

# Smeal College of Business Recommended Academic Plan (Sample Schedule)

## University Park

Program Year 2012 (students entering their major in 2012)

### Accounting (ACCTG) Effective Summer 2010

Accounting is an enrollment controlled major. Please refer to the [Entrance to Major](#) website for further details.

Students in the Masters of Accountancy Program (M ACC) should refer to the following website for specific degree requirements:

<http://www.smeal.psu.edu/acctg/gradinfo/masters-of-accounting-macc>

1 <sup>st</sup> SEMESTER		Credits	2 <sup>nd</sup> SEMESTER		Credits
PSU 006 – First Year Seminar		1	§ <b>MGMT 301 – Basic Management Concepts</b>		3
§ <i>ENGL 015 or 030 (GWS) – Composition</i>		3	§ <b>SCM 200 or STAT 200 (GQ) – Statistics</b>		4
§ <b>MATH 110 or 140 (GQ) – Calculus</b>		4	+ Foreign Language 002		4
§ <i>ECON 102 (002) (GS) – Microeconomics</i>		3	General Education Natural Science (GN)		3
+ Foreign Language 001		4			
TOTAL		15	TOTAL		14
3 <sup>rd</sup> SEMESTER			4 <sup>th</sup> SEMESTER		
§ <b>MKTG 301 – Principles of Marketing</b>		3	§ <b>FIN 301 – Corporation Finance</b>		3
§ <b>ACCTG 211 – Financial and Managerial Accounting</b>		4	SCM 301 – Supply Chain Management or <b>ENGL 202D (GWS) – Business Writing</b>		3
+ Foreign Language 003		4	CAS 100 (GWS) – Speech Communication		3
General Education (GH/GS/GA)		3	General Education (GH/GS/GA)		3
ECON 104 (004) – Macroeconomics or General Education (GH/GS/GA)		3	General Education Natural Science (GN)		3
TOTAL		17	TOTAL		15
5 <sup>th</sup> SEMESTER			6 <sup>th</sup> SEMESTER		
<b>ACCTG 471 – Intermediate Financial Accounting I</b>		3	<b>ACCTG 472 – Intermediate Financial Accounting II</b>		3
ACCTG 404 – Managerial Accounting		3	<b>ACCTG 405 – Principles of Taxation</b>		3
<b>ENGL 202D (GWS) – Business Writing</b> or SCM 301 – Supply Chain Management		3	General Education (GH/GS/GA) or ECON 104 (004) – Macroeconomics		3
MIS 204 – Business Info Systems		3	∞ B A 342 Socially Responsible, Sustainable and Ethical Business Practices		3
*B LAW 341- Business Law I: Intro to Contracts, Liability Issues and Intellectual Property		3	General Education Natural Science (GN)		3
			Health Science/KINES (GHA)		1.5
TOTAL		15	TOTAL		16.5
7 <sup>th</sup> SEMESTER			8 <sup>th</sup> SEMESTER		
B A 411 – Analyzing Business and Industry		3	ACCTG 403W – Auditing		3
ACCTG 4xx		3	ACCTG 4xx		3
Two-Piece Sequence		3	Two-Piece Sequence		3
General Education (GH/GS/GA)		3	General Education (GH/GS/GA)		3
Elective		2	Health Science/KINES (GHA)		1.5
TOTAL		14	TOTAL		13.5

Courses in **Bold** require a grade of 'C' or higher.

Courses in *Italics* satisfy general education and degree requirements.

§ Entrance-to-Major Requirement

† Students must complete 12<sup>th</sup> credit level in a foreign language. Credits vary based on skill level.

#### Advising Notes:

- It is highly recommended that students at University Park take SCM 301 in their 4<sup>th</sup> semester.

- It is highly recommended that students at campuses that do not offer SCM 301 take ENGL 202D in their 4<sup>th</sup> semester.
- GWS, GQ, GA, GH, GS, GN and GHA 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. All students are required to take one IL and one US course before graduation. A course designated as US; IL may be used as a US OR an IL, not both.
- W suffix signifies the course satisfies the University Writing Across the Curriculum requirement.

### Accounting Notes

- [Department of Accounting](#)
- [CPA Exam Information](#)

### **Accounting Degree Requirements (ACCTG)**

**Program Year 2012**

#### course descriptions

1. **Take all of the following Accounting courses** (15 credits) - *A grade of "C" or higher is required in ACCTG 211, ACCTG 405, ACCTG 471, ACCTG 472 and ENGL 202D.*
  - a. **ACCTG 471** (3) Intermediate Financial Accounting I [Prerequisite: ACCTG 211]
  - b. **ACCTG 404** (3) Managerial Accounting: Economic Perspective [Prerequisite: ACCTG 211, SCM 200 or STAT 200, ECON 102]
  - c. **ACCTG 472** (3) Intermediate Financial Accounting II [Prerequisite: ACCTG 471]
  - d. **ACCTG 405** (3) Principles of Taxation [Prerequisites: ACCTG 211, B A 301 or FIN 301]
  - e. **ACCTG 403W** (3) Auditing [Prerequisite: ACCTG 471]
2. **Select two additional Accounting courses** (6 credits)
  - a. **ACCTG 406** (3) Principles of Taxation II [Prerequisite: ACCTG 405]
  - b. **ACCTG 432** (3) Accounting Information Systems [Prerequisites: ACCTG 471, MIS 204]
  - c. **ACCTG 473** (3) Advanced Financial Accounting [Prerequisite: ACCTG 472]
  - d. **ACCTG 481** (3) Financial Statement Analysis: Accounting Based Evaluation and Decision Making [Prerequisite: ACCTG 472]
  - e. **ACCTG 483** (3) Forensic Accounting [Prerequisite or Concurrent: ACCTG 472; ACCTG 403W]
3. **Select one Two-Piece Sequence from the following list** (6 credits)
 

**Economics** - Select two courses from the following  
 Select 3 credits of 300/400 level **Economics**  
 Select 3 credits of 400 level **Economics**

**Entrepreneurship** - Take the following two courses  
**MGMT 425** New Venture Creation(3)  
**MGMT 426** Invention Commercialization (3) **or** **MGMT 427** Managing an Entrepreneurial Start-up Co. (3)

**Finance** – Select two from the following  
**FIN 305** Financial Management of the Business Enterprise (3)  
**FIN 408** Financial Markets and Institutions (3)  
**FIN 406** Security Analysis and Portfolio Management (3)

**Information Systems Management** –Take the following two courses  
**MIS 390** Information Systems Management and Applications (3)  
**MIS 446** Information Technology and Business Strategy (3)

**International Business** - Select two courses from the following  
**I B 303** (IL) International Business Operations (3)  
**I B 403** International Business and National Policies (3)  
**I B 404** Contemporary Issues in International Business (3)  
**I B 440** Globalization and Its Implications (3)  
**I B 450** Business Environment of Europe (3)

**Management** - Take the following two courses

**MGMT 326** Organizational Behavior and Design (3)

**MGMT 471** Strategic Management (3)

**Marketing** - Take the following two courses

**MKTG 330** Buyer Behavior (3) **or** **MKTG 327** Retailing (3)

**MKTG 445** (IL) Global Marketing (3) **or** **MKTG 422** Advertising and Sales Promotion Management (3)

**Real Estate** - Take the following two courses

**R M 303** Real Estate Fundamentals (3)

**R M 450** Contemporary Issues in Real Estate Markets (3)

**Risk Management** - Take the following two courses

**R M 302** Risk and Insurance (3)

**R M 405** Corporate Risk Management (3)

**Supply Chain and Information Systems** - Select two courses from the following

**SCM 404** Demand Fulfillment (3)

**SCM 405** Manufacturing and Services Strategies (3)

**SCM 406** Strategic Procurement (3)

**Please Note:**

In lieu of completing a two-piece sequence, students may complete one of the designated University minors listed below provided the minor has a minimum of six credits of 400-level coursework that can be used in the two-piece category according to the course layout in the degree audit system. Any exceptions to this requirement must be approved by the Chair of the Department of Accounting and the Associate Dean of Undergraduate Education. See your academic advisor for further information and to declare your minor for the two-piece sequence requirement.

**Smeal College Minors**

Information Systems Management (ISM)

International Business (I B)

Legal Environment of Business (LEBUS)

Supply Chain and Information Sciences & Technology (SCIST)

**Liberal Arts Minor**

Economics (ECON)

**Foreign Language Minors**

Arabic Language (ARAB)

Chinese Language (CHNS)

French and Francophone Studies (FR)

German (GER)

Greek (GREEK)

Hebrew (HEBR)

Italian (IT)

Japanese Language (JAPNS)

Latin (LATIN)

Russian (RUS)

Russian Translation (RUS T)

Spanish (SPAN)

The University may make changes in policies, procedures, educational offerings, and requirements at any time. Please consult a Penn State Academic Advisor for more detailed information.