

# ACCOUNTING, B.S. (BUSINESS)

**Begin Campus:** Any Penn State Campus

**End Campus:** University Park

## 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 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

Fall	Credits Spring	Credits
PSU 6	1 MGMT 301 <sup>1,2</sup>	3
(MATH 110 or MATH 140) or (SCM 200 or STAT 200) (GQ) <sup>1,2</sup>	4 (SCM 200 or STAT 200) or (MATH 110 or MATH 140) (GQ) <sup>1,2</sup>	4
ENGL 15, 30H, ESL 15, ENGL 137H, or CAS 137H <sup>1,2</sup>	3 World Language - Level Two <sup>3</sup>	4
ECON 102 (GS) <sup>2</sup>	3 General Education Course (US) <sup>4</sup>	3
World Language - Level One <sup>3</sup>	4	
	<b>15</b>	<b>14</b>

#### Second Year

Fall	Credits Spring	Credits
MKTG 301 <sup>1,2</sup>	3 FIN 301 <sup>1,2</sup>	3
ACCTG 211 <sup>1,2</sup>	4 SCM 301	3
ECON 104	3 CAS 100, ENGL 138T, or CAS 138T <sup>1</sup>	3
World Language - Level Three <sup>3</sup>	4 MIS 250	3
General Education Course (IL) <sup>4</sup>	3 General Education Course <sup>4</sup>	3
	<b>17</b>	<b>15</b>

#### Third Year

Fall	Credits Spring	Credits
ACCTG 471 <sup>1</sup>	3 ACCTG 472 <sup>1</sup>	3
ACCTG 404	3 ACCTG 405 <sup>1</sup>	3
ENGL 202D <sup>1</sup>	3 General Education Course (N) <sup>4</sup>	3
BLAW 341 or BA 342	3 BA 342 or BLAW 341	3

General Education Course <sup>4</sup>	3 General Education Course <sup>4</sup>	3
	<b>15</b>	<b>15</b>

#### Fourth Year

Fall	Credits Spring	Credits
ACCTG 403W (or ACCTG 4XX - Accounting Elective) <sup>6</sup>	3 ACCTG 403W (or ACCTG 4XX - Accounting Elective) <sup>6</sup>	3
BA 411 (or ACCTG 4XX - Accounting Elective) <sup>6</sup>	3 BA 411 (or ACCTG 4XX - Accounting Elective) <sup>6</sup>	3
Two-Piece Sequence <sup>5</sup>	3 Two-Piece Sequence <sup>5</sup>	3
General Education Course (Z) <sup>4</sup>	3 General Education Course <sup>4</sup>	3
Elective <sup>4</sup>	2 General Education Course <sup>4</sup>	3
	<b>14</b>	<b>15</b>

#### Total Credits 120

<sup>1</sup> Course requires a grade of C or better

<sup>2</sup> Entrance-to-Major Course – complete prior to attaining 59 cumulative credits at Penn State

<sup>3</sup> Attain 12<sup>th</sup> 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.

<sup>4</sup> 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

<sup>5</sup> See the Two-Piece Sequence list on the Accounting Department website.

<sup>6</sup> See the Accounting Elective (ACCTG 4XX) courses on the Accounting Department website.

#### 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.

All incoming Schreyer Honors College first-year students at University Park will take ENGL 137H/CAS 137H in the fall semester and ENGL 138T/CAS 138T in the spring semester. These courses carry the GWS designation and satisfy a portion of that General Education requirement. If the student's program prescribes GWS these courses will replace both ENGL 15/ENGL 30H and CAS 100A/CAS 100B/CAS 100C. Each course is 3 credits.

#### College and Department Notes:

2 Accounting, B.S. (Business)

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.

## Accounting, B.S. at Commonwealth Campuses

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
First-Year Seminar (if required by Campus)	1-0 MGMT 301 <sup>1,2</sup>	3
(MATH 110 or MATH 140) or (SCM 200 or STAT 200) (GQ) <sup>1,2</sup>	4 (SCM 200 or STAT 200) or (MATH 110 or MATH 140) (GQ) <sup>1,2</sup>	4
ENGL 15, 30H, ESL 15, ENGL 137H, or CAS 137H <sup>1,2</sup>	3 World Language - Level Two <sup>3</sup>	4
ECON 102 (GS) <sup>2</sup>	3 General Education Course (US) <sup>4</sup>	3
World Language - Level One <sup>3</sup>	4	
	<b>15-14</b>	<b>14</b>

### Second Year

Fall	Credits Spring	Credits
MKTG 301 <sup>1,2</sup>	3 FIN 301 <sup>1,2</sup>	3
ACCTG 211 <sup>1,2</sup>	4 ENGL 202D <sup>1</sup>	3
ECON 104	3 CAS 100, ENGL 138T, or CAS 138T <sup>1</sup>	3
World Language - Level Three <sup>3</sup>	4 General Education Course <sup>4</sup>	3
General Education Course (IL) <sup>4</sup>	3 General Education Course <sup>4</sup>	3
	<b>17</b>	<b>15</b>

### Third Year

Fall	Credits Spring	Credits
ACCTG 471 <sup>1</sup>	3 ACCTG 472 <sup>1</sup>	3
ACCTG 404	3 ACCTG 405 <sup>1</sup>	3
SCM 301	3 General Education Course (N) <sup>4</sup>	3
BLAW 341 or BA 342	3 BA 342 or BLAW 341	3
MIS 250	3 General Education Course <sup>4</sup>	3
	<b>15</b>	<b>15</b>

### Fourth Year

Fall	Credits Spring	Credits
ACCTG 403W (or ACCTG 4XX - Accounting Elective) <sup>6</sup>	3 ACCTG 403W (or ACCTG 4XX - Accounting Elective) <sup>6</sup>	3
BA 411 (or ACCTG 4XX - Accounting Elective) <sup>6</sup>	3 BA 411 (or ACCTG 4XX - Accounting Elective) <sup>6</sup>	3
Two-Piece Sequence <sup>5</sup>	3 Two-Piece Sequence <sup>5</sup>	3
General Education Course (Z) <sup>4</sup>	3 General Education Course <sup>4</sup>	3
Elective <sup>4</sup>	2-3 General Education Course <sup>4</sup>	3
	<b>14-15</b>	<b>15</b>

**Total Credits 120**

- <sup>1</sup> Course requires a grade of C or better
- <sup>2</sup> Entrance-to-Major Course – complete prior to attaining 59 cumulative credits at Penn State
- <sup>3</sup> Attain 12<sup>th</sup> 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.
- <sup>4</sup> 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
- <sup>5</sup> See the Two-Piece Sequence list on the Accounting Department website.
- <sup>6</sup> See the Accounting Elective (ACCTG 4XX) courses on the Accounting Department website.

### 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.

### 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.