ACCOUNTING GRADUATE CREDIT CERTIFICATE PROGRAM

Person-in-Charge: Dr. Thomas Amlie
Program Code: ACCT
Campus(es): Harrisburg, World Campus

This graduate certificate program supplements the body of knowledge and educational credit requirements necessary for licensure as a Certified Public Accountant (CPA) in most states.

Effective Semester: Summer 2016
Expiration Semester: Spring 2021

Admission Requirements

Applicants apply for admission to the program via the Graduate School application for admission (http://gradschool.psu.edu/prospective-students/how-to-apply). Requirements listed here are in addition to Graduate Council policies listed under GCAC-300 Admissions (http://gradschool.psu.edu/graduate-education-policies). International applicants may be required to satisfy an English proficiency requirement; see GCAC-305 Admission Requirements for International Students (http://gradschool.psu.edu/graduate-education-policies/gcac/gcac-300/gcac-305-admission-requirements-international-students) for more information.

Ordinarily, an entering student will have successfully completed a baccalaureate degree in accounting or comparable accounting coursework. If the undergraduate major was not accounting, an applicant should have completed the following minimum core of accounting coursework (or equivalent):

- financial and managerial accounting principles
- intermediate financial accounting I and II
- cost accounting
- federal taxation
- auditing

With program approval, all four courses in the certificate may be applied to the online Master of Professional Accounting degree, subject to restrictions outlined in GCAC-309 Transfer Credit (http://gradschool.psu.edu/graduate-education-policies/gcac/gcac-300/transfer-credit). Certificate program students who wish to have the certificate courses applied to the master’s degree program must formally be admitted to the master’s degree program. Admission into the master’s degree program is a separate step and is not guaranteed. Upon admittance to the master’s degree program, certificate courses completed with a grade of B or better may be transferred into the program.

Certificate Requirements

Requirements listed here are in addition to requirements listed in Graduate Council policy GCAC-212 Postbaccalaureate Credit Certificate Programs (http://gradschool.psu.edu/graduate-education-policies/gcac/gcac-200/gcac-212-postbaccalaureate-credit-certificate-programs).

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
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</thead>
<tbody>
<tr>
<td>ACCT 504</td>
<td>Auditing Theory and Practice</td>
<td>3</td>
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<tr>
<td>Electives</td>
<td>Choose 3 from the following 7 courses:</td>
<td>9</td>
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<tr>
<td>ACCT 510</td>
<td>Business Tax Planning Theory and Practice</td>
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<tr>
<td>ACCT 532</td>
<td>Accounting Information and Decision Systems</td>
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<td>ACCT 545</td>
<td>Strategic Cost Management</td>
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<tr>
<td>ACCT 550</td>
<td>Professional Responsibilities and Ethics in Accounting</td>
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<tr>
<td>ACCT 561</td>
<td>Financial Statement Analysis II</td>
<td></td>
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<tr>
<td>ACCT 572</td>
<td>Financial Reporting I</td>
<td></td>
</tr>
<tr>
<td>PADM 523</td>
<td>Governmental and Nonprofit Accounting</td>
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</tbody>
</table>

Total Credits: 12

Courses

Graduate courses carry numbers from 500 to 699 and 800 to 899. Advanced undergraduate courses numbered between 400 and 499 may be used to meet some graduate degree requirements when taken by graduate students. Courses below the 400 level may not. A graduate student may register for or audit these courses in order to make up deficiencies or to fill in gaps in previous education but not to meet requirements for an advanced degree.

Contact

Campus: Harrisburg
Graduate Program Head: Thomas Townsend Amlie
Director of Graduate Studies (DGS) or Professor-in-Charge (PIC): Sherri Dorazio Harkins
Program Contact: Sherri Dorazio Harkins
Graduate Admissions
777 W Harrisburg Pike
Harrisburg PA 17057
sxh749@psu.edu
(717) 948-6008

Program Website: View (https://harrisburg.psu.edu/business-administration/accounting/graduate-certificate-accounting)

Campus: World Campus
Graduate Program Head: Thomas Townsend Amlie
Director of Graduate Studies (DGS) or Professor-in-Charge (PIC): Sherri Dorazio Harkins
Program Contact: Sherri Dorazio Harkins
R131, College of Medicine
500 University Drive
Hershey PA 17033
sxh749@psu.edu
(717) 948-6008

Program Website: View (https://harrisburg.psu.edu/business-administration/accounting/graduate-certificate-accounting)