



**Transfer Advising Guide: SCTSC Associate in Arts to Bachelor of Science in Business Administration,  
Accounting Major  
Bulletin Year: 2025-2026**

This course plan provides a recommended sequence for this major. For detailed degree requirements, please refer to the University of South Carolina Bulletin. Additionally, reach out to your academic advisor at your technical college for assistance in navigating coursework in your college program of study. Your University of South Carolina advisor will help with course selection and planning for upcoming semesters after transfer.

Course Subject and Title	Credit Hours	Min. Grade	USC Equivalent Course	USC Degree Applicability
<b>Semester One (15 Credit Hours)</b>				
ENG 101 English Composition I	3	C	ENGL 101 Critical Reading & Composition	CC-CMW
<b>MAT 130 Elementary Calculus<sup>2</sup></b>	<b>3</b>	<b>C</b>	<b>MATH 122 Calculus for BA &amp; Soc Science</b>	<b>CC-ARP</b>
ACC 101 Principles of Accounting I	3	C	ACCT 225 Financial Accounting	CR
CPT 170 Microcomputer Applications or CPT 174 Microcomputer Spreadsheets	3	C	MGSC 290: Comp Info Systems in Business or ITEC 264 Computer Applications in Business I	CR
COL 105 Freshman Seminar	3	C	UNEL 001T Freshman Seminar	PR Elective
<b>Semester Two (15 Credit Hours)</b>				
ENG 102: English Composition II	3	C	ENGL 102 Rhetoric & Composition	CC-CMW/ INF
MAT 120 Probability & Statistics or BUS 240 Business Statistics	3	C	STAT 201 Elementary Statistics or STAT 206 Elementary Statistics for Business	CC-ARP
ECO 211 Microeconomics	3	C	ECON 221 Microeconomics	CR
SPC 205 Public Speaking	3	C	SPCH 140 Public Communication	CC-CMS
PSC 201 American Government or PSY General Psychology or SOC 101 Intro to Sociology or REL 101 Intro to Religion	3	C	POLI 201 American national Government or PSYC 101 Intro to Psychology or SOCY 101 Intro to Sociology or RELG 101 Exploring Religion	CC- GSS
Course Subject and Title	Credit Hours	Min. Grade	SCTCS Equivalent Course	USC Degree Applicability
<b>Semester Three (15 Credit Hours)</b>				
ACCT 226 Managerial Accounting	3	C	ACC 102 Principles of Accounting II	CR
ECON 222 Macroeconomics	3	C	ECO 210 Macroeconomics	CR
FINA 363 Introduction to Finance	3	C	No SCTCS Equivalent	CR
MGMT 250 Professional Communication	3	C	ENG 165 Professional Communications or ENG 170 Professional Communications	CR
Foreign language or Approved Elective	3		Equivalent language Course ***	CC- GFL/ PR
<b>Semester Four (16 Credit Hours)</b>				
MGSC 291 Applied Statistics for Business	3	C	No SCTCS Equivalent	CR
ACCT 401 Financial Accounting I and Lab	3	C	No SCTCS Equivalent	MR
MGMT 371 Principles of Management	3	C	No SCTCS Equivalent	CR
Foreign language or Approved Elective	3		Equivalent language Course ***	CC- GFL/ PR
BADM 301 Business Careers in the Global Economy	1	C	No SCTCS Equivalent	CR
Carolina Core AIU ***	3		Equivalent AIU Course ***	CC- AIU
Course Subject and Title	Credit Hours	Min. Grade	SCTCS Equivalent Courses (where applicable)	USC Degree Applicability
<b>Semester Five (16 Credit Hours)</b>				
ACCT 402 Cost/Managerial Accounting	3	C	No SCTCS Equivalent	MR
ACCT 405 Financial Accounting II	3	C	No SCTCS Equivalent	MR
Carolina Core SCI ***	4		ASTR 101 Intro to Astronomy or BIOL 101/ 101L Biological principles I w/ Lab or CHEM 101 Fundamental Chemistry I or GEOG 104 Intro to Physical Geography	CC- SCI
MKTG 350 Principles of Marketing	3	C	No SCTCS Equivalent	CR
Additional Required Credits	3	C		PR
<b>Semester Six (15 Credit Hours)</b>				
ACCT 403 Tax I	3	C	No SCTCS Equivalent	MR
ACCT 404 Accounting Information Systems I	3	C	No SCTCS Equivalent	MR
Carolina Core SCI***	3		Equivalent SCI Course ***	CC- SCI
ACCT 324 Survey of Commercial Law	3	C	No SCTCS Equivalent	CR
Additional Required Credits	3	C		PR

Semester Seven (15 Credit Hours)				
ACCT 406 Auditing	3	C	No SCTCS Equivalent	MR
Accounting Elective	3	C	No SCTCS Equivalent	MR
MGSC 395 Operations Management	3	C	No SCTCS Equivalent	CR
HIST 111 US History to 1865	3		HIST 201: American History: Disc to 1877	CC-GHS/ FD
Additional Required Credits	3	C	No SCTCS Equivalent	PR
Semester Eight (18 Credit Hours)				
Accounting Elective	3	C	No SCTCS Equivalent	MR
MGMT 478 Strategic Management	3	C	No SCTCS Equivalent	CR
Carolina Core VSR ***	3	C	Equivalent VSR Course ***	C CC-VSR
Additional Required Credits	3	C		PR
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**Additional Information Specific to the Darla Moore School of Business:**

Transfer applicants must have a minimum cumulative GPA of 3.25 on all college-level coursework and must have completed **MAT 130 (Elementary Calculus)**<sup>2</sup> with a grade of "C" or higher. Admission is available for the summer and fall terms only. Students must have earned at least 30 semester hours at the time of application.

Please note that admission into the Darla Moore School of Business is highly competitive. Meeting the minimum GPA and calculus requirement does not guarantee admission.

<sup>1</sup>*Semesters One and Two are applicable to all majors within the Darla Moore School of Business. Semesters Three and beyond may vary depending on the student's intended major.*

\* Additional courses may be transferred.

For more information about program requirements please visit <https://academicbulletins.sc.edu/undergraduate/programs-az/> and the course equivalency transfer table at [https://banner.onecarolina.sc.edu/BannerExtensibility/customPage/page/z\\_spg\\_codes-transferequiv?mepCode=COL](https://banner.onecarolina.sc.edu/BannerExtensibility/customPage/page/z_spg_codes-transferequiv?mepCode=COL) to determine how additional courses may transfer from your institution.

\*\*Not all USC majors offer Transfer Advising Guides. The university's top transfer majors were selected for these guides.

\*\*\* In Resident Requirement: The last 25% of a student's degree must be completed in residence at the University of South Carolina, and at least half of the hours in the student's major course and in the student's minor courses (if applicable) must be taken at the University.

\*\*\*\* Transfer credits to USC must be from regionally accredited institutions for academic courses completed with grades of **C-** or better.

Disclaimer: Transfer Advising Guides 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.

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