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, ECON 102, ENGL 15 or ENGL 30H, FIN 301, MATH 110 or MATH 140, MGMT 301, MKTG 301, SCM 200 or STAT 200; and a 2.00 or higher cumulative grade-point average.

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>
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<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 (https://senate.psu.edu/policies-and-rules-for-undergraduate-students/82-00-and-83-00-degree-requirements/).

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
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<tbody>
<tr>
<td>ACCTG 440</td>
<td>Advanced Management Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG 461</td>
<td>International Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG 462</td>
<td>Governmental and Not-for-Profit Accounting</td>
<td>3</td>
</tr>
</tbody>
</table>

Additional Courses:

| BA 241 | Legal Environment of Business                  | 4       |
| & BA 242| and Social and Ethical Environment of Business | 4       |
| or BA 243| Social, Legal, and Ethical Environment of Business | 4   |

| MATH 110| Techniques of Calculus I                       | 4       |
| or MATH 140| Calculus With Analytic Geometry I          | 4       |
| SCM 200 | Introduction to Statistics for Business       | 4       |
| or STAT 200| Elementary Statistics                   | 4       |

Select 6 credits of the following:

| ACCTG 410 | Federal Taxation II                         | 3       |
| ACCTG 431 | Advanced Auditing                           | 3       |
| ACCTG 432 | Accounting Information Systems             | 3       |
| ACCTG 440 | Advanced Management Accounting             | 3       |
| ACCTG 461 | International Accounting                  | 3       |
| ACCTG 462 | Governmental and Not-for-Profit Accounting | 3       |
their academic adviser for these requirements.

First-year baccalaureate students entering Penn State should consult Seminar; colleges and campuses that do not require a First-Year Seminar.

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.

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 and Inter-Domain courses do not meet this requirement.)
• Quantification (GQ): 6 credits
• Writing and Speaking (GWS): 9 credits

Breadth in the Knowledge Domains (Inter-Domain courses do not meet this requirement.)
• Arts (GA): 3 credits
• Health and Wellness (GHW): 3 credits
• Humanities (GH): 3 credits
• Social and Behavioral Sciences (GS): 3 credits
• Natural Sciences (GN): 3 credits

Integrative Studies
• Inter-Domain Courses (Inter-Domain): 6 credits

Exploration
• GN, may be completed with Inter-Domain courses: 3 credits
• GA, GH, GN, GS, Inter-Domain courses. This may include 3 credits of World Language course work beyond the 12th credit level or the requirements for the student's degree program, whichever is higher: 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 (https://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/students/policies-and-rules-for-undergraduate-students/32-00-advising-policy/)

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Suggested Academic Plan
The suggested academic plan(s) listed on this page are the plan(s) that are in effect during the 2024-25 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.

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.

First Year
<table>
<thead>
<tr>
<th>Fall</th>
<th>Credits</th>
<th>Spring</th>
<th>Credits</th>
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<tbody>
<tr>
<td>MATH 110 or 140†‡</td>
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<td>CAS 100‡</td>
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<td>General Education Course</td>
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<td>General Education Course</td>
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<tr>
<td>ECON 102#</td>
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<td>General Education Course</td>
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<td>ENGL 15 or 30H#</td>
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<td>MGMT 301#</td>
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<td>PSU 3</td>
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Second Year
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<tbody>
<tr>
<td>STAT 200 or SCM 200†‡</td>
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<td>General Education Course</td>
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<tr>
<td>ACCTG 211#</td>
<td>4</td>
<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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Third Year
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<tr>
<td>ACCTG 340*</td>
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<td>ACCTG 310*</td>
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<td>ACCTG 471*</td>
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<td>ACCTG 472*</td>
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<tr>
<td>BA 241</td>
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<td>200-400 level Business course in consultation with adviser</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>ENGL 202D‡</td>
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Fourth Year
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<td>ACCTG 473*</td>
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<td>ACCTG 403*</td>
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<td>BA 462*</td>
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<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>
<td>MIS 390</td>
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<tr>
<td>Total</td>
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<td>11</td>
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</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 Cultural Diversity 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.

General Education includes Foundations (GWS and GQ), Knowledge Domains (GHW, GN, GA, GH, GS) and Integrative Studies (Inter-domain) requirements. N or Q (Honors) is the suffix at the end of a course number used to help identify an Inter-domain course, but the inter-domain attribute is used to fill audit requirements. Foundations courses (GWS and GQ) require a grade of ‘C’ or better.

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-bs/)

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-bs/)

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://opair.psu.edu/plc/dashboard/) interactive map.

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