ACCOUNTING, B.S. (ALTOONA)

Begin Campus: Any Penn State Campus
End Campus: Altoona

Program Description
This major helps students prepare for careers in auditing and public accounting, industrial and managerial accounting, and in governmental and not-for-profit accounting. It also provides a sound background for students who plan to pursue graduate studies in accounting or related fields. Students who complete the prescribed courses and earn a Bachelor of Science degree will satisfy the academic requirements to sit for the Certified Public Accountant (CPA) examination. Graduates may also elect to pursue other professional certifications, including Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), and Certified Government Financial Manager (CGFM).

What is Accounting?
Accountants develop and interpret financial data required for decision-making by managers, investors, regulators, and other stakeholders. To perform their functions, accountants must work with both numerical information and concepts, and they must be able to function effectively as individuals and in teams. Accountants work with people in their own specialized departments, and with users of financial information throughout their organization. Because of this close association with other parts of the organization, the accountant is in a unique position to develop a broad business perspective.

You Might Like This Program If...
- You are comfortable with numbers and interested in the messages and the information that they provide.
- You are organized and detail-oriented. You want to pursue a career in business or finance.

Entrance to Major
Entry to the Accounting major requires the completion of 8 entry-to-major courses: ACCTG 211\textsuperscript{1}, ECON 102, ENGL 15\textsuperscript{1} or ENGL 30H\textsuperscript{1}, FIN 301, MATH 110\textsuperscript{1} or MATH 140\textsuperscript{1}, MGMT 301, MKTG 301, SCM 200\textsuperscript{1} or STAT 200\textsuperscript{1}, and a 2.00 or higher cumulative grade-point average.

\textsuperscript{1} Course requires a grade of C or better.

Degree Requirements
For the Bachelor of Science degree in Accounting, a minimum of 120 credits is required:

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Education</td>
<td>45</td>
</tr>
<tr>
<td>Electives (non-business courses)</td>
<td>8</td>
</tr>
<tr>
<td>Requirements for the Major</td>
<td>79</td>
</tr>
</tbody>
</table>

12 of the 45 credits for General Education are included in the Requirements for the Major. This includes: 3 credits of GWS courses; 3 credits of GS courses; 6 credits of GQ courses.

Consistent with Senate policy, at least 24 credits of course work in the major and the capstone course must be completed in the respective college to earn the degree. No more than 60 credits should be from business and business-related courses.

Students wishing to fulfill the 150 credit-hour education option to become a CPA in Pennsylvania (which reduces the experience requirement for certification) are encouraged to enter Capital College’s Master of Professional Accounting program, or the Master of Business Administration program, or the Master of Science in Information Systems program subsequent to receiving their undergraduate accounting degree.

Requirements for the Major
To graduate, a student enrolled in the major must earn a grade of C or better in each course designated by the major as a C-required course, as specified by Senate Policy 82-44 (http://senate.psu.edu/policies-and-rules-for-undergraduate-students/82-00-and-83-00-degree-requirements/#82-44).

<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>ACCTG 473</td>
<td>Advanced Financial Accounting</td>
<td>3</td>
</tr>
<tr>
<td>BA 462</td>
<td>Business Strategy</td>
<td>3</td>
</tr>
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</table>

Additional Courses

<table>
<thead>
<tr>
<th>Code</th>
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<th>Credits</th>
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</thead>
<tbody>
<tr>
<td>BA 241</td>
<td>Legal Environment of Business</td>
<td>4</td>
</tr>
<tr>
<td>&amp; BA 242</td>
<td>and Social and Ethical Environment of Business</td>
<td></td>
</tr>
<tr>
<td>or BA 243</td>
<td>Social, Legal, and Ethical Environment of Business</td>
<td></td>
</tr>
</tbody>
</table>

Additional Courses: Require a grade of C or better

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>MATH 110</td>
<td>Techniques of Calculus I</td>
<td>4</td>
</tr>
<tr>
<td>or MATH 140</td>
<td>Calculus With Analytic Geometry I</td>
<td></td>
</tr>
<tr>
<td>SCM 200</td>
<td>Introduction to Statistics for Business</td>
<td>4</td>
</tr>
<tr>
<td>or STAT 200</td>
<td>Elementary Statistics</td>
<td></td>
</tr>
</tbody>
</table>

Select 6 credits of the following:

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
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</thead>
<tbody>
<tr>
<td>ACCTG 410</td>
<td>Federal Taxation II</td>
<td></td>
</tr>
<tr>
<td>ACCTG 431</td>
<td>Advanced Auditing</td>
<td></td>
</tr>
<tr>
<td>ACCTG 432</td>
<td>Accounting Information Systems</td>
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</tr>
<tr>
<td>ACCTG 440</td>
<td>Advanced Management Accounting</td>
<td></td>
</tr>
<tr>
<td>ACCTG 461</td>
<td>International Accounting</td>
<td></td>
</tr>
<tr>
<td>ACCTG 462</td>
<td>Governmental and Not-for-Profit Accounting</td>
<td></td>
</tr>
</tbody>
</table>
ACCTG 494  Research Project
ACCTG 496  Independent Studies
ACCTG 497  Special Topics

Supporting Courses and Related Areas
Select 6 credits from 200 - 400 level business courses from: ACCTG, 6
BA, ECON, FIN, MGMT, MKTG, or SCM in consultation with an
academic adviser and in support of the student's interests

General Education
Connecting career and curiosity, the General Education curriculum
provides the opportunity for students to acquire transferable skills
necessary to be successful in the future and to thrive while living in
interconnected contexts. General Education aids students in developing
intellectual curiosity, a strengthened ability to think, and a deeper sense
of aesthetic appreciation. These are requirements for all baccalaureate
students and are often partially incorporated into the requirements
of a program. For additional information, see the General Education
Requirements (https://bulletins.psu.edu/undergraduate/general-
education/baccalaureate-degree-general-education-program/) section of
the Bulletin and consult your academic adviser.

The keystone symbol appears next to the title of any course that is
designated as a General Education course. Program requirements may
also satisfy General Education requirements and vary for each program.

Foundations (grade of C or better is required.)
- Quantification (GQ): 6 credits
- Writing and Speaking (GWS): 9 credits

Knowledge Domains
- Arts (GA): 6 credits
- Health and Wellness (GHW): 3 credits
- Humanities (GH): 6 credits
- Social and Behavioral Sciences (GS): 6 credits
- Natural Sciences (GN): 9 credits

Integrative Studies (may also complete a Knowledge Domain
requirement)
- Inter-Domain or Approved Linked Courses: 6 credits

University Degree Requirements
First Year Engagement
All students enrolled in a college or the Division of Undergraduate Studies
at University Park, and the World Campus are required to take 1 to 3
credits of the First-Year Seminar, as specified by their college First-Year
Engagement Plan.

Other Penn State colleges and campuses may require the First-Year
Seminar; colleges and campuses that do not require a First-Year Seminar
provide students with a first-year engagement experience.

First-year baccalaureate students entering Penn State should consult
their academic adviser for these requirements.

Cultures Requirement
6 credits are required and may satisfy other requirements
- United States Cultures: 3 credits
- International Cultures: 3 credits

Writing Across the Curriculum
3 credits required from the college of graduation and likely prescribed as
part of major requirements.

Total Minimum Credits
A minimum of 120 degree credits must be earned for a baccalaureate
degree. The requirements for some programs may exceed 120 credits.
Students should consult with their college or department adviser for
information on specific credit requirements.

Quality of Work
Candidates must complete the degree requirements for their major and
earn at least a 2.00 grade-point average for all courses completed within
their degree program.

Limitations on Source and Time for Credit Acquisition
The college dean or campus chancellor and program faculty may require
up to 24 credits of course work in the major to be taken at the location or
in the college or program where the degree is earned. Credit used toward
degree programs may need to be earned from a particular source or
within time constraints (see Senate Policy 83-80 (http://senate.psu.edu/
policies-and-rules-for-undergraduate-students/82-00-and-83-00-degree-
requirements/#83-80)). For more information, check the Suggested
Academic Plan for your intended program.

Program Learning Objectives
- Formulate thoughts and ideas in a way that can be clearly understood
  by a target audience
- Demonstrate competence in Auditing
  - Convey ideas in a clear, coherent manner in verbal and written
    communication
  - Be competent in social and ethical decision making
  - Recognize and critically assess her/his actions and those of others
    within the context of business decision making
  - Structure and synthesize ambiguous information, analyze and
    interpret information and, be able to transfer these skills across
    different settings
  - Effectively evaluate the impact and implications of relevant business
    functions and develop an integrative, interdisciplinary appreciation of
    business situations, problems and solutions
- Demonstrate competence in the preparation of financial accounting
  information
- Demonstrate competence in Cost accounting
- Demonstrate competence in Tax Accounting

Academic Advising
The objectives of the university's academic advising program are to help
advisees identify and achieve their academic goals, to promote their
intellectual discovery, and to encourage students to take advantage of
both in-and out-of class educational opportunities in order that they
become self-directed learners and decision makers.

Both advisers and advisees share responsibility for making the advising
relationship succeed. By encouraging their advisees to become engaged
in their education, to meet their educational goals, and to develop the
habit of learning, advisers assume a significant educational role. The
advisee's unit of enrollment will provide each advisee with a primary
academic adviser, the information needed to plan the chosen program of
study, and referrals to other specialized resources.
READ SENATE POLICY 32-00: ADVISING POLICY (https://senate.psu.edu/policies-and-rules-for-undergraduate-students/32-00-advising-policy/)

Altoona

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advising@outreach.psu.edu

Suggested Academic Plan

The suggested academic plan(s) listed on this page are the plan(s) that are in effect during the 2022-23 academic year. To access previous years' suggested academic plans, please visit the archive (https://bulletins.psu.edu/undergraduate/archive/) to view the appropriate Undergraduate Bulletin edition (Note: the archive only contains suggested academic plans beginning with the 2018-19 edition of the Undergraduate Bulletin).

Accounting, B.S. at Altoona Campus

The course series listed below provides only one of the many possible ways to move through this curriculum. The University may make changes in policies, procedures, educational offerings, and requirements at any time. This plan should be used in conjunction with your degree audit (accessible in LionPATH as either an Academic Requirements or What If report). Please consult with a Penn State academic adviser on a regular basis to develop and refine an academic plan that is appropriate for you.

<table>
<thead>
<tr>
<th>First Year</th>
<th>Credits</th>
<th>Spring</th>
<th>Credits</th>
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<tbody>
<tr>
<td>Fall</td>
<td></td>
<td></td>
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<tr>
<td>MATH 110 or 140† †</td>
<td>4</td>
<td>CAS 100†</td>
<td>3</td>
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<tr>
<td>General Education Course</td>
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<td>General Education Course</td>
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<tr>
<td>General Education Course</td>
<td>3</td>
<td>General Education Course</td>
<td>3</td>
</tr>
<tr>
<td>ECON 102† †</td>
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<td>General Education Course</td>
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<tr>
<td>ENGL 15 or 30H† †</td>
<td>3</td>
<td>MGMT 301† †</td>
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<td>PSU 3</td>
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<tr>
<td>Second Year</td>
<td>Credits</td>
<td>Spring</td>
<td>Credits</td>
</tr>
<tr>
<td>Fall</td>
<td></td>
<td></td>
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<td>STAT 200 or SCM 200† †</td>
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<td>ACCTG 211† †</td>
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<td>ECON 104</td>
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<td>MKTG 301†</td>
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<td>FIN 301†</td>
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<td>MIS 204</td>
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<td></td>
<td>15.5</td>
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<td>16.5</td>
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<tr>
<td>Third Year</td>
<td>Credits</td>
<td>Spring</td>
<td>Credits</td>
</tr>
<tr>
<td>Fall</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACCTG 340*</td>
<td>3</td>
<td>ACCTG 310*</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG 471*</td>
<td>3</td>
<td>ACCTG 472*</td>
<td>3</td>
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<tr>
<td>BA 241</td>
<td>2</td>
<td>200-400 level Business course in consultation with adviser</td>
<td>3</td>
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<tr>
<td>BA 242</td>
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<td>200-400 level Business course in consultation with adviser</td>
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<td>SCM 301</td>
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<td>15</td>
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<td>Fourth Year</td>
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<td>Spring</td>
<td>Credits</td>
</tr>
<tr>
<td>Fall</td>
<td></td>
<td></td>
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<tr>
<td>ACCTG 473*</td>
<td>3</td>
<td>ACCTG 403*</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG Elective*</td>
<td>3</td>
<td>BA 462*</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG Elective*</td>
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<td>Non-business Elective</td>
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<td>BA 364Y</td>
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<td>General Education Course</td>
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</tr>
<tr>
<td></td>
<td>15</td>
<td></td>
<td>11</td>
</tr>
</tbody>
</table>

Total Credits 121

* Course requires a grade of C or better for the major
† Course requires a grade of C or better for General Education
# Course is an Entrance to Major requirement
‡ Course satisfies General Education and degree requirement

University Requirements and General Education Notes:

US and IL are abbreviations used to designate courses that satisfy University Requirements (United States and International Cultures).
W, M, X, and Y are the suffixes at the end of a course number used to designate courses that satisfy University Writing Across the Curriculum requirement.

GWS, GQ, GHW, GN, GA, GH, and GS are abbreviations used to identify General Education program courses. General Education includes Foundations (GWS and GQ) and Knowledge Domains (GHW, GN, GA, GH, GS, and Integrative Studies). Foundations courses (GWS and GQ) require a grade of ‘C’ or better.

Integrative Studies courses are required for the General Education program. N is the suffix at the end of a course number used to designate an Inter-Domain course and Z is the suffix at the end of a course number used to designate a Linked course.

Career Paths
Because the Harrisburg area is the center of industry and economic development for south-central Pennsylvania, Penn State Harrisburg accounting students are provided with many opportunities to experience the world of business.

Careers
An accounting degree helps students prepare for careers in auditing and public accounting, industrial and managerial accounting, and in governmental and not-for-profit accounting. Students who complete the prescribed courses and earn a BS degree will satisfy the academic requirements to sit for the Certified Public Accountant (CPA) examination. Graduates may also elect to pursue other professional certifications, including Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), and Certified Government Financial Manager (CGFM).

MORE INFORMATION ABOUT POTENTIAL CAREER OPTIONS FOR GRADUATES OF THE ACCOUNTING PROGRAM (https://harrisburg.psu.edu/business-administration/accounting/bachelor-science-accounting/)

Opportunities for Graduate Studies
The Bachelor of Science in Accounting provides a sound background for students who plan to pursue graduate studies in accounting or related fields, including Penn State’s Master of Professional Accounting.

MORE INFORMATION ABOUT OPPORTUNITIES FOR GRADUATE STUDIES (https://harrisburg.psu.edu/business-administration/accounting/bachelor-science-accounting/)

Professional Licensure/Certification
Many U.S. states and territories require professional licensure/certification to be employed. If you plan to pursue employment in a licensed profession after completing this program, please visit the Professional Licensure/Certification Disclosures by State (https://psu.edu/state-licensure-disclosures/) interactive map.

Contact
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