ACCOUNTING (CAPITAL)

Admission Requirements

Applicants apply for admission to the program via the Graduate School application for admission (http://gradschool.psu.edu/prospective-students/how-to-apply/). Requirements listed here are in addition to Graduate Council policies listed under GCAC-300 Admissions Policies (http://gradschool.psu.edu/graduate-education-policies/).

Students who apply for admission should have course work substantially equivalent to an undergraduate degree in Business (or a business discipline) from Penn State University. If the undergraduate major is not Accounting, an applicant should have completed the following minimum core of accounting coursework (or its equivalent):

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCTG 211</td>
<td>Financial and Managerial Accounting for Decision Making</td>
<td>4</td>
</tr>
<tr>
<td>ACCTG 310</td>
<td>Federal Taxation I</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG 340</td>
<td>Cost Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG 403</td>
<td>Auditing</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG 471</td>
<td>Intermediate Financial Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG 472</td>
<td>Intermediate Financial Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>FIN 301</td>
<td>Corporation Finance</td>
<td>3</td>
</tr>
</tbody>
</table>

Students should have a grade point average of at least 3.0 (on a 4.0 scale) in their final 60 credits of undergraduate coursework, both overall as well as in Accounting courses. Students must submit scores from the Graduate Management Admissions Test (GMAT) or Graduate Record Examination (GRE).

The language of instruction at Penn State is English. English proficiency test scores (TOEFL/IELTS) may be required for international applicants. See GCAC-305 Admission Requirements for International Students (http://gradschool.psu.edu/graduate-education-policies/gcac/gcac-300/gcac-305-admission-requirements-international-students/) for more information.