

# FINANCIAL ACCOUNTING GRADUATE CREDIT CERTIFICATE PROGRAM

<b>Person-in-Charge</b>	Zugang Liu
<b>Program Code</b>	FINACT
<b>Campus(es)</b>	Great Valley

The Graduate Certificate in Financial Accounting provides the necessary academic preparation for students to pursue further graduate accounting education and prepare for the CPA exam. Topics covered are relevant to CPA licensure and include tax planning, understanding commercial transactions, ethics, accounting information system, government and not-for-profit accounting. All courses in the certificate may be applied to Penn State Great Valley's Master of Professional Accounting degree upon successful completion.

**Effective Semester:** Fall 2022

**Expiration Semester:** Fall 2027

## Admission Requirements

Applicants apply for admission to the program via the Graduate School application for admission (<https://gradschool.psu.edu/graduate-admissions/how-to-apply/>). Requirements listed here are in addition to Graduate Council policies listed under GCAC-300 Admissions Policies (<https://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 (<https://gradschool.psu.edu/graduate-education-policies/gcac/gcac-300/gcac-305-admission-requirements-international-students/>) for more information.

The successful applicant is generally expected to have a minimum combined junior/senior grade-point average of 3.0 (B) on a 4.0 scale. Student may apply who are not undergraduate accounting degree holders, but foundation coursework will be necessary.

Courses taken in the certificate program may be applied toward Penn State Great Valley's Master of Professional Accounting degree, subject to restrictions outlined in GCAC-309 Transfer Credit. Certificate students who wish to have certificate courses applied towards the Master of Professional Accounting must apply and be admitted to that degree program. Admission to the Master of Professional Accounting graduate degree program is a separate step and is not guaranteed.

## Certificate Requirements

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

To be awarded the graduate certificate, students must successfully complete 9 credits of course work. All courses must be completed with a minimum grade of C or better and an overall GPA of 3.0.

Code	Title	Credits
<b>Required Courses</b>		
ACCTG 512	Financial Accounting Theory and Reporting Problems	3
ACCTG 873	Advanced Topics in Financial Reporting	3
Choose 1 courses from the following:		3
ACCT 532	Accounting Information and Decision Systems	
ACCT 545	Strategic Cost Management	
ACCTG 462	Governmental and Not-for-Profit Accounting	
ACCTG 804	Data Analytics in the Accounting Profession	
ACCTG 806	Taxes and Business Planning	
<b>Total Credits</b>		<b>9</b>

## 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.

## Learning Outcomes

- Students will be able to identify and explain the application of data mining technologies within organizations.
- Students will analyze and assess basic flaws in accounting systems and internal controls and evaluate actions/decisions in terms of ethical components.
- Students will be able to analyze an organization's financial statements and compare to industry and key competitors.

## Contact

<b>Campus</b>	Great Valley
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<b>Program Website</b>	View ( <a href="https://greatvalley.psu.edu/academics/graduate-certificates/financial-accounting/">https://greatvalley.psu.edu/academics/graduate-certificates/financial-accounting/</a> )