Bachelor of Science in Accounting

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). Because the Harrisburg area is the center of industry and economic development for south-central Pennsylvania, students are provided with many opportunities to experience the world of business.



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Curriculum

The field of accounting is diverse, and the B.S. in Accounting degree provides the body of knowledge necessary to pursue a variety of accounting careers and professional certifications.

For example, the accounting program prepares students for positions in industry, government, and business advisory services conducting 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.

Students may also wish to pursue 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 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 (including 36 credits of accounting and related areas), pass a demanding professional examination, and meet certain experience requirements. The education requirements for licensure can be met by completing the B.S. in Accounting and then enrolling in either the Penn State Harrisburg Master of Business Administration (MBA) program and choosing the Accounting Track or enrolling in our online Master of Professional Accounting degree through the Penn State World Campus.

Courses

For a B.S. in Accounting a minimum of 120 credits is required. At least 50 percent of the business credit hours required for the degree must be taken at the Capital College. 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 Business Administration program or the Master of Science in Information Systems program subsequent to receiving their undergraduate accounting degree.

In addition to <u>General Education requirements</u> (45 credits), this major requires the following:

FIRST-YEAR SEMINAR:

(Included in ELECTIVES or GENERAL EDUCATION course selection)

UNITED STATES CULTURES AND INTERNATIONAL CULTURES:

(Included in ELECTIVES, GENERAL EDUCATION course selection, or REQUIREMENTS FOR THE MAJOR)

WRITING ACROSS THE CURRICULUM:

(Included in REQUIREMENTS FOR THE MAJOR)

ELECTIVES: 8 credits of non-business courses

REQUIREMENTS FOR THE MAJOR: 79 credits

(This includes 12 credits of General Education Courses: 3 credits of GWS courses; 3 credits of GS courses; 6 credits of GQ courses)

PRESCRIBED COURSES (55 credits)

ACCTG 211(4) (Sem: 1-4) ECON 102 GS(3) (Sem: 1-4) ENGL 202D GWS(3) (Sem: 1-4)

FIN 301(3), MKTG 301(3), MGMT 301(3) (Sem: 1-4) B A 364Y US;IL(3), B A 462(3), MIS 390(3), SCM 301(3)

(Sem: 5-8)

ECON 104 GS(3), MIS 204(3) (Sem: 5-8) ACCTG 310(3), ACCTG 340(3), ACCTG 403(3), ACCTG

471(3), ACCTG 472(3), ACCTG 473(3) (Sem: 5-8)

Visit https://goo.gl/6DyghL for complete details.

Undergraduate Admissions Requirements

Minimum high school course requirements for admission to baccalaureate (four-year) degree programs are listed below. Keep in mind that specific programs may have additional requirements or recommendations.

English

Four units, including one unit each in composition and literature, are required.

Social Studies/Art/Humanities

Three units in any combination of social studies, arts, and humanities are required.

World Language

Two units in a single world language other than English are required. However, a student may be admitted with fewer than two units in a world language other than English, but must correct this deficiency by the time s/he earns 60 credits or graduates from Penn State, whichever comes first. This deficiency may be corrected by passing one three- or four-credit college level world language course or by demonstrating proficiency equivalent to two units of high school world language study.

Either a third unit in the same language or an additional unit in a second world language other than English is recommended.

Science

Three units of science are required Preparation in chemistry and physics is recommended but not required for our Science and Engineering/Engineering Technology programs

Math

Three units of mathematics are required (four are recommended), selected from any combination of algebra, geometry, and trigonometry

Some programs have additional mathematics requirements. Our Business, Engineering/Engineering Technology, and Science programs require one-half unit of trigonometry or higher level math within the required three units

Penn State requires proof of graduation or a GED for admission to four-year degree programs.

*In most high school curricula, one unit = one year.

Visit Undergraduate Admissions: Admissions Requirements for more information (http://goo.gl/eVGAMB)