### ACCOUNTING, B.S. (BEHREND)

**Begin Campus:** Any Penn State Campus  
**End Campus:** Erie

#### 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>Requirements for the Major</td>
<td>96</td>
</tr>
</tbody>
</table>

21 of the 45 credits for General Education are included in the Requirements for the Major. This includes 6 credits of GQ courses; 6 credits of GS courses; 9 credits of GWS courses.

Per Senate Policy 83.80.5, the college dean or campus chancellor and program faculty may require up to 24 credits of coursework in the major to be taken at the location or in the college or program where the degree is earned.

#### Requirements for the Major

Each student must earn at least a grade of C in each 300- and 400-level course in the major field.

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/#82-44).

#### Code

- **BA 241** Legal Environment of Business  
- **BA 242** Social and Ethical Environment of Business  
- **PSU 7** First-Year Seminar Behrend

**Prescribed Courses:** Require a grade of C or better

- **ACCTG 211** Financial and Managerial Accounting for Decision Making  
- **ACCTG 310** Federal Taxation I  
- **ACCTG 312** Accounting Technology Lab  
- **ACCTG 340** Cost Accounting  
- **ACCTG 371** Intermediate Accounting I  
- **ACCTG 403** Auditing  
- **ACCTG 422** Accounting Systems  
- **ACCTG 450** Advanced Accounting  
- **ACCTG 472** Intermediate Financial Accounting II  
- **CAS 100** Effective Speech  
- **ECON 102** Introductory Microeconomic Analysis and Policy  
- **ECON 104** Introductory Macroeconomic Analysis and Policy  
- **ENGL 202D** Effective Writing: Business Writing  
- **FIN 301** Corporation Finance  
- **MGMT 301** Basic Management Concepts

**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>MIS 204</td>
<td>Introduction to Management Information Systems</td>
<td>3</td>
</tr>
<tr>
<td>MIS 250</td>
<td>Introduction to Problem Solving with Spreadsheet Analysis and Information Systems Management</td>
<td>3</td>
</tr>
<tr>
<td>MIS 345</td>
<td>Introduction to Data Analytics</td>
<td>3</td>
</tr>
<tr>
<td>MKTG 301</td>
<td>Principles of Marketing</td>
<td>3</td>
</tr>
<tr>
<td>SCM 301</td>
<td>Supply Chain Management</td>
<td>3</td>
</tr>
</tbody>
</table>

#### Supporting Courses and Related Areas

Select 9 credits from any business major field or any non-business major course, except for all KINES (GHW) courses, any ENGL course below ENGL 15, and any MATH course below MATH 110. Exceptions may be petitioned through the applicable department chair.

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCTG 411</td>
<td>Accounting Practicum: VITA</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG 426</td>
<td>Financial Statement Analysis</td>
<td></td>
</tr>
<tr>
<td>ACCTG 495</td>
<td>Internship</td>
<td></td>
</tr>
<tr>
<td>BLAW 444</td>
<td>Advanced UCC and Commercial Transactions</td>
<td></td>
</tr>
<tr>
<td>MIS 336</td>
<td>Database Management Systems</td>
<td></td>
</tr>
<tr>
<td>MIS 344</td>
<td>Introduction to Cybersecurity</td>
<td></td>
</tr>
</tbody>
</table>

#### 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.