# ACCOUNTING, B.S. (CAPITAL)

**Begin Campus:** Any Penn State Campus  
**End Campus:** Harrisburg, World Campus

## Degree Requirements

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

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<th>Requirement</th>
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<td>General Education</td>
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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).

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.

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

- ACCTG 211: Financial and Managerial Accounting for Decision Making  
- ACCTG 310: Federal Taxation I  
- ACCTG 340: Cost Accounting  
- ACCTG 403: Auditing  

### Additional Courses

- BA 241: Legal Environment of Business  
- & BA 242: Social and Ethical Environment of Business  
- or BA 243: Social, Legal, and Ethical Environment of Business  

### Additional Courses: Require a grade of C or better

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

Select 6 credits of the following:

- ACCTG 410: Federal Taxation II  
- ACCTG 431: Advanced Auditing  
- ACCTG 432: Accounting Information Systems  
- ACCTG 440: Advanced Management Accounting  
- ACCTG 461: International Accounting  
- ACCTG 462: Governmental and Not-for-Profit Accounting  
- 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, 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.

### 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.