## ACCOUNTING

## Bachelor of Science (BS)

This degree map is based on the 2023-24 Academic Catalog and is subject to change. Students should meet with their academic advisor each semester and use Degree Works to monitor their individual progress toward degree completion. The time it takes to earn a degree will vary based on several factors including summer/winter enrollment, dual enrollment and number of courses successfully completed each semester. We recommend taking a minimum of 15 credits each fall and spring semester.

## Sample 4-Year Plan

| First Year |  |  |  |
| :---: | :---: | :---: | :---: |
| Fall Courses | Credits | Spring Courses | Credits |
| ACCT 221- Principles of Accounting 1 | 3 | ACCT 222 - Principles of Accounting 2 | 3 |
| ECON 121 - Principles of Macroeconomics (G) (Global Perspectives General Education Course) | 3 | BSED 101 - Introduction to Business | 3 |
| FYS 100 - First Year Seminar (U) (First Year Seminar General Education Course) | 3 | ECON 122 - Principles of Microeconomics (R) (Critical Reasoning General Education Course) | 3 |
| ITAN 175 -- Spreadsheet Analysis GE (T) (Technologies General Education Course) | 3 | Quantitative (Q) General Education Course | 3 |
| Free Elective 1 | 3 | WRIT 103 - Composition (W) (Writing General Education Course) | 3 |
| Semester Total | 15 | Semester Total | 15 |
| Second Year |  |  |  |
| Fall Courses | Credits | Spring Courses | Credits |
| ACCT 321 - Intermediate Accounting 1 | 3 | ACCT 322 - Intermediate Accounting 2 | 3 |
| ACCT 348 - Cost Accounting | 3 | ACCT 358 - Managerial Reporting | 3 |
| ECON 256 - Business and Economics Statistics I | 3 | MKTG 210 - Marketing Principles \& Practices | 3 |
| MGMT 280 - Principles of Management | 3 | Natural World (N) General Education Course | 3 |
| COMM 101 Public Speaking (0) (Oral Communications General Education Course) | 3 | Diversity (D) General Education Course | 3 |
| Semester Total | 15 | Semester Total | 15 |
| Third Mear |  |  |  |
| Fall Courses | Credits | Spring Courses | Credits |
| ACCT 323 - Intermediate Accounting 3 | 3 | ACCT 310 - Accounting Information Systems | 3 |
| ACCT 324 - Federal Tax Accounting | 3 | ACCT 424 - Adv Fed Tax Accounting | 3 |
| LAWL 231 - Law \& Legal Environment (C) (Citizenship General Education Course) | 3 | FIN 313 - Intro Corporate Finance | 3 |
| Foreign Language, Diversity, or Global Perspectives ( $\mathrm{D}, \mathrm{G}$ or F) General Education Course | 3 | Literature (L) General Education Course | 3 |
| Natural World (N) General Education Course | 3 | Free Elective 2 | 3 |
| Semester Total | 15 | Semester Total | 15 |
| Fourth Year |  |  |  |
| Fall Courses | Credits | Spring Courses | Credits |
| ACCT 425 - Data Analytics in Accounting | 3 | ACCT 431 - Topics in Financial Accounting | 3 |
| Business Elective Course (300/400 Level Class) | 3 | ACCT 442 - Auditing Theory and Practice | 4 |
| History (H) General Education Course | 3 | Arts or Creativity (A or C) General Education Course | 3 |
| Free Elective 3 | 3 | Free Elective 5 | 3 |
| Free Elective 4 | 3 | Free Elective 6 | 2 |
| Semester Total | 15 | Semester Total | 15 |

## Winter/Summer College - Optional

While not required, Winter and Summer sessions are offered each year and may help you stay on track or get ahead. You may take up to seven (7) credits during Winter College and up to 14 credits during Summer College.

## Curriculum Checklist

Fall 2023 Commonwealth Business Core Courses (21 credits)
___ BSED 101 Introduction to BusinessECON 256 Business and Economics Statistics IACCT 221 Principles Accounting 1
___ ACCT 222 Principles Accounting 2FIN 313 Intro Corporate Finance
___ MKTG 210 Marketing Principles \& Practices
Fall 2023 Commonwealth Accounting Specialization Courses (37 credits)
$\qquad$ ACCT310 Accounting Information SystemsACCT321 Intermediate Accounting 1ACCT322 Intermediate Accounting 2ACCT323 Intermediate Accounting 3ACCT324 Federal Tax AccountingACCT348 Cost AccountingACCT358 Managerial Reporting
$\qquad$ ACCT424 Adv Fed Tax AccountingACCT425 Data Analytics in Accounting
$\qquad$ ACCT431 Topics in Financial AccountingACCT442 Auditing Theory and Procedures
$\qquad$ BUS ELECT 300/400 Free Business Elective

Fall 2023 Commonwealth Free Elective Courses (17 credits)
$\qquad$ Free Elective 1
$\qquad$ Free Elective 2
Free Elective 3
$\qquad$ Free Elective 4Free Elective 5
$\qquad$ Free Elective 6

## General Education Requirements

 (45 credits)Note: Some requirements may be fulfilled by coursework in your major program including directed Gen Ed courses noted below

- Foundations (15 credits)
__ FYS 100 First Year Seminar
WRIT 103 Composition
COMM 101 Public Speaking History (H) General Education Course
$\qquad$ Quantitative (Q) General Education Course Choose one class from the list below:
$\square$ MATH140 Precalculus
$\square$ MATH150 Essentials of Calculus
$\square$ MATH160 Calculus 1
- Interconnections (9 credits)
___ Diversity (D) General Education CourseECON 121 - Principles of Macroeconomics (G)
(Global Perspectives General Education Course)
___ Foreign Language, Diversity, or Global Perspectives
(D, G or F) General Education Course
- Citizenship \& Responsibility (6 credits)
___ LAWL 231 - Law \& Legal Environment (C) (Citizenship General Education Course)
$\qquad$ ECON 122 - Principles of Microeconomics (R) (Critical Reasoning General Education Course)
- $\quad$ Natural World \& Technologies (9 credits)
___ Natural World (N) General Education CourseNatural World (N) General Education CourseITAN 175 -- Spreadsheet Analysis GE (T) (Technologies General Education Course)
- Creativity \& Expression (6 credits)
$\qquad$ Literature (L) General Education Course
___ Arts or Creativity (A or C) General Education Course


## Degree Requirements

All students must obtain a minimum of 120 credits, complete all General Education requirements, and all requirements for the selected major. Meet with your advisor and consult Degree Works to monitor your progress and for all graduation requirements.

A minimum GPA of 2.0 in the major and overall are required.

## Campus Locations

| Bloomsburg | $\square$ Online; $\boxtimes$ In-person; $\boxtimes$ Blended |
| :--- | :--- |
| Lock Haven | $\square$ Online; $\boxtimes$ In-person; $\boxtimes$ Blended |
| Mansfield | $\square$ Online; $\boxtimes$ In-person; $\boxtimes$ Blended |
| Clearfield | $\square$ Online; $\square$ In-person; $\square$ Blended |

