ACCOUNTING, B.S. (BUSINESS)

Begin Campus: Any Penn State Campus

End Campus: University Park

Program Description
This major prepares students for careers in public, corporate, not-for-profit, and governmental accounting and also provides an appropriate background for those planning to enter law school or graduate school. Accountants develop and interpret historical and prospective financial data required for decision-making by managers, investors, regulators, and other stakeholders. To perform their functions, accountants must synthesize both numerical and qualitative information, communicate it clearly, and function effectively as individuals and in teams. The field of Accounting is diverse and offers students the opportunity to be generalists or concentrate in one of the following:

Corporate Control & Financial Management - Courses in this concentration prepare students for positions in industry, government, and business advisory services doing financial planning, analysis, control, and decision support. Students can obtain such designations as Certified Management Accountant (CMA). Management accountants provide forecasts, compute costs and benefits, perform variance analysis, and review and monitor performance. Managerial accountants also design systems that provide information to decision makers.

Internal Auditing & Assessment - Courses in this concentration prepare students for positions in industry and government as internal auditors. Students can obtain such designations as Certified Internal Auditor (CIA). Internal auditors are employed by the organization they audit. Internal auditing is a systematic approach to evaluating and improving the effectiveness of risk management, control, and governance processes. Internal auditors also review compliance with standards and assess the organization's risks.

Public Accounting - Public accounting is carried on by independent practitioners, most of whom are Certified Public Accountants (CPAs). In addition to statutory audits, CPAs render other assurance, tax, and management advisory services. To be licensed as a CPA in nearly every state, including Pennsylvania, individuals must complete 150 credit-hours of education, pass a demanding professional examination, and meet certain experience requirements. One way to accomplish this is to enroll in the Integrated B.S. in Accounting and Master of Accounting Program.

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.

MORE INFORMATION ABOUT ACCOUNTING (https://undergrad.smeal.psu.edu/majors/accounting)

Entrance to Major
To be eligible for entrance into the Accounting (ACCTG) major, a degree candidate must be enrolled in the Smeal College of Business or the Division of Undergraduate Studies and satisfy requirements for entrance to the major.

Administrative Enrollment Controls
This program currently has administrative enrollment controls. Administrative Enrollment Controls are initiated when limitations of space, faculty, or other resources in a major prevent accommodating all students who request them. Students must follow the administrative enrollment controls that are in effect for the semester that they enter the university.

First-Year Students Entering Summer 2019, Fall 2019, Spring 2020
In order to be eligible for entrance to this major, students must satisfy the following requirements:

- 40-59 graded Penn State credits (excludes transfer and AP credits)
- completed with a grade of C or better:
  - English - ENGL 15 or ENGL 30 or ESL 15 or ENGL 137H or CAS 137H
  - Mathematics - MATH 110 or MATH 140 or MATH 140B
  - Statistics - SCM 200 or SCM 200H or STAT 200
- completed ECON 102 or ECON 102H
- completed at Penn State (no substitutions or transfers) with a grade of C or better:
  - Accounting - ACCTG 211 or ACCTG 211H
  - Management - MGMT 301 or MGMT 301H or MGMT 301M or MGMT 301W
  - Marketing - MKTG 301 or MKTG 301H or MKTG 301W
  - Finance - FIN 301 or FIN 301H
- earned a minimum cumulative grade-point average (GPA) of 3.20

Students Who Entered Prior to Summer 2019
Students who entered the University during Summer 2018, Fall 2018, and Spring 2019 should view the administrative enrollment controls in the archived 2018-19 Undergraduate Bulletin (http://bulletins.psu.edu/archive/2018-19/undergraduate/general-information/academic-information/#administrativeenrollmentcontrolstext). Students who entered the University prior to the summer 2018 semester should view the administrative enrollment controls for the semester that they entered the university (http://advising.psu.edu/entrance-major-requirements) on the Academic Advising Portal.

Degree Completion
Students accepted into the Accounting (ACCTG_BS) major are expected to enroll at University Park the fall semester after gaining entrance to the major. In addition, Senate Policy 83-80.5 stipulates that the college dean and program faculty may require up to 24 credits of course work in the major to be taken in the college where the degree is earned. Based on this policy, the Smeal College of Business has set the following credit earning limitations for ACCTG_BS majors:

1. Twenty-one credits of 300/400 level prescribed and additional courses in the major field must be completed with Accounting faculty at University Park.
2. Six additional credits of 300/400 level supporting courses must also be completed at University Park. See the Accounting Suggested Academic Plan for details.

Degree Requirements

For the Bachelor of Science degree in Accounting, a minimum of 120 credits is required with at least 15 credits at the 400 level:

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Education</td>
<td>45</td>
</tr>
<tr>
<td>Electives</td>
<td>11</td>
</tr>
<tr>
<td>Requirements for the Major</td>
<td>76</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 (ENGL 202D); 6 credits of GQ courses (MATH 110 or MATH 140 and SCM 200 or STAT 200); 3 credits of GS courses (ECON 102).

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 (http://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.

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 403W</td>
<td>Auditing</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG 404</td>
<td>Managerial Accounting: Economic Perspective</td>
<td>3</td>
</tr>
<tr>
<td>BA 342</td>
<td>Socially Responsible, Sustainable and Ethical Business Practice</td>
<td>3</td>
</tr>
<tr>
<td>BA 411</td>
<td>Analyzing Business and Industry</td>
<td>3</td>
</tr>
<tr>
<td>BLAW 341</td>
<td>Business Law I: Introduction to Contracts, Liability Issues, and Intellectual Property</td>
<td>3</td>
</tr>
<tr>
<td>ECON 102</td>
<td>Introductory Microeconomic Analysis and Policy</td>
<td>3</td>
</tr>
<tr>
<td>ECON 104</td>
<td>Introductory Macroeconomic Analysis and Policy</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>SCM 301</td>
<td>Supply Chain Management</td>
<td>3</td>
</tr>
</tbody>
</table>

Prescribed 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>ACCTG 211</td>
<td>Financial and Managerial Accounting for Decision Making</td>
<td>4</td>
</tr>
<tr>
<td>ACCTG 405</td>
<td>Principles of Taxation I</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG 471</td>
<td>Intermediate Financial Accounting I</td>
<td>3</td>
</tr>
</tbody>
</table>
3.20 on Penn State’s grading scale of A (4.00) to D (1.00).

Although the program has no fixed minimum grade-point requirement, an
year of undergraduate study. To apply for the program students must:

Admissions Requirements

Students will generally apply for the program in the spring of their second
programs or doctoral programs.

The Department of Accounting offers an integrated program allowing
levels within a five-year period. Students typically are
undergraduate program and the program is completed in the
independent audits and provide accounting, tax, and management
services. The program prepares students to enter into careers
principles of taxation in Pennsylvania as well as most other states. Certified public accountants conduct
independent audits and provide accounting, tax, and management
services. The program prepares students to enter into careers
in public accounting, corporate accounting, management accounting,
governmental accounting, financial analysis, and law enforcement. In
addition, the program is appropriate for students having an interest in
entering law school and graduate programs in business, such as M.B.A.
programs or doctoral programs.

Admissions Requirements

Students will generally apply for the program in the spring of their second
year of undergraduate study. To apply for the program students must:

1. be enrolled in the Smeal College of Business or Division of
   Undergraduate Studies and intend to complete the entrance-to-major
   requirements by the end of the spring semester in which they apply
2. complete a Graduate School application for graduate study.

Although the program has no fixed minimum grade-point requirement, an
applicant is generally expected to have grade-point average of at least
3.20 on Penn State’s grading scale of A (4.00) to D (1.00).

In addition, the Department may request an interview with an applicant, or
require a GMAT exam or other exam. Admissions decisions will be based
upon the student’s application, undergraduate record, SAT scores and, if
applicable, interviews and examination results.

Admitted students must have completed ACCTG 211 with superior
performance by the end of the spring semester in which they apply
for admission to the program. A student who has not satisfied this
requirement by the admissions deadline may be provisionally admitted
pending completion of ACCTG 211 with a superior performance.

Degree Requirements

Students must complete the requirements for a B.S. in accounting with
the following alterations:

Some of prescribed courses for the B.S. must be taken in sections that
are available only to students enrolled in the program. These prescribed
courses, which all count toward the undergraduate degree in accounting,
are: ACCTG 403W, ACCTG 404, ACCTG 405, ACCTG 471, and ACCTG 472.

The student need not satisfy the requirement that 6 credit hours be
completed from the following list of courses: ACCTG 406, ACCTG 432,
ACCTG 473, and ACCTG 481.

The following courses cannot be used to satisfy the degree requirements
of the integrated program: ACCTG 406, ACCTG 410, ACCTG 411,
ACCTG 422, ACCTG 450, ACCTG 473, and ACCTG 481.

Students must complete the Master of Accounting Requirements, which
total 30 credit hours of graduate instruction, in addition to completing
120 credit hours of undergraduate instruction.

The following courses, totaling 9 credit hours, will double-count towards
both the B.S. and Master of Accounting degrees: BLAW 444, FIN 531, and
ACCTG 881.

Students must complete a minimum of 30 credits hours of graduate
instruction over and above the 120 credit hours required of the B.S.
degree in accounting. All 30 of these credit hours must be earned in 400-
level, 500-level, or 800-level courses. At least 18 of the 30 credit hours
must be earned in 500-level and 800-level courses, and at least 6 of the 30
credit hours must be earned in 500-level courses.

Students must complete the following required courses as part of the 30
credit hours of graduate instruction:

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCTG 432</td>
<td>Accounting Information Systems</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG 440</td>
<td>Advanced Management Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG 803</td>
<td>Forensic Accounting and Litigation Support</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG 806</td>
<td>Taxes and Business Planning</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG 873</td>
<td>Advanced Topics in Financial Reporting</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG 881</td>
<td>Financial Statement Analysis</td>
<td>3</td>
</tr>
<tr>
<td>BA 817</td>
<td>Communication Skills for Management</td>
<td>1-4</td>
</tr>
<tr>
<td>BLAW 444</td>
<td>Advanced UCC and Commercial Transactions</td>
<td>3</td>
</tr>
<tr>
<td>FIN 531</td>
<td>Financial Management</td>
<td>3</td>
</tr>
</tbody>
</table>

These courses must be taken in sections that are available only to
students enrolled in the integrated program. Note that these required
courses satisfy 27 of the 30 credit hour minimum. In addition, after
completing these courses, the student will have satisfied the requirement
that 18 credit hours must be earned in 500-level or 800-level courses and the requirement that 6 credit hours must be earned in 500-level courses.

Student must have satisfactory academic performance to maintain enrollment in the program. A grade point average of 3.0 in the 30 credit hours of graduate instruction is required to receive the master’s degree.

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 (http://senate.psu.edu/policies-and-rules-for-undergraduate-students/32-00-advising-policy)

University Park

Advising Center
Smeal College Undergraduate Education
202 Business Building
University Park, PA 16802
814-863-1947
uge@smeal.psu.edu

Suggested Academic Plan

The suggested academic plan(s) listed on this page are the plan(s) that are in effect during the 2019-20 academic year. To access previous years’ suggested academic plans, please visit the archive (http://bulletins.psu.edu/undergraduate/archive) to view the appropriate Undergraduate Bulletin edition (Note: the archive only contain suggested academic plans beginning with the 2018-19 edition of the Undergraduate Bulletin).

University Park 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>Credits</th>
<th>Fall</th>
<th>4 Credits Spring</th>
<th>3 Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>PSU 6</td>
<td>1 MGMT 301</td>
<td>3 (MATH 110 or MATH 140) or (SCM 200 or STAT 200) (GQ)</td>
<td>4 (SCM 200 or STAT 200) (MATH 110 or MATH 140 (GQ)</td>
</tr>
<tr>
<td>ENGL 15, 30, ESL 15, ENGL 137H, or CAS 137H</td>
<td>3 World Language - Level Two</td>
<td>4 World Language - Level Two</td>
<td></td>
</tr>
<tr>
<td>ECON 102 (GS)</td>
<td>3 General Education Course (US)</td>
<td>3 General Education Course (US)</td>
<td></td>
</tr>
</tbody>
</table>

Second Year

<table>
<thead>
<tr>
<th>Credits</th>
<th>Fall</th>
<th>4 Credits Spring</th>
<th>3 Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>MKTG 301</td>
<td>3 FIN 301</td>
<td>3 ACCTG 211</td>
<td>3 ECON 104</td>
</tr>
<tr>
<td>ECON 104</td>
<td>3 CAS 100, ENGL 138T, or CAS 138T</td>
<td>3 World Language - Level Three</td>
<td></td>
</tr>
<tr>
<td>General Education Course (IL)</td>
<td>3 General Education Course</td>
<td>3 General Education Course</td>
<td></td>
</tr>
</tbody>
</table>

Third Year

<table>
<thead>
<tr>
<th>Credits</th>
<th>Fall</th>
<th>4 Credits Spring</th>
<th>3 Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCTG 471</td>
<td>3 ACCTG 472</td>
<td>3 ACCTG 404</td>
<td>3 ENGL 2020</td>
</tr>
<tr>
<td>ENGL 2020</td>
<td>3 General Education Course (N)</td>
<td>3 BLAW 341 or BA 342</td>
<td>3 General Education Course</td>
</tr>
<tr>
<td>General Education Course</td>
<td>3 General Education Course</td>
<td>3 General Education Course</td>
<td></td>
</tr>
</tbody>
</table>

Fourth Year

<table>
<thead>
<tr>
<th>Credits</th>
<th>Fall</th>
<th>4 Credits Spring</th>
<th>3 Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCTG 403W (or ACCTG 4XX)</td>
<td>3 ACCTG 403W (or ACCTG 4XX)</td>
<td>3 BA 411 (or ACCTG 4XX)</td>
<td>3 Two-Piece Sequence (see Department List)</td>
</tr>
<tr>
<td>Two-Piece Sequence (see Department List)</td>
<td>3 Two-Piece Sequence (see Department List)</td>
<td>3 General Education Course (Z)</td>
<td>3 General Education Course</td>
</tr>
<tr>
<td>General Education Course</td>
<td>3 General Education Course</td>
<td>3 General Education Course</td>
<td></td>
</tr>
<tr>
<td>Elective</td>
<td>2 General Education Course</td>
<td>3 General Education Course</td>
<td></td>
</tr>
</tbody>
</table>

Total Credits 120

1. Course requires a grade of C or better
2. Entrance-to-Major Course – complete prior to attaining 59 cumulative credits at Penn State
3. Attain 12th credit level proficiency in a world language (0-12 credits). Credits required vary based on predetermined skill level. Balance of remaining credits are taken as electives.
4. When planning general education and elective courses, students should factor in the following requirements:
   - 3 credits of United States Culture (US)
   - 3 credits of International Culture (IL)
   - 6 credits of Inter-Domain (N) and/or Linked (Z) coursework

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.

All incoming Schreyer Honors College first-year students at University Park will take ENGL/CAS 137 in the fall semester and ENGL/CAS 138 in the spring semester. These courses carry the GWS designation and replace both ENGL 30 and CAS 100. Each course is 3 credits.

### College and Department Notes:

1. The Smeal College of Business requires that the following entrance-to-major courses be taken at Penn State: ACCTG 211, MGMT 301, MKTG 301, and FIN 301.
2. Pursuant to the Association to Advance Collegiate Schools of Business (AACSB) accreditation standards, the Smeal College of Business requires that all upper division courses within the departments sponsoring the major be completed in residence at University Park under the instruction of Smeal College faculty.
3. Public Accounting – Students interested in public accounting should take ACCTG 406 and ACCTG 473 for the Additional ACCTG courses requirement and BLAW 444 in the supporting course or electives area. These courses aid in preparation for the CPA (Certified Public Accountant) examination. To sit for the CPA exam, students must complete 150 specified credits. The Smeal College Integrated MAcc (Master of Accounting) and/or One-Year MAcc program are designed to fully prepare students for the CPA Exam.
4. Corporate Accounting – Students interested in corporate accounting should take ACCTG 440 and ACCTG 481 for the Additional ACCTG courses requirement. ACCTG 417 is also recommended as an elective. These courses can be used in the optional Corporate Control and Analysis certificate offered by the Smeal Accounting Department.

### Commonwealth Campuses

The course series listed below provides only one of the many possible ways to move through this curriculum. The University may change 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 Spring</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>First-Year Seminar (if required by Campus)</td>
<td>1-0 MGMT 301&lt;sup&gt;1,2&lt;/sup&gt;</td>
<td>3</td>
</tr>
<tr>
<td>(MATH 110 or MATH 140) or (SCM 200 or STAT 200) (GQ)</td>
<td>4 (SCM 200 or STAT 200) or (MATH 110 or MATH 140) (GQ)&lt;sup&gt;1,2&lt;/sup&gt;</td>
<td>4</td>
</tr>
<tr>
<td>ENGL 15, 30, ESL 15, ENGL 137H, or CAS 137H&lt;sup&gt;1,2&lt;/sup&gt;</td>
<td>3 World Language - Level Two&lt;sup&gt;3&lt;/sup&gt;</td>
<td>4</td>
</tr>
<tr>
<td>ECON 102 (GS)&lt;sup&gt;2&lt;/sup&gt;</td>
<td>3 General Education Course (US)&lt;sup&gt;4&lt;/sup&gt;</td>
<td>3</td>
</tr>
</tbody>
</table>

### Second Year

<table>
<thead>
<tr>
<th>Fall</th>
<th>Credits Spring</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>FIN 301&lt;sup&gt;1,2&lt;/sup&gt;</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG 211&lt;sup&gt;1,2&lt;/sup&gt;</td>
<td>3 ENGL 202D&lt;sup&gt;1,2&lt;/sup&gt;</td>
<td>3</td>
</tr>
<tr>
<td>ECON 104</td>
<td>3 CAS 100, ENGL 138T, or CAS 138T&lt;sup&gt;1&lt;/sup&gt;</td>
<td>3</td>
</tr>
<tr>
<td>World Language - Level Three&lt;sup&gt;3&lt;/sup&gt;</td>
<td>4 General Education Course&lt;sup&gt;4&lt;/sup&gt;</td>
<td>3</td>
</tr>
<tr>
<td>General Education Course&lt;sup&gt;4&lt;/sup&gt; (IL)&lt;sup&gt;5&lt;/sup&gt;</td>
<td>3 General Education Course&lt;sup&gt;4&lt;/sup&gt;</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>17</td>
<td>15</td>
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</table>

### Third Year

<table>
<thead>
<tr>
<th>Fall</th>
<th>Credits Spring</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCTG 471&lt;sup&gt;1&lt;/sup&gt;</td>
<td>3 ACCTG 472&lt;sup&gt;1&lt;/sup&gt;</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG 404</td>
<td>3 ACCTG 405&lt;sup&gt;3&lt;/sup&gt;</td>
<td>3</td>
</tr>
<tr>
<td>SCM 301&lt;sup&gt;1&lt;/sup&gt;</td>
<td>3 General Education Course (N)&lt;sup&gt;4&lt;/sup&gt;</td>
<td>3</td>
</tr>
<tr>
<td>BLAW 341 or BA 342</td>
<td>3 BA 342 or BLAW 341</td>
<td>3</td>
</tr>
<tr>
<td>MIS 250</td>
<td>3 General Education Course&lt;sup&gt;4&lt;/sup&gt;</td>
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<td>15</td>
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</table>

### Fourth Year

<table>
<thead>
<tr>
<th>Fall</th>
<th>Credits Spring</th>
<th>Credits</th>
</tr>
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<tbody>
<tr>
<td>ACCTG 403W (or ACCTG 4XX)</td>
<td>3 ACCTG 403W (or ACCTG 4XX)</td>
<td>3</td>
</tr>
<tr>
<td>BA 411 (or ACCTG 4XX)</td>
<td>3 BA 411 (or ACCTG 4XX)</td>
<td>3</td>
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<tr>
<td>Two-Piece Sequence (see Department List)</td>
<td>3 Two-Piece Sequence (see Department List)</td>
<td>3</td>
</tr>
<tr>
<td>General Education Course (Z)&lt;sup&gt;4&lt;/sup&gt;</td>
<td>3 General Education Course&lt;sup&gt;4&lt;/sup&gt;</td>
<td>3</td>
</tr>
<tr>
<td>Elective&lt;sup&gt;4&lt;/sup&gt;</td>
<td>2-3 General Education Course&lt;sup&gt;4&lt;/sup&gt;</td>
<td>3</td>
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<td>14-15</td>
<td>15</td>
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</tbody>
</table>

Total Credits 120

1. Course requires a grade of C or better
2. Entrance-to-Major Course – complete prior to attaining 59 cumulative credits at Penn State
3. Attain 12th credit level proficiency in a world language (0-12 credits). Credits required vary based on predetermined skill level. Balance of remaining credits are taken as electives.
4. When planning general education and elective courses, students should factor in the following requirements:
   - 3 credits of United States Culture (US)
   - 3 credits of International Culture (IL)
   - 6 credits of Inter-Domain (N) and/or Linked (Z) coursework

### 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.

All incoming Schreyer Honors College first-year students at University Park will take ENGL/CAS 137 in the fall semester and ENGL/CAS 138 in the spring semester. These courses carry the GWS designation and replace both ENGL 30 and CAS 100. Each course is 3 credits.

College and Department Notes:
I. The Smeal College of Business requires that the following entrance-to-major courses be taken at Penn State: ACCTG 211, MGMT 301, MKTG 301, and FIN 301.
II. Pursuant to the Association to Advance Collegiate Schools of Business (AACSB) accreditation standards, the Smeal College of Business requires that all upper division courses within the departments sponsoring the major be completed in residence at University Park under the instruction of Smeal College faculty.
III. Public Accounting – Students interested in public accounting should take ACCTG 406 and ACCTG 473 for the Additional ACCTG courses requirement and BLAW 444 in the supporting course or electives area. These courses aid in preparation for the CPA (Certified Public Accountant) examination. To sit for the CPA exam, students must complete 150 specified credits. The Smeal College Integrated MAcc (Master of Accounting) and/or One-Year MAcc program are designed to fully prepare students for the CPA Exam.
IV. Corporate Accounting – Students interested in corporate accounting should take ACCTG 440 and ACCTG 481 for the Additional ACCTG courses requirement. ACCTG 417 is also recommended as an elective. These courses can be used in the optional Corporate Control and Analysis certificate offered by the Smeal Accounting Department.

Accreditation
The Bachelor of Science degree in Accounting is accredited by the Association to Advance Collegiate Schools of Business (AACSB).

MORE INFORMATION ABOUT THE ASSOCIATION TO ADVANCE COLLEGIATE SCHOOLS OF BUSINESS (http://www.aacsb.edu)

Contact
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354 Business Building
University Park, PA 16802
814-865-1809
accounting@smeal.psu.edu

https://php.smeal.psu.edu/smeal/contact/?contactID=acctg