



## **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.

For the B.S. degree in Accounting, a minimum of 120 credits is required. Each student 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 305 or ACCTG 371, ACCTG 310, ACCTG 340, 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>
PNC Advisors	Investment Officer
Gorzynski, Felix & Gloekler PC	Staff Accountant
United Rentals, Inc.	Accounting Manager
Pricewaterhouse Coopers	International Tax, Associate
ABB Automation-Bailey Controls	Financial Analyst
The Plastek Group	Accountant
KPMG LLP	Staff Accountant
Free Markets, Inc.	Business Analyst
RGS Industries	Financial Systems Administrator
The Limited, Inc.	Senior Tax Analyst
U.S. Department of HUD	Auditor
International Paper	Associate Accountant
Waste Management, Inc.	Assistant Controller
Minnesota Life	Pension Account Representative
American Express Financial Advisors	Personal Financial Advisor
Erie Insurance Group	Internal Auditor
IBM	Cost Accountant
Estee Lauder	Financial Analyst
Hill, Barth and King, LLC	Staff Accountant
Ernst & Young	Staff Accountant
Deloitte & Touche	Staff Accountant
General Electric	Financial Management Trainee

## Recommended Academic Plan – Accounting (ACNTG at Erie)

Semester 1	Credits	Semester 2	Credits
<i>ENGL 015 Rhetoric &amp; Composition or Honors 030 (GWS) *</i>	3	<i>CAS 100 (GWS) Effective Speech</i>	3
<i>MATH 110 Calc I or 140 Calc w/Analytic Geometry (GQ) *</i>	4	Humanities (GH)	3
Humanities (GH)	3	Arts (GA)	3
Natural Sciences (GN)	3	<i>ECON 002 (GS) Intro to Micro Economics *</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	SCM 200 Intro to Stats for Business or <i>STAT 200 (GQ) *</i>	4
Arts (GA)	3	M I S 204 Intro to Management Info Systems *	3
B A 243/[B A 241-Legal Environment of Business (2) and B A 242-Social & Ethical Environment of Business (2)] *	4	<i>ENGL 202D Writing for Business (GWS)</i>	3
<i>ECON 004 (GS) Intro to Macro Economics *</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
<b>ACCTG 310 Federal Income Taxation</b>	3	<b>ACCTG 472 Intermediate Accounting II</b>	3
<b>ACCTG 371 Intermediate Accounting I</b>	4	<b>ACCTG 312 Accounting Technology Lab</b>	3
<b>MKTG 301 Principles of Marketing</b>	3	<b>Additional Course (International)</b>	3
<b>FIN 301 Corporate Finance</b>	3	<b>SCM 310 Intro to Operations Management</b>	3
<b>MGMT 301 Basic Management Concepts</b>	3	Non-Business elective	3
Total Credits:	16	Total Credits:	15
Semester 7	Credits	Semester 8	Credits
<b>ACCTG 422 Accounting Systems</b>	3	<b>ACCTG 403 Auditing Standards</b>	3
<b>ACCTG 340 Cost Accounting</b>	3	<b>MGMT 471W Business Strategy</b>	3
<b>Additional Course Business</b>	3	<b>ACCTG 450 Advanced Accounting</b>	3
Non-Business elective	3	<b>Additional Course Business</b>	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. 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.

**Scheduling patterns for courses not taught each semester:**

**Program Notes:**

**Academic Advising Notes:**

**ACCOUNTING MAJOR (ACNTG)**

(B.S., 120 credits)

NAME: \_\_\_\_\_

PSU ID \_\_\_\_\_

GENERAL EDUCATION			REQUIREMENTS FOR THE MAJOR		
<b>SKILLS</b>			<b>PRESCRIBED COURSES</b>		
<b>Writing/Speaking (9 cr)</b>	<b>Sugg. Sem.</b>	<b>Grade</b>		<b>Sugg. Sem.</b>	<b>Grade</b>
ENGL 015 or 030 GWS (3) _____	1-2	_____	ACCTG 211 (4) _____	3-4	_____
CAS 100 GWS (3) _____	3-4	_____	B A 243 [or BA 241 and BA 242] (4) _____	3-4	_____
ENGL 202D GWS (3) _____	4	_____	MIS 204 (3) _____	3-4	_____
<b>Quantification (8 cr)</b>			SCM 200 (4) _____	3-4	_____
MATH 110 OR 140 GQ (4) _____	1-2	_____	ACCTG 371 (4) _____	5	_____
			ACCTG 310 (3) _____	5	_____
<b>FIRST-YEAR SEMINAR (minimum 1 credit)</b>			FIN 301 (3) _____	5-6	_____
_____	1-2	_____	MGMT 301 (3) _____	5-6	_____
			MKTG 301 (3) _____	5-6	_____
<b>HEALTH AND PHYSICAL ACTIVITY (3 cr. GHS or GPE)</b>			SCM 310 (3) _____	5-6	_____
_____	1-4	_____	ACCTG 472 (3) _____	6	_____
_____	1-4	_____	ACCTG 312 (3) _____	6	_____
			ACCTG 340 (3) _____	7	_____
<b>DISTRIBUTION COMPONENT</b>			ACCTG 422 (3) _____	7	_____
<b>Natural Sciences (9 cr, GN)</b>			MGMT 471W (3) _____	7-8	_____
_____	1-4	_____	ACCTG 450 (3) _____	8	_____
_____	1-4	_____	ACCTG 403 (3) _____	8	_____
_____	1-4	_____			
<b>Arts (6 cr, GA)</b>			<b>ADDITIONAL COURSES (9 Cr.)</b>		
_____	1-4	_____	Select 3 credits from ECON 470 IL, MGMT 461 IL, MKTG 445 IL, or other 400-level international business course (FIN 407).		
_____	1-4	_____	_____	5-8	_____
<b>Humanities (6 cr, GH)</b>			Select 6 credits from B LAW 444, ACCTG 440, ACCTG 410, ACCTG 411, ACCTG 495 or other 300- or 400-level courses either within the major or from other business areas (see list of approved courses).		
_____	1-4	_____	_____	5-8	_____
_____	1-4	_____	_____	5-8	_____
<b>Social and Behavioral Sciences (6 cr)</b>			<b>SUPPORTING COURSES (12 Cr.)</b>		
ECON 002 (3) _____	3-4	_____	Select 12 credits from the non-business supporting course list for the major.		
ECON 004 (3) _____	3-4	_____	_____	1-8	_____
			_____	1-8	_____
			_____	1-8	_____
			_____	1-8	_____

**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).

\_\_\_\_\_ 1-2 \_\_\_\_\_  
 \_\_\_\_\_ 1-2 \_\_\_\_\_  
 \_\_\_\_\_ 1-2 \_\_\_\_\_

# ADDITIONAL AND SUPPORTING COURSE LIST FOR THE SCHOOL OF BUSINESS MAJORS

## ADDITIONAL COURSES OR SUPPORTING COURSES (BUSINESS)

### ACCOUNTING

ACNTG 305 / ACCTG 305(4)  
 ACNTG 310 / ACCTG 371(4)  
 ACNTG 311 / ACCTG 471(3)  
 ACNTG 312 / ACCTG 312(3)  
 ACNTG 320 / ACCTG 310(3)  
 ACNTG 340 / B LAW 444(3)  
 ACNTG 410 / ACCTG 450(3)  
 ACNTG 412 / ACCTG 340(3)  
 ACNTG 413 / ACCTG 440(3)  
 ACNTG 420 / ACCTG 410(3)  
 ACNTG 421 / ACCTG 411(3)  
 ACNTG 422 / ACCTG 422(3)  
 ACNTG 423 / ACCTG 403(3)  
 ACNTG 426 / ACCTG 426(3)  
 ACNTG 494 / ACCTG 494(1-12)  
 ACNTG 495 / ACCTG 495(1-18)  
 ACNTG 496 / ACCTG 496(1-18)  
 ACNTG 497 / ACCTG 497(1-9)

### ECONOMICS

ECNS 410 / ECON 410(3)  
 ECNS 420 / ECON 351(3)  
 ECNS 430 / ECON 430(3)  
 ECNS 440 / ECON 342(3)  
 ECNS 450 / ECON 442(3)  
 ECNS 460 / ECON 481(3)  
 ECNS 462 / ECON 482(3)  
 ECNS 470 / ECON 470IL(3)  
 ECNS 485 / ECON 485(3)  
 ECNS 487 / ECON 473 IL(3)  
 ECNS 494 / ECON 494(1-12)  
 ECNS 495 / ECON 495(1-18)  
 ECNS 496 / ECON 496(1-18)  
 ECNS 497 / ECON 497(1-9)  
 ECON 302 GS(3)  
 ECON 304 GS(3)

### FINANCE

FNC 330 / FIN 330(3)  
 FNC 340 / FIN 340(3)  
 FNC 397 / FIN 397(1-9)  
 FNC 400 / FIN 405(3)  
 FNC 405 / FIN 451(3)  
 FNC 406 / FIN 461(3)  
 FNC 407 / FIN 471(3)  
 FNC 410 / FIN 420(3)  
 FNC 430 / FIN 430(3)  
 FNC 450 / FIN 450(3)  
 FNC 494 / FIN 494(1-12)  
 FNC 495 / FIN 495(1-18)  
 FNC 496 / FIN 496(1-18)  
 FNC 497 / FIN 497(1-9)  
 FIN 480 / FIN 481(3)

### MANAGEMENT

MANGT 310 / SCM 310(3)  
 MANGT 320 / MGMT 321  
 MANGT 330 / MGMT 331(3)  
 MANGT 340 / MGMT341 US(3)  
 MANGT 350 / MGMT 350(3)  
 MANGT 409 / MGMT 409(3)  
 MANGT 410 / MGMT 410(3)  
 MANGT 420 / MGMT 420(3)  
 MANGT 440 / MGMT 440(3)  
 MANGT 442 / MGMT 445 US(3)  
 MANGT 450 / SCM 445(3)  
 MANGT 455 / SCM 455(3)  
 MANGT 460 / SCM 460(3)  
 MANGT 465 / SCM 465(3)  
 MANGT 470W / MGMT 470W(3)  
 MANGT 480 / MGMT 461 IL(3)  
 MANGT 494 / MGMT 494(1-12)  
 MANGT 495 / MGMT 495(1-18)  
 MANGT 496 / MGMT 496(1-18)  
 MANGT 497 / MGMT 497(1-9)

### MANAGEMENT

INFORMATION SYSTEMS  
 MISBD 297 / MIS 297(3)  
 MISBD 304 / MIS 304 (3)  
 MISBD 321 / MIS 321  
 MISBD 336 / MIS 336(3)  
 MIS 387(3)  
 MISBD 397 / MIS 397(3)  
 MISBD 430 / MIS 430(3)  
 MISBD 435 / MIS 435(3)

MISBD 440 / MIS 440(3)  
 MISBD 445 / MIS 445(4)  
 MISBD 470 / MIS 470(4)  
 MISBD 494 / MIS 494(1-12)  
 MISBD 495 / MIS 495(1-18)  
 MISBD 496 / MIS 496(1-18)  
 MISBD 497 / MIS 497(1-9)

### MARKETING

MRKTG 310 / MKTG 342(3)  
 MRKTG 320 / MKTG 330(3)  
 MRKTG 330 / MKTG 440(3)  
 MRKTG 400 / MKTG 327(3)  
 MRKTG 410 / MKTG 410(3)  
 MRKTG 420 / MKTG 428(3)  
 MRKTG 470 / MKTG 445 IL(3)  
 MRKTG 494 / MKTG 494(1-12)  
 MRKTG 495 / MKTG 495(1-18)  
 MRKTG 496 / MKTG 496(1-18)  
 MRKTG 497 / MKTG 497(1-9)

### SUPPORTING COURSES (NON-BUSINESS)

### INTERNATIONAL STUDIES

ANTH 001 GS;US;IL(3)  
 ANTH 045 GS;US;IL(3)  
 COMM 410 IL(3)  
 COMMU 400 / COMM 410(3)  
 COMMU 402 / CAS 471 IL(3)  
 COMM 419 US;IL(3)  
 FR 139 GH;IL(3)  
 GER 200 GH;IL(3)  
 HIST 010 GH;IL(3)  
 HIST 175 GH;IL(3)  
 HIST 178 GH;IL(3)  
 HIST 179 GH;IL(3)  
 HIST 181 GH;IL(3)  
 HSTRY 406W / HIST 406(3)  
 HSTRY 410W / HIST 418W(3)  
 HSTRY 415 / HIST 420W(3)  
 HSTRY 418 / HIST 429(3)  
 HSTRY 463W / HIST 444W US(3)  
 HSTRY 480 / HIST 487(3)  
 HSTRY 481 / HIST 488(3)  
 INTST 100 GS;IL(3)  
 INTST 400W(3)  
 PL SC 003 GS(3)  
 PL SC 014 GS(3)  
 PL SC 020 GS(3)  
 PL SC 022(3)  
 PL SC 437(3)  
 PL SC 456(3)  
 POLSC 123 / PL SC 123 GS;US;IL(3)  
 POLSC 421 / PL SC 452(3)  
 POLSC 423 / PL SC 423(3)  
 POLSC 424W / PL SC 484W(3)  
 POLSC 477 / PL SC 487(3)  
 POLSC 478 / PL SC 488(3)  
 RUS 100 GH;IL(3)  
 SPAN 130 GH;IL(3)  
 SPAN 131 GH;IL(3)

### EDUCATION ABROAD<sup>1</sup>

Select one of the Behrend College or university-sponsored Education Abroad Programs.

### FOREIGN LANGUAGE

**French<sup>2</sup>**  
 FR 001(4)  
 FR 002(4)  
 FR 003(4)  
 FR 139 GH;IL(3)  
**German<sup>2</sup>**  
 GER 001(4)  
 GER 002(4)  
 GER 003(4)  
 GER 200 GH;IL(3)  
**Spanish<sup>2</sup>**  
 SPAN 001(4)  
 SPAN 002(4)  
 SPAN 003(4)  
 SPAN 130 GH;IL(3)  
 SPAN 131 GH;IL(3)

### 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)

### QUANTITATIVE METHODS

CMPBD 204 / CMPSC 102(4)  
 CMPBD 205 / CMPSC 302(3)  
 CMPBD 210 / CMPSC 312(3)  
 CMPBD 217 / CMPSC 109(3)  
 CMPBD 296 / CMPSC 296(1-18)  
 CMPBD 297 / CMPSC 297(1-9)  
 CMPBD 350 / CMPSC 335(3)  
 CMPBD 397 / CMPSC 397(1-9)  
 CMPBD 401 / CMPSC 409(3)  
 CMPBD 410 / CMPSC 465(3)  
 CMPBD 411 / CMPSC 474(3)  
 CMPBD 440 / CMPSC 461(3)  
 CMPBD 450 / CMPSC 437(3)  
 CMPBD 460W / CMPSC 459(3)  
 CMPBD 496 / CMPSC 496(1-18)  
 CMPBD 497 / CMPSC 497(1-9)  
 CMPSC 140 / CMPSC 109(3)  
 CMPSC 203 GQ(4)  
 CSE 122 CQ  
 CSE 221 CQ / CMPSC 122(3) (3)  
 CSE 260 / CMPSC 360(3)  
 CSE 418 / CMPSC 458(3)  
 CSE 451 / CMPSC 451(3)  
 CSE 455 / CMPSC 455(3)  
 IE 405(3)  
 IE 425(3)  
 IE 435(3)  
 IE 455(3)  
 IE T 101 / IET 101(3)  
 IE T 105 / IET 105(3)  
 IE T 109 / IET 109(3)  
 IE T 215 / IET 215(2)  
 IE T 216 / IET 216(2)  
 MATH 111 GQ(2)  
 MATH 141 GQ(4)  
 MATH 220 GQ(2)  
 MATH 230(4)  
 MATH 231(2)  
 MATH 250(3)  
 MATH 251 (4)  
 MATH 414(3)  
 MATH 415(3)  
 MATH 416(3)  
 MATH 441(3)  
 MTHBD 211 / MATH 211(4)  
 MTHBD 434 / MATH 441(3)  
 MTHBD 450 / MATH 482(3)  
 QC 450(3)  
 STABD 443 / STAT 462(3)  
 STABD 444 / STAT 461(3)  
 STAT 401(3)  
 STAT 414(3)  
 STAT 415(3)  
 STAT 416(3)  
 STAT 460(3)  
 STAT 462(3)  
 STAT 464(3)  
 STAT 480(1)

### WRITTEN AND ORAL COMMUNICATION

CAS 250(3)  
 CAS 252(3)  
 CAS 352(3)  
 CAS 403(3)  
 CAS 404(3)  
 CAS 415(3)  
 CAS 422 (AAA S) US(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 421W(3)  
 COMM 422(3)  
 COMM 424(3)  
 COMM 460W(3)  
 COMM 421W(3)  
 COMMU 300 / CAS 283(3)  
 COMMU 301 / COMM 315(3)  
 COMMU 305 / COMM 370(3)  
 COMMU 312 / CAS 212(3)  
 COMMU 315 / CAS 403(3)  
 COMMU 317 / CAS 360(3)  
 COMMU 319 / CAS 340(3)  
 COMMU 325 / CAS 352(3)  
 COMMU 400 / COMM 410(3)  
 COMMU 401W / COMM 460W(3)  
 COMMU 402 / CAS 471 IL(3)  
 COMMU 403 / COMM 406(3)  
 COMMU 404 / CAS 426W(3)  
 COMMU 405 / COMM 471(3)  
 COMMU 416 / CAS 411(3)  
 COMMU 425 / CAS 452W(3)  
 COMMU 430 / CAS 450W(3)  
 ELISH 429W / ENGL 422(3)  
 ENGL 050 GA(3)  
 ENGL 212(3)  
 ENGL 262 GH(3)  
 ENGL 263 GH(3)  
 ENGL 419(3)  
 ENGL 420(3)  
 HSTRY 406W / HIST 406(3)  
 HSTRY 463W / HIST 444W(3)  
 PHIL 012 GQ(3)  
 PHIL 103 GH(3)  
 PL SC 001 GS(3)  
 PL SC 002(3)  
 POLSC 471(3)/No Longer Offered  
 PSYCH 100 GS(3)  
 RL ST 001 GH;US;IL(3)  
 RL ST 004 GH;US;IL(3)  
 RUS 130(3)

### ENGINEERING AND SCIENCE

BDENG 100S / EDSEGN 100S(3)  
 CENBD 360(3)  
 CMPBD 360(3)/No Longer Offered  
 CSE 260 / CMPSC 300(3)  
 CSE 271 / CMPEN 271(3)  
 CSE 275 / CMPEN 275(1)  
 E E 210(4)  
 E E 220 / E E 211(3)  
 E MCH 211(3)  
 E MCH 212(3)  
 E MCH 213(3)  
 E T 002(1)  
 E T 005 / CMPET 005(1)  
 EE T 101 / EET 101(3)  
 EE T 109 / EET 109(1)  
 EE T 114 / EET 114(4)  
 EE T 117 / CMPET 117(3)  
 EE T 118 / EET 118(1)  
 EE T 120 / CMPET 120(1)  
 EE T 205(1)/EE T 205(2) / EET 205(1)/EET 205(2)  
 EE T 211 / CMPET 211(3)  
 EE T 213W / EET 213W(5)  
 EE T 216 / EET 216(3)  
 EE T 221 / EET 221(1)  
 EETBD 100 / EET 100(3)  
 EETBD 275 / EET 275(3)  
 EG T 101(1)  
 EG T 102(1)  
 EG T 120(3)  
 EG T 121(3)  
 IE T 101(3)  
 IE T 215(2)  
 IE T 216(2)  
 ME 30(3)  
 MCH T 111(3)  
 MCH T 213(3)  
 MCH T 214(1)  
 MET 107(3)  
 ME T 206(3) / MET 206  
 ME T 210W / MET 210W(3)  
 PHYS 211 GN(4)  
 PHYS 212 GN(4)  
 PHYS 213 GN(2)  
 PHYS 214 GN(2)  
 PHYS 250 GN(4)

## 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.

<sup>1</sup> 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.

<sup>2</sup> 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.