

# ACCOUNTING, B.S. (CAPITAL)

**Begin Campus:** Any Penn State Campus

**End Campus:** Harrisburg, World Campus

## 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<sup>1</sup>, ECON 102, ENGL 15<sup>1</sup> or ENGL 30H<sup>1</sup>, FIN 301, MATH 110<sup>1</sup> or MATH 140<sup>1</sup>, MGMT 301, MKTG 301, SCM 200<sup>1</sup> or STAT 200<sup>1</sup>; and a 2.00 or higher cumulative grade-point average.

<sup>1</sup> 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:**

Requirement	Credits
General Education	45
Electives (non-business courses)	8
Requirements for the Major	79

**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/#82-44>).

Code	Title	Credits
<b>Prescribed Courses</b>		
BA 364Y	International Business and Society	3
ECON 102	Introductory Microeconomic Analysis and Policy	3
ECON 104	Introductory Macroeconomic Analysis and Policy	3
FIN 301	Corporation Finance	3
MGMT 301	Basic Management Concepts	3
MIS 204	Introduction to Management Information Systems	3
MIS 390	Information Systems Management and Applications	3
MKTG 301	Principles of Marketing	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 310	Federal Taxation I	3
ACCTG 340	Cost Accounting	3
ACCTG 403	Auditing	3
ACCTG 471	Intermediate Financial Accounting I	3
ACCTG 472	Intermediate Financial Accounting II	3
ACCTG 473	Advanced Financial Accounting	3
BA 462	Business Strategy	3
ENGL 202D	Effective Writing: Business Writing	3
<b>Additional Courses</b>		
BA 241 & BA 242 or BA 243	Legal Environment of Business and Social and Ethical Environment of Business or Social, Legal, and Ethical Environment of Business	4
<i>Additional Courses: Require a grade of C or better</i>		
MATH 110 or MATH 140	Techniques of Calculus I or Calculus With Analytic Geometry I	4
SCM 200 or STAT 200	Introduction to Statistics for Business or Elementary Statistics	4
Select 6 credits of the following:		6
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 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.

## Integrated B.S. in Accounting and M.B.A. in Business Administration

*Available at the following campuses: Harrisburg*

Requirements for the Integrated B.S. in Accounting and M.B.A. in Business Administration can be found in the Graduate Bulletin (<https://bulletins.psu.edu/graduate/programs/majors/business-administration-capital/#integratedundergradgradprogramstext>).

## Learning Outcomes

Student graduates of our baccalaureate degree programs should be:

1. Effective communicators.
  - a. Present verbally, thoughts and ideas in a way that can be clearly understood by a target audience.
  - b. Convey ideas in a clear, coherent manner in written communication.
2. Ethical and socially responsible.
  - a. Be competent in analyzing social and ethical decision making issues in organizations.
3. Critical thinkers.
  - a. Be able to think and identify multiple dimensions of company issues and performances and make an assessment of company performances in achieving financial and strategic objectives, tracking their achievements, and giving management of companies a more complete and balanced view of how the organization is performing.
4. Competent in all Accounting Disciplines.
  - a. Demonstrate competence in the preparation of financial accounting information.

- b. Demonstrate competence in Cost Accounting.
- c. Demonstrate competence in Tax Accounting.
- d. Demonstrate competence in Auditing.

## 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/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 2023-24 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 (*Note: the archive only contains suggested academic plans beginning with the 2018-19 edition of the Undergraduate Bulletin*).

### Accounting, B.S. at Harrisburg Campus and World 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		
Fall	Credits Spring	Credits
ENGL 15, 15S, 30T, or ESL 15 <sup>†#</sup>	3 CAS 100A or 100S <sup>‡</sup>	3
MATH 110 or 140 <sup>*#†</sup>	4 STAT 200 or SCM 200 <sup>*#†</sup>	4
General Education Course	3 MGMT 301 <sup>#</sup>	3
ECON 102 <sup>#</sup>	3 General Education Course	3
General Education Course	3 General Education Course (GHW)	1.5
<b>16</b>		<b>14.5</b>
Second Year		
Fall	Credits Spring	Credits
ACCTG 211 <sup>*#</sup>	4 FIN 301 <sup>#</sup>	3
MKTG 301 <sup>#</sup>	3 ENGL 202D <sup>‡</sup>	3
General Education Course	3 General Education Course	3
General Education Course	3 MIS 204 or 250	3
General Education Course	3 Non-Business Elective	3
<b>16</b>		<b>15</b>
Third Year		
Fall	Credits Spring	Credits
ACCTG 340 <sup>*</sup>	3 ACCTG 310 <sup>*</sup>	3
ACCTG 471 <sup>*</sup>	3 ACCTG 472 <sup>*</sup>	3
BA 241	2 MIS 390	3
BA 242	2 Non-Business Elective	3
ECON 104	3 General Education Course	3
General Education Course (GHW)	1.5	
<b>14.5</b>		<b>15</b>
Fourth Year		
Fall	Credits Spring	Credits
ACCTG 403 <sup>*</sup>	3 ACCTG 473 <sup>*</sup>	3
ACCTG Elective <sup>*</sup>	3 ACCTG Elective <sup>*</sup>	3
BA 364Y	3 BA 462 <sup>*</sup>	3

200-400 level Business course in consultation with adviser	3 200-400 level Business course in consultation with Adviser	3
Non-Business Elective	2 SCM 301	3
	<b>14</b>	<b>15</b>

**Total Credits 120**

- \* 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.

**Advising Notes**

- 30 credits of GA, GH, GN, GHW, GS to include 6 Integrative Studies Credits
- 15 credits of GQ and GWS require a grade of "C" or better

**Program Notes**

- Courses required for the major must generally be taken within 10 years of entrance to major.
- ACCTG 495 - Internship satisfies a business support requirement. For more information, contact the Accounting Program Coordinator.
- Student must complete a 3-credit course in "United State Cultures (US)" and a 3-credit course in "International Cultures (IL)." BA 364Y International Business and Society (US/IL) may be used to meet either the IL or US requirement but may be used to fulfill only 3 of the 6 credit requirement.

**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/>)

**Accreditation**

The B.S. in Accounting offered by the School of Business Administration at Penn State Harrisburg, the Capital College, is accredited by AACSB International – The Association to Advance Collegiate Schools of Business. AACSB's mission is to foster engagement, accelerate innovation, and amplify impact in business education. Synonymous with the highest standards of excellence since 1916, AACSB provides quality assurance, business education intelligence, and professional development services to over 1,600 member organizations and more than 800 accredited business schools worldwide. AACSB International (AACSB) connects educators, students, and business to achieve a common goal: to create the next generation of great leaders.

MORE INFORMATION ABOUT AACSB INTERNATIONAL (<https://www.aacsb.edu/>)

**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://www.psu.edu/state-licensure-disclosures/>) interactive map.

**Contact****Harrisburg**

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## **World Campus**

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<https://www.worldcampus.psu.edu/degrees-and-certificates/penn-state-online-accounting-bachelor-of-science-degree> (<https://www.worldcampus.psu.edu/degrees-and-certificates/penn-state-online-accounting-bachelor-of-science-degree/>)