

Course Advising for Accounting Majors

When planning your schedule, it is important that you think ahead and plan to take the courses you need to meet your goals. If you are pursuing CPA licensure, it is imperative that you ensure that you will meet the necessary requirements. Refer to our [CPA Information](#) webpage for more information.

Course advising for Accounting and Information Systems (AIS) majors is described in a separate webpage.

Useful page links:

- SCU Course [Bulletin](#)
- Information about [Pathways](#)
- Information regarding [prerequisites](#)
- Accounting major requirements [checklist](#)
- Information about [tentative course offerings](#) (This link brings you to the Registrar's office main page. Select the link on this page that has the word "tentatives" in its title to find tentative course listings by quarter before they arrive on Workday).
- How to complete your [course plan](#)
- Scheduling [tips](#)
- Guidelines for [first-year business students](#)

General advice for Accounting and AIS majors:

1. The LSB core curriculum requires all business students to take two lower division accounting courses: ACTG 11 (Introduction to Financial Accounting) and ACTG 12 (Introduction to Managerial Accounting). Students typically take ACTG 11 in the fall or winter quarter of their sophomore year, and take ACTG 12 in the winter or spring quarter of the same year.

2. Don't be afraid to attend a career fair or recruiting event in your first year at SCU! It's never too early to begin looking at opportunities, especially if you identify as a minority or a first-generation student. Many CPA firms have diversity programs for first-year students that can lead to internships after your sophomore and junior years. Even if you're not set on majoring in Accounting or AIS, these programs provide great work experience as well as resume builders that can help to kickstart your career.

3. Once you register as an Accounting or AIS major, the Accounting Department and SCU Accounting Association will continually send you information by email about upcoming events. Many of these events (e.g., Meet the Firms; Corporate Accounting Career Night; Accounting Information Night; Winter Accounting Career Fair) occur in the Fall and Winter quarters of your sophomore year.

4. The Accounting Department website maintains a [calendar of upcoming activities](#) and events for Accounting and AIS majors. We recommend that you view this calendar regularly for updates.

5. Many Accounting and AIS majors begin their professional careers at CPA firms. Advice for students interested in working at a CPA firm is included below under the following headings:

- Tips for students interested in interning at a CPA firm
- Tips for students who are interested in working for a CPA firm after graduation

6. SCU Accounting and AIS alums serve in a variety of leadership positions at professional CPA Firms (including all the Big Four), professional service and financial service firms like Accenture and

Blackrock, and at both well-known and not-so-well-known companies throughout California and the rest of the nation. Most significant CPA firms designate SCU as a target school for their recruiting activities.

7. Most accounting professors previously worked at CPA firms and corporate businesses before joining SCU and they continue to interact with professionals at Silicon Valley CPA firms while working at SCU. Please contact your accounting professor, your SCU Accounting Association officers, and your accounting peer advisors if you have any questions about the recruiting process or about career opportunities for Accounting and AIS majors.

8. The Accounting Department maintains a [set of recruiting guidelines](#) that CPA firms must follow when recruiting SCU Accounting and AIS majors. The guidelines are designed to provide a level playing field among the recruiting firms and ensure that students have the time they need to adequately consider their internship and employment options. Based on feedback from students and firms, we continually update these guidelines to create a constructive recruiting environment for our majors.

9. The SCU Center for Accounting Research and Education (CARE) organizes information and networking events for SCU Accounting and AIS majors and supports our students in their recruiting interactions with CPA firms. Please contact us (actg-care@scu.edu) if you encounter recruiters who are not following the SCU Accounting Program recruiting guidelines or if you wish to consider alternative career decisions.

Tips about accounting courses for Accounting majors:

1. All majors must complete (in sequential order) a three-quarter upper division sequence in financial accounting: ACTG 130 (Intermediate Financial Accounting I), ACTG 131 (Intermediate Financial Accounting II), and ACTG 132 (Advanced Financial Accounting). ACTG 130 and ACTG 131 should be taken during your junior year. Students who are not studying abroad should take ACTG 130 in their Junior year Fall quarter, and ACTG 131 in their Junior year Winter quarter. Students who are studying abroad during their Junior Year Fall quarter should take ACTG 130 in the Winter quarter and ACTG 131 in the Spring quarter. ACTG 132 can be completed in the Junior year Spring quarter, or during the Senior year.

2. ACTG 120 (Accounting Data Analysis and Visualization) is typically offered in the Spring and Fall quarters, and must be completed before, or taken concurrently with, ACTG 130. If you are studying abroad during Fall quarter junior year, then you must take ACTG 120 during Sophomore year Spring quarter, because you will be taking ACTG 130 in the Winter quarter, and ACTG 120 is typically not offered during the Winter quarter.

3. Each required upper division accounting course is usually offered in two different quarters each academic year, usually according to the following schedule:

- ACTG 120: Fall and Spring
- ACTG 130: Fall and Winter
- ACTG 131: Winter and Spring
- ACTG 132: Fall and Spring
- ACTG 134: Fall and Winter
- ACTG 135: Fall and Spring
- ACTG 136: Fall and Winter
- ACTG 138: Winter and Spring

However, these are subject to change. Please refer to the “Schedule of Upper Division Accounting Classes” sheet, available on the “Advising” section of the Accounting Department website (<https://www.scu.edu/business/accounting/academics/advising>).

4. LSB students must take either OMIS 34 (Science, Information Technology, Business and Society) or ACTG 134 to fulfill the “Information Systems” requirement of the business school core curriculum. However, students who take OMIS 34 before declaring an accounting major will still need to take ACTG 134 to meet the requirements of the accounting major. In other words, ACTG 134 can replace OMIS 34 for the purpose of meeting the business school core curriculum requirements, but OMIS 34 cannot replace ACTG 134 for the purpose of meeting the accounting major requirements.

5. While it is important you get all the courses you need, you will need to remain somewhat flexible with the timing of when you take each course. Given the demand for accounting classes and the limited number of seats available, some of the most popular courses may have a wait list. The SCU Accounting Department guarantees that each Accounting major will be able to take at least one required accounting course per quarter in your junior and senior years (as long as the course is scheduled for that quarter).

6. Some of the required courses offered by the Accounting Department and the business school take more time and have higher workloads than others, so please keep this in mind when planning your schedule. We tend to see students having more success with these higher workload classes are spread out across the quarters.

7. SCU students are required to supplement their core curriculum courses with a “Pathway” cluster of courses that promote integrative and intentional learning. While business majors have a multitude of Pathway options to choose from, we recommend choosing a Pathway which includes classes that overlap with Accounting major coursework. Please refer to SCU’s “Pathways” webpage for more information (see the link above). The following Pathways include ACTG classes:

- “Applied Ethics”: ACTG 144
- “The Digital Age”: ACTG 120 + ACTG 134
- “Values in Science & Technology”: ACTG 134

8. Workday will not let you register for more than 19 units in your initial registration period. Sometimes you will find that the courses that you want to take are full. If you defer taking some 4-unit lower division core classes until your junior or senior years (when you are mostly taking 5-unit upper division courses), you can optimize your schedule to take exactly 19 units (3 upper division, 1 lower division) in a single quarter.

9. Though Workday will not let you register for more than 19 units in your initial registration period, many Accounting majors end up taking more than 19 units in some quarters. Students can register for the additional units starting the first day of the quarter.

Tips for students interested in interning at a CPA firm

1. Many majors intern at CPA firms during the summer following their third (junior) year. Though recruiting at accounting firms has evolved into an ongoing year-round process, formal interviews with tend to cluster around two different times:

- Sophomore winter quarter
- Junior fall quarter

2. *Sophomore winter quarter internship interviews.* Many majors interview for internships which will take place in the summer between their junior and senior year during the winter quarter of their sophomore year (i.e., more than a year before these internships begin). About one-third of majors accept internships through the winter interview process. The SCU Accounting Department holds the Winter Career Fair in late January or Early February (typically two weeks after Accounting Information Night) so that students can discuss these internship opportunities with CPA firms. Students who receive internship offers from these interviews will have acceptance deadlines ranging from May through August. Students who are not ready to accept these “early” offers can decline the offer and interview again with the same firm (and other firms) in the fall quarter.

3. *Junior fall quarter internship interviews.* Majors can also interview for internships during the fall quarter of their junior year. About one-third of majors accept internships at CPA firms and other consultancies through these fall interviews. The SCU Accounting Association holds a career fair (Meet the Firms Night) in the second week of the fall quarter so that students can discuss these internship opportunities with CPA firms. Students who receive internship offers from these interviews will have an acceptance deadline of the Friday before Thanksgiving.

4. CPA firm internships typically provide three types of services: advisory, assurance (i.e., audit), and tax-related services. Many students intern in one of these areas during the summer following their junior year (assurance is the most popular of the three service lines). Knowing this, we recommend that you take either ACTG 135 (Audit) or ACTG 138 (Taxation) before your summer internship based on the service line you choose (e.g., if you are hired as an advisory or assurance intern, taking ACTG 135 will help you better understand the work you will be doing as an intern). That being said, please plan ahead as much as possible: the Accounting Department cannot guarantee that you will be able to take ACTG 135 or 138 in your junior year just because you have an internship in that field.

5. Students who do not get CPA firm internships (or did not receive or accept a full-time position following a junior summer internship) can interview for full-time positions at CPA firms during the fall quarter of their senior year. All CPA firms that recruit at SCU will seek to hire senior Accounting majors who have not previously accepted a position.

Tips for students who are interested in working for a CPA firm after graduation

1. There are educational requirements which must be met if you want to become a licensed CPA. These requirements require students to take a certain number of courses in specific subject areas and a minimum number of units of education at a college or university. Santa Clara Accounting and AIS majors are typically able to meet the educational requirements for CPA licensure in California with our four-year program.

- Careful course planning is essential and we encourage students who are considering Accounting or AIS majors to familiarize themselves with the resources listed in our [CPA Information webpage](#).
- If you wish to become licensed in a state other than California, you will need to check with the Board of Accountancy in that state, as licensure requirements differ across states.
- Many CPA firms in California will not allow their new employees to begin working full-time after graduation until they meet the educational requirements for CPA licensure.

2. CPA candidates in California must complete 45 units of accounting courses before obtaining a CPA license. All SCU Accounting and AIS majors meet this requirement by completing the required courses in their majors.

3. CPA candidates must complete 225 quarter units of education before obtaining a CPA license. Most SCU Accounting/AIS majors create course plans to meet this requirement before graduation (qualifying units can include advanced placement courses that transferred to SCU, as well as course units taken at other colleges and universities). Please contact the Drahmman Center Faculty Advisor for Accounting (Wendy Donohoe), an Accounting peer advisor, or your faculty advisor for assistance in developing a course plan to meet this goal.
4. California CPA candidates must take an accounting ethics course before obtaining a CPA license. Though not required for the Accounting or AIS majors, we recommend that students take ACTG 144 (Accounting Ethics) if you wish to eventually be licensed as a CPA in California. If you are deciding to pursue a CPA certification, it is important you factor this course into your schedule. Please refer to the "Accounting Upper Division Cheat Sheet" (see the link below) to determine when ACTG 144 will be offered each quarter. Note: since this course is not required for the major, it can be taken on a pass-fail basis.
5. Students interested in obtaining additional units for CPA licensure can consider taking the contemporary business seminar series offered to juniors (ACTG 161; 162) and seniors (ACTG 171, 172) during the fall and winter quarters of their final two years. Each course is 2-units and may be taken pass/fail. Space in each course is guaranteed for any Accounting or AIS major who wishes to take the course.
6. Students can also obtain additional units for CPA licensure by registering for ACTG 198 (Accounting Internship) during the quarter in which they work in local accounting or corporate firms. Students can register for independent study units ranging from 2-10 units on a pass/fail basis.
7. Studying abroad will not inhibit a student's ability to graduate on time nor become CPA eligible. The Accounting and AIS programs are designed so that students can study abroad and complete all their coursework within four years.
8. The State of California generally allows you to register for the CPA Exam if you are currently enrolled in a college or university and are within 180 days of your graduation date. Practically, what this means is that if you are graduating at the end of the Spring quarter, you can take the Exam as early as January. To register early, as part of your Exam application you will need to complete a Certificate of Enrollment Form and have the Registrar's office scan and email it directly to the California Board of Accountancy. Please see [here](#) for more information on early enrollment from the California Board of Accountancy.
9. If you completed an internship with an accounting firm during the summer between your junior and senior year, and you accept an offer to work with that firm full-time, then most likely the firm will send you CPA Exam prep course materials shortly after you accept the firm's offer.
- 10. We strongly encourage our Accounting students to take advantage of California's early exam enrollment option.** It is in your interest to complete as many exam sections as possible before starting to work full-time, and your firm will be encouraging you to do the same. Many students who graduate early (e.g., in the Winter quarter) or take a reduced load in the Spring quarter of their Senior year have extra time to study and complete exam sections early.
11. Many firms give bonuses if you complete all four sections of the CPA exam within one year of starting full time. However, be aware that some firms do not give this bonus if all sections were passed before starting full time. Check with the firm to understand its rules regarding this issue.

Additional advising resources

- [Accounting Department Advising page](#), which includes links to the most recent annual Group Advising Session hosted by the Department Chair, and schedule of upper-division classes for the year.
- LSB Accounting [Peer Advisors](#)
- Drahmman Center Faculty Advisor for Accounting Department ([Wendy Donohoe](#))