

# ACCOUNTING, B.S. (BUSINESS)

**Begin Campus:** Any Penn State Campus

**End Campus:** University Park

## 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:**

Requirement	Credits
General Education	45
Electives	11
Requirements for the Major	76

**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).**

### 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/#82-44>).

Code	Title	Credits
<b>Prescribed Courses</b>		
ACCTG 403W	Auditing	3
ACCTG 404	Managerial Accounting: Economic Perspective	3
BA 342	Socially Responsible, Sustainable and Ethical Business Practice	3
BA 411	Analyzing Business and Industry	3
BLAW 341	Business Law I: Introduction to Contracts, Liability Issues, and Intellectual Property	3
ECON 102	Introductory Microeconomic Analysis and Policy	3
ECON 104	Introductory Macroeconomic Analysis and Policy	3
MIS 250	Introduction to Problem Solving with Spreadsheet Analysis and Information Systems Management	3
SCM 301	Supply Chain Management	3
<i>Prescribed Courses: Require a grade of C or better</i>		
ACCTG 211	Financial and Managerial Accounting for Decision Making	4
ACCTG 405	Principles of Taxation I	3
ACCTG 471	Intermediate Financial Accounting I	3
ACCTG 472	Intermediate Financial Accounting II	3
ENGL 202D	Effective Writing: Business Writing	3
FIN 301	Corporation Finance	3
MGMT 301	Basic Management Concepts	3
MKTG 301	Principles of Marketing	3
<b>Additional Courses</b>		
Select 6 credits from the following:		6
ACCTG 406	Principles of Taxation II	

ACCTG 432	Accounting Information Systems	
ACCTG 440	Advanced Management Accounting	
ACCTG 473	Advanced Financial Accounting	
ACCTG 481	Financial Statement Analysis: Accounting Based Evaluation and Decision Making	
ACCTG 483	Forensic Accounting	
<i>Additional Courses: Require a grade of C or better</i>		
MATH 110	Techniques of Calculus I	4
or MATH 140	Calculus With Analytic Geometry I	
SCM 200	Introduction to Statistics for Business	4
or STAT 200	Elementary Statistics	

### Supporting Courses and Related Areas

Select 4 credits: Attainment of 12th credit level proficiency in a single world language. Proficiency must be demonstrated by either examination or course work.	4
Select 6 credits of supporting coursework. See Department List.	6

## 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.