



ACCOUNTING MAJOR (ACNTG)

The Accounting major provides an opportunity to pursue a unique program that integrates knowledge and skill in accounting and information management. It helps prepare students for positions in public accounting firms, corporations, and government, where accounting skills are essential. In addition, the Accounting major provides the necessary academic training for students interested in administrative responsibilities in the area of accounting.

Entry to the Accounting major requires the completion of the following entry-to-major courses: ACCTG 211, ECON 002/ECON 102 GS, ENGL 015 GWS or ENGL 030 GWS; MATH 110 GQ or MATH 140 GQ; STAT 200 GQ or SCM 200 GQ and a 2.00 or higher cumulative grade-point average.

For the B.S. degree in Accounting, a minimum of 120 credits is required. A student enrolled in this major must earn at least a grade of C in each 300- and 400-level course in the major field.

ACCOUNTING MINOR

Students must take ACCTG 211, ACCTG 371, ACCTG 310, ACCTG 472, and select 6 credits of additional ACCTG courses (at least three credits at the 400 level) for a total of 20 credits. A grade of C or better is required for all courses in the minor.

CAREER OPPORTUNITIES

Studies of recent college graduates indicate that the job market is good for accounting graduates and the starting salaries in the accounting profession are among the highest of all university graduates. Accountants are highly sought after in virtually every type of industry, including: public accounting, manufacturing, retailing, banking, financial services, and public utilities. Local, state, and federal agencies also provide career opportunities to accounting graduates.

The Academic and Career Planning Center (ACPC) assists students with the process of career and life planning through a full range of programs and services. You may schedule appointments with the ACPC staff to discuss issues including interests, skills, values, and goal setting, as well as how to find career information, internships, full-time jobs, and graduate schools. You are encouraged to utilize the services of the ACPC every year from your first semester to graduation.

Below is a list of employers and positions of some of our recent graduates:

<u>Employer</u>	<u>Position</u>
American Express Financial Advisors	Personal Financial Advisor
Deloitte (CPAs)	Staff Accountant
Erie Insurance Group	Internal Auditor
Ernst & Young (CPAs)	Staff Accountant
Estee Lauder	Financial Analyst
General Electric	Financial Management Trainee
Hill, Barth and King (CPAs)	Staff Accountant
IBM	Cost Accountant
International Paper	Associate Accountant
KPMG LLP (CPAs)	Staff Accountant
Malin Bergquist & Company (CPAs)	Staff Accountant
Pricewaterhousecoopers PWC (CPAs)	International Tax, Associate
Schaffner, Knight, Minnaugh & Company (CPAs)	Staff Accountant
The Plastek Group	Accountant
U.S. Department of HUD	Auditor
Weiser Mazars (CPAs)	Staff Accountant

**Recommended Academic Plan – Accounting (ACNTG at Penn State Erie, The Behrend College)
Effective Fall 2004**

Semester 1	Credits	Semester 2	Credits
ENGL 015 or 030 (GWS) <i>Rhetoric & Composition</i> or Honors *	3	CAS 100 (GWS) <i>Effective Speech</i>	3
MATH 110 or 140 (GQ) <i>Techniques of Calculus I or Calculus with Analytic Geometry</i> *	4	Humanities (GH)	3
Humanities (GH)	3	Arts (GA)	3
Natural Sciences (GN)	3	ECON 002/ECON 102 (GS) <i>Introduction to Microeconomics</i> *	3
Health and Physical Activity (GHA)	1.5	Natural Sciences (GN)	3
First-Year Seminar	1		
Total Credits:	15.5	Total Credits:	15
Semester 3	Credits	Semester 4	Credits
ACCTG 211 Financial and Managerial Accounting *	4	MIS 204 Introduction to Management Information Systems	3
Arts (GA)	3	ENGL 202D (GWS) <i>Writing for Business</i>	3
B A 241 -Legal Environment of Business (2) and B A 242 -Social & Ethical Environment of Business (2) [or B A 243 (4)]	4	SCM 200 or STAT 200 (GQ) <i>Introduction to Stats for Business or Elementary Statistics</i> *	4
ECON 004/ECON 104 (GS) <i>Introduction to Macroeconomics</i>	3	Natural Science (GN)	3
		Health and Physical Activity (GHA)	1.5
Total Credits:	14	Total Credits:	14.5
Semester 5	Credits	Semester 6	Credits
ACCTG 310 Federal Income Taxation (F)	3	ACCTG 472 Intermediate Accounting II (S)	3
ACCTG 371 Intermediate Accounting I (F)	4	ACCTG 312 Accounting Technology Lab (S)	3
MKTG 301 Principles of Marketing	3	International Business Course (IL)	3
FIN 301 Corporate Finance	3	SCM 301 Intro to Operations Management	3
MGMT 301 Basic Management Concepts	3	Non-Business elective	3
Total Credits:	16	Total Credits:	15
Semester 7	Credits	Semester 8	Credits
ACCTG 422 Accounting Systems (F)	3	ACCTG 403 Auditing Standards (S)	3
ACCTG 340 Cost Accounting	3	MGMT 471W Business Strategy	3
Additional Course Business	3	ACCTG 450 Advanced Accounting (S)	3
Non-Business elective	3	Additional Course Business	3
Non-Business elective	3	Non-Business elective	3
Total Credits:	15	Total Credits:	15

- An asterisk (*) indicates an entrance to major requirement.
- **Bold type** indicates courses requiring a quality grade of C or better.
- *Italics* indicates courses that satisfy both major and General Education requirements.
- **Bold Italics** indicates courses requiring a quality grade of C or better and that satisfy both major and General Education requirements.
- GWS, GHA, GQ, GN, GA, GH, and GS are codes used to identify General Education requirements.
- US, IL, and US:IL are codes used to designate courses that satisfy University United States/International Cultures requirements. Students must complete 3 credits in US and 3 credits in IL. If a student takes a 3 credit course that is both US and IL, to complete the requirement, he/she must take another 3-credit course that is US, IL, or both US and IL. Education abroad courses and other credit-bearing experiences such as internships that meet this requirement, will be designated US, IL or both US and IL.
- W is the code used to designate courses that satisfy University Writing-Across-the-Curriculum requirements.
- At least 50% of all business credit hours required for the degree must be completed at Penn State Erie, The Behrend College. Students may transfer a maximum of six (6) credits of 300- or 400-level business coursework from another academic institution.
- Students who have not met the admission requirement of two units of a high school foreign language must complete a college level-one foreign language within their first 60 credits. This is a pre-admission requirement – credits will not count toward degree requirements.
- (F) indicates Fall course only.
- (S) indicates Spring course only.

ACCOUNTING MAJOR (ACNTG)

(B.S., 120 credits)

NAME: _____

PSU ID _____

GENERAL EDUCATION

REQUIREMENTS FOR THE MAJOR

Table with 3 columns: Skill Category, Sugg. Sem., Grade. Rows include Writing/Speaking (9 cr) and Quantification (4 cr).

Table with 3 columns: Skill Category, Sugg. Sem., Grade. Row includes FIRST-YEAR SEMINAR (minimum 1 credit).

Table with 3 columns: Skill Category, Sugg. Sem., Grade. Row includes HEALTH AND PHYSICAL ACTIVITY (3 cr, GHA).

Table with 3 columns: Skill Category, Sugg. Sem., Grade. Row includes DISTRIBUTION COMPONENT Natural Sciences (9 cr, GN).

Table with 3 columns: Skill Category, Sugg. Sem., Grade. Row includes Arts (6 cr, GA).

Table with 3 columns: Skill Category, Sugg. Sem., Grade. Row includes Humanities (6 cr, GH).

Table with 3 columns: Skill Category, Sugg. Sem., Grade. Row includes Social and Behavioral Sciences (6 cr, GS).

PREREQUISITE COURSES: Depending on the results of university placement tests, additional credits beyond the minimum degree requirements may be needed to meet the prerequisites for certain courses (for example, MATH 021 and 022 for MATH 110; ENGL 004 for ENGL 015).

Table with 3 columns: Skill Category, Sugg. Sem., Grade. Rows include additional general education requirements.

Table with 3 columns: Prescribed Courses, Sugg. Sem., Grade. Lists various accounting and business courses like ACCTG 211, BA 241, MIS 204, etc.

F = Offered Fall Only S = Offered Spring Only

ADDITIONAL COURSES (9 Cr.) Select 3 credits from ECON 470 IL, ECON 473 IL, FIN 471, MGMT 461 IL, MKTG 445 IL, or other 400-level international business course.

Select 6 credits from ACCTG 410, ACCTG 411, ACCTG 440, ACCTG 495, B LAW 444 or other 300- or 400-level courses either within the major or from other business areas (see list of approved courses).

SUPPORTING COURSES (12 Cr.) Select 12 credits from the non-business supporting course list for the major.

ADDITIONAL AND SUPPORTING COURSE LIST FOR THE SCHOOL OF BUSINESS MAJORS

<p>ADDITIONAL COURSES OR SUPPORTING COURSES (BUSINESS)</p> <p>ACCOUNTING ACCTG 305(4) ACCTG 310(3) ACCTG 312(3) ACCTG 340(3) ACCTG 371(4) ACCTG 403(3) ACCTG 410(3) ACCTG 411(3) ACCTG 422(3) ACCTG 426(3) ACCTG 440(3) ACCTG 450(3) ACCTG 472(3) ACCTG 494(1-12) ACCTG 495(1-18) ACCTG 496(1-18) ACCTG 497(1-9) B LAW 444(3)</p> <p>ECONOMICS ECON 302 GS(3) ECON 304 GS(3) ECON 342(3) ECON 351(3) ECON 410(3) ECON 430(3) ECON 442(3) ECON 470 IL(3) ECON 473 IL(3) ECON 481(3) ECON 482(3) ECON 485(3) ECON 494(1-12) ECON 495(1-18) ECON 496(1-18) ECON 497(1-9)</p> <p>FINANCE FIN 330(3) FIN 340(3) FIN 397(1-9) FIN 430(3) FIN 450(3) FIN 451(3) FIN 461(3) FIN 471(3) FIN 481(3) FIN 494(1-12) FIN 495(1-18) FIN 496(1-18) FIN 497(1-9)</p> <p>MANAGEMENT MGMT 321(3) MGMT 331(3) MGMT 341(3) MGMT 350(3) MGMT 409(3) MGMT 410(3) MGMT 420(3) MGMT 431(3) MGMT 432(3) MGMT 440(3) MGMT 445 US(3) MGMT 475W(3) MGMT 476(3) MGMT 461 IL(3) MGMT 494(1-12) MGMT 495(1-18) MGMT 496(1-18) MGMT 497(1-9) SCM 301(3) SCM 445(3) SCM 455(3) SCM 460(3) SCM 465(3)</p> <p>MANAGEMENT INFORMATION SYSTEMS MIS 297(1-9) MIS 321 MIS 336(3) MIS 387(3) MIS 397(3)</p>	<p>MIS 404(3) MIS 405(3) MIS 406(3) MIS 407(3) MIS 430(3) MIS 435(3) MIS 440(3) MIS 445(4) MIS 470(4) MIS 494(1-12) MIS 495(1-18) MIS 496(1-18) MIS 497(1-9)</p> <p>MARKETING MKTG 342(3) MKTG 330(3) MKTG 440(3) MKTG 327(3) MKTG 410(3) MKTG 428(3) MKTG 445 IL(3) MKTG 475(3) MKTG 485(3) MKTG 494(1-12) MKTG 495(1-18) MKTG 496(1-18) MKTG 497(1-9)</p> <p>SUPPORTING COURSES (NON-BUSINESS)</p> <p>INTERNATIONAL STUDIES ANTH 001 GS;US;IL(3) ANTH 009 GS;IL(3) ANTH 045 GS;US;IL(3) CAS 471 US;IL(3) COMM 410 IL(3) COMM 419 US;IL(3) FR 139 GH;IL(3) GER 200 GH;IL(3) HIST 001 GH;IL(3) HIST 002 GH;IL(3) HIST 010 GH;IL(3) HIST 100 GH;IL(3) (CAMS 100) HIST 101 GH;IL(3) (CAMS 101) HIST 107 GH;IL(3) (MEDVL 107) HIST 120 GS;IL(3) HIST 121 GH;IL(3) (J ST 121) HIST 143 GH;IL(3) HIST 165 IL(3) (ARAB 165, RL ST 165)</p> <p>HIST 172 IL(3) HIST 173 GH;IL(3) HIST 174 GH;IL(3) HIST 175 GH;IL(3) HIST 178 GH;IL(3) HIST 179 GH;IL(3) HIST 181 GH;IL(3) HIST 191 GH;IL(3) (AAA S 191) HIST 192 GH;IL(3) (AAA S 192) HIST 406(3) HIST 418W IL(3) HIST 420W IL(3) HIST 429(3) HIST 481 IL(3) HIST 486 IL(3) HIST 487(3) HIST 488(3) INTST 100 GS;IL(3) INTST 400 IL(3) PL SC 003 GS;IL(3) PL SC 014 GS;IL(3) PL SC 020 GS;IL(3) PL SC 022 GS;IL(3) PL SC 123 GS;US;IL(3) PL SC 299/PL SC 499 IL(1-12) PL SC 419(3) PL SC 423(3) PL SC 437(3) PL SC 442(3) PL SC 454 IL(3) (AAA S 454) PL SC 452(3) PL SC 456(3) PL SC 481(3) PL SC 484W(3) PL SC 487(3) PL SC 488(3) PL SC 489(3)</p>	<p>RUS 100 GH;IL(3) SPAN 130 GH;IL(3) SPAN 131 GH;IL(3)</p> <p>EDUCATION ABROAD¹ Select one of the Behrend College or university-sponsored Education Abroad Programs.</p> <p>FOREIGN LANGUAGE <u>French</u>² FR 001(4) FR 002(4) FR 003(4) FR 139 GH;IL(3) <u>German</u>² GER 001(4) GER 002(4) GER 003(4) GER 200 GH;IL(3) <u>Spanish</u>² SPAN 001(4) SPAN 002(4) SPAN 003(4) SPAN 130 GH;US;IL(3) SPAN 131 GH;IL(3)</p> <p>PSYCHOLOGY PSYCH 100 GS(3) PSYCH 212 GS(3) PSYCH 231 GS (3) PSYCH 232 GS;US;IL(3) PSYCH 238 GS(3) PSYCH 243 GS(3) PSYCH 253 GS(3) PSYCH 256 GS(3) PSYCH 260 GS(3) PSYCH 281 GS(3) PSYCH 301W(3) PSYCH 404 GS(3) PSYCH 420(3) PSYCH 438(3) PSYCH 444 GS(3) PSYCH 452(3) PSYCH 453(3) PSYCH 456(3) PSYCH 457 GS;US(3) PSYCH 461(3) PSYCH 471(3) PSYCH 479(3) PSYCH 482 GS(3) PSYCH 484 GS(3) PSYCH 485 GS(3) SOC 001 GS(3)</p> <p>QUANTITATIVE METHODS CMPSC 102(4) CMPSC 109(3) CMPSC 121(3) CMPSC 122(3) CMPSC 203 GQ(4) CMPSC 260(3) CMPSC 296(1-18) CMPSC 297(1-9) CMPSC 302(3) CMPSC 312(3) CMPSC 335(3) CMPSC 397(1-9) CMPSC 409(3) CMPSC 437(3) CMPSC 451(3) CMPSC 455(3) CMPSC 458(3) CMPSC 459(3) CMPSC 461(3) CMPSC 465(3) CMPSC 474(3) CMPSC 496(1-18) CMPSC 497(1-9) IE 405(3) IE 425(3) IE 435(3) IE 455(3) IET 101(3) IET 105(3) IET 109(3) IET 215(2) IET 216(2) MATH 111 GQ(2) MATH 141 GQ(4) MATH 211(4) MATH 220 GQ(2) MATH 230(4)</p>	<p>MATH 231(2) MATH 250(3) MATH 251 (4) MATH 414(3) MATH 415(3) MATH 416(3) MATH 441(3) MATH 482(3) QC 450(3) STAT 401(3) STAT 414(3) ST 415(3) STAT 416(3) STAT 460(3) STAT 461(3) STAT 462(3) STAT 464(3) STAT 480(1)</p> <p>WRITTEN AND ORAL COMMUNICATION CAS 100 GWS(3) CAS 212(3) CAS 250(3) CAS 252(3) CAS 283(3) CAS 340(3) CAS 352(3) CAS 360(3) CAS 375(3) CAS 403(3) CAS 404(3) CAS 411(3) CAS 415(3) CAS 422 GI(3) (AAA S 422) CAS 426W(3) CAS 450W(3) CAS 452(3) CAS 471 US;IL(3) CAS 475(3) COMM 260W(3) COMM 315(3) COMM 320(3) COMM 360(3) COMM 363(3) COMM 370(3) COMM 406(3) COMM 410 IL(3) COMM 419 US;IL(3) COMM 421W(3) COMM 422(3) COMM 424(3) COMM 460W(3) COMM 471(3) COMM 473(3) ENGL 422(3) ENGL 050 GA(3) ENGL 182A GH;US;IL(3) ENGL 212(3) ENGL 262 GH(3) ENGL 263 GH(3) ENGL 419(3) ENGL 420(3) HIST 406(3) HIST 444W(3) PHIL 012 GQ(3) PHIL 103 GH(3) PL SC 001 GS(3) PL SC 002(3) PSYCH 100 GS(3) RL ST 001 GH;US;IL(3) RL ST 004 GH;US;IL(3) RL ST 107 GH;US;IL(3)</p> <p>ENGINEERING AND SCIENCE CENBD 360(3) CMPSC 300(3) CMPEN 271(3) CMPEN 275(1) CMPET 005(1) CMPET 117(3) CMPET 120(1) CMPET 211(3) EDSGN 100S(3) E E 210(4) E E 211(3) E T 002(1) EET 100(3) EET 101(3) EET 109(1) EET 114(4) EET 118(1)</p>	<p>EET 205(1)/EET 205(2) EET 213W(5) EET 216(3) EET 221(1) EET 275(3) EG T 101(1) EG T 102(1) EG T 120(3) EG T 121(3) E MCH 211(3) E MCH 212(3) E MCH 213(3) E MCH 213(3) IE T 101(3) IE T 215(2) IE T 216(2) M E 30(3) MCH T 111(3) MCH T 213(3) MCH T 214(1) MET 107(3) MET 206 MET 210W(3) PHYS 211 GN(4) PHYS 212 GN(4) PHYS 213 GN(2) PHYS 214 GN(2) PHYS 250 GN(4) PL ET 050(3) PL ET 205(3) PL ET 206W(3) PL ET 217(3) PL ET 234(4) PL ET 270(3)</p>
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NOTE FOR NON-BUSINESS AND BUSINESS MINORS:

It is relatively easy to earn a minor through proper selection of Additional and Supporting courses.

Other non-business courses may be approved by faculty advisors.

¹ Education Abroad coursework in business areas must be applied to Prescribed, Additional, or Supporting Course Requirements in business. Non-business courses taken abroad may be applied to Non-business Supporting Course Requirements.

² Students who place into French, German, or Spanish 002 or 003 on the basis of previous language study in high school may substitute credits of international studies coursework or other non-business supporting courses in consultation with an advisor.