)
- ACCT 506* – International Financial Reporting (3)
- ACCT 590 – Special Topics in Accounting (3) – By department selection process

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**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 (12 hours) in conjunction with the Accounting major.

**Required:**

- MGSC 394 – Data Analytics for Business (3)
- ACCT 404 – Accounting Information Systems I (3)
- ECON 436 – Introductory Econometrics (3)

**Choose 1:**

- FINA 469 – Investment Analysis & Portfólio Management (3)
- FINA 472 – Student-Managed Investments (3)

- 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 122 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 courses, please visit: [http://moore.sc.edu/academicprograms/undergraduate/globalexperience/internationalrequirement.aspx](http://moore.sc.edu/academicprograms/undergraduate/globalexperience/internationalrequirement.aspx)
- The last 30 credit hours toward your degree must be earned in residence at the University of South Carolina-Columbia.

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**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](http://moore.sc.edu/academicprograms/undergraduate/globalexperience/internationalrequirement.aspx) page on the University website.

**Codes:**

- CC Carolina Core
- CC-AU Carolina Core-Aesthetic and Interceptive Understanding
- CC-ARP Carolina Core-Analytical Reasoning and Problem-Solving
- CC-CMS Carolina Core-Effective, Engaged, and Persuasive Communication: Spoken Component
- CC-CMW Effective, Engaged, and Persuasive Communication: Written Component
- CC-GFL Carolina Core-Global Citizenship and Multicultural Understanding: Foreign Language
- CC-GHS Carolina Core – Historical Thinking
- CC-GSS Carolina Core – Social Sciences
- CC-ING Carolina Core – Information Literacy
- CC-INQ Carolina Core – Integrative Course
- CC-SCI Carolina Core – Scientific Literacy
- CC-VSR Carolina Core – Values, Ethics, and Social Responsibility
- COL College Requirement
- MA Major Requirement
- PR Program Requirement

**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.