ACCOUNTING (BEHREND)

Graduate Program Head  Greg Filbeck
Program Code  ACNTG
Campus(es)  Erie (M.P.Acc.)
Degrees Conferred  Master of Professional Accounting (M.P.Acc.)
The Graduate Faculty  View (https://secure.gradsch.psu.edu/gpms/?searchType=fac&prog=ACNTG)

The Master of Professional Accounting (M.P.Acc.) degree program in Accounting requires 30 credit hours beyond the bachelor’s degree and will take one year to complete. This program will equip the students for the increasing legal and financial complexities faced by the accounting profession. This degree will also satisfy the requirements for taking the Certified Public Accountant (CPA) examination and becoming a CPA through the Pennsylvania State Board of Accountancy as well as most of the State Boards of the neighboring states.

The program is delivered in a blended format of 25 percent classroom instruction on campus or at the Regional Learning Alliance in Cranberry Township and 75 percent online learning.

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/).

The language of instruction at Penn State is English. English proficiency test scores (TOEFL/IELTS) may be required for international applicants. See GCAC-305 Admission Requirements for International Students (https://gradschool.psu.edu/graduate-education-policies/gcac-300/gcac-305-admission-requirements-international-students/) for more information.

Admission cannot be granted to individuals who require a student visa due to the majority of instruction taking place online.

Applicants should have an undergraduate degree in business and the course work should be substantially similar to the Penn State Erie undergraduate degree in business. If the degree is in business but not in accounting then applicants should have the following courses or their equivalents completed with B or better in every course:

Applicants must submit the following documents:

1. Online Graduate School application (http://gradschool.psu.edu/prospective-students/how-to-apply/) including nonrefundable application fee
2. Statement of intent
3. Official transcripts from all post-secondary institutions attended (http://gradschool.psu.edu/prospective-students/how-to-apply/new-applicants/requirements-for-graduate-admission/)
4. TOEFL or IELTS scores, if applicable

Degree Requirements

Master of Professional Accounting (M.P.Acc.)

Requirements listed here are in addition to Graduate Council policies listed under GCAC-700 Professional Degree Policies (https://gradschool.psu.edu/graduate-education-policies/).

A minimum of 30 credits is required for the degree that must be acquired in 400-, 500-, or 800-level courses. At least 21 of the 30 credits must be 500 and 800 level courses, at least 9 credits (of the 21 credits) must be at the 500 level, and the remaining 9 credits must be at 400, 500, or 800 level.

The following courses need to be completed for a total of 30 credits.

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCTG 211</td>
<td>Financial and Managerial Accounting for Decision Making</td>
<td>4</td>
</tr>
<tr>
<td>ACCTG 310</td>
<td>Federal Taxation I</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG 340</td>
<td>Cost Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG 371</td>
<td>Intermediate Accounting I</td>
<td>4</td>
</tr>
<tr>
<td>ACCTG 403</td>
<td>Auditing</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG 472</td>
<td>Intermediate Financial Accounting II</td>
<td>3</td>
</tr>
</tbody>
</table>

Applicants should have a minimum 2.8 GPA (on a 4.0 scale) in the junior and senior years, and a minimum 3.0 GPA (on a 4.0 scale) in the accounting courses.

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<tr>
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<tbody>
<tr>
<td>ACCTG 806</td>
<td>Taxes and Business Planning</td>
<td>3</td>
</tr>
<tr>
<td>or ACCT 510</td>
<td>Business Tax Planning Theory and Practice</td>
<td></td>
</tr>
<tr>
<td>ACCTG 873</td>
<td>Advanced Topics in Financial Reporting</td>
<td>3</td>
</tr>
<tr>
<td>or ACCT 573</td>
<td>Financial Reporting II</td>
<td></td>
</tr>
<tr>
<td>ACCTG 881</td>
<td>Financial Statement Analysis</td>
<td>3</td>
</tr>
<tr>
<td>or ACCT 561</td>
<td>Financial Statement Analysis II</td>
<td></td>
</tr>
<tr>
<td>ACCT 504</td>
<td>Auditing Theory and Practice</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 545</td>
<td>Strategic Cost Management</td>
<td>3</td>
</tr>
<tr>
<td>BADM 526</td>
<td>Leadership and Ethics</td>
<td>3</td>
</tr>
<tr>
<td>or ACCT 550</td>
<td>Professional Responsibilities and Ethics in Accounting</td>
<td></td>
</tr>
<tr>
<td>FIN 451</td>
<td>Intermediate Financial Management</td>
<td>3</td>
</tr>
</tbody>
</table>

Electives

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<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCTG 803</td>
<td>Forensic Accounting and Litigation Support (Capstone Course)</td>
<td>3</td>
</tr>
</tbody>
</table>

Culminating Experience

Applicants should have a minimum 2.8 GPA (on a 4.0 scale) in the junior and senior years, and a minimum 3.0 GPA (on a 4.0 scale) in the accounting courses.

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<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCTG 805</td>
<td>Auditing Theory and Practice</td>
<td>3</td>
</tr>
<tr>
<td>or ACCT 555</td>
<td>Professional Responsibilities and Ethics in Accounting</td>
<td></td>
</tr>
</tbody>
</table>

Minor

A graduate minor is available in any approved graduate major or dual-title program. The default requirements for a graduate minor are stated in Graduate Council policies listed under GCAC-500 Research Degree Policies (https://gradschool.psu.edu/graduate-education-policies/) and GCAC-700 Professional Degree Policies (https://gradschool.psu.edu/graduate-education-policies/), depending on the type of degree the student is pursuing.
• GCAC-611 Minor - Research Doctorate (https://gradschool.psu.edu/graduate-education-policies/gcac/gcac-600/gcac-611-minor-research-doctorate/)
• GCAC-641 Minor - Research Master's (https://gradschool.psu.edu/graduate-education-policies/gcac/gcac-600/gcac-641-minor-research-masters/)
• GCAC-709 Minor - Professional Doctorate (https://gradschool.psu.edu/graduate-education-policies/gcac/gcac-700/gcac-709-professional-doctoral-minor/)
• GCAC-741 Minor - Professional Master's (https://gradschool.psu.edu/graduate-education-policies/gcac/gcac-700/gcac-741-masters-minor-professional/)

Student Aid

Graduate assistantships available to students in this program and other forms of student aid are described in the Tuition & Funding (https://gradschool.psu.edu/graduate-funding/) section of The Graduate School's website. Students on graduate assistantships must adhere to the course load limits (https://gradschool.psu.edu/graduate-education-policies/gsad/gsad-900/gsad-901-graduate-assistants/) set by The Graduate School.

A limited number of scholarships and graduate assistantships are available. Many students work full time and take classes part time. In many cases, employers have a tuition-reimbursement plan paying for partial or full tuition. View student aid options (https://behrend.psu.edu/admissions-financial-aid/financial-aid/incoming-students/graduate/) available.

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.

Accounting (ACCT) Course List (https://bulletins.psu.edu/university-course-descriptions/graduate/acct/)

Accounting (ACCTG) Course List (https://bulletins.psu.edu/university-course-descriptions/graduate/acctg/)

Business Administration (BADM) Course List (https://bulletins.psu.edu/university-course-descriptions/graduate/badm/)

Business Law (BLAW) Course List (https://bulletins.psu.edu/university-course-descriptions/graduate/blaw/)

Finance (FIN) Course List (https://bulletins.psu.edu/university-course-descriptions/graduate/fn/)

Learning Outcomes

1. **COMMUNICATE**: Graduates will develop effective presentation and written communication skills.
   a. Graduates are able to prepare and deliver a professional presentation about a business problem.
   b. Graduates are able to demonstrate effective written communication skills.

2. **THINK, APPLY/CREATE**: Graduates will be able to think critically, solve problems, and make decisions.
   a. Graduates are able to objectively identify and prioritize accounting problems.
   b. Graduates are able to develop alternative solutions to accounting problems.
   c. Graduates demonstrate sufficient skills to read, reason logically, and draw relevant conclusions.

3. **PROFESSIONAL PRACTICE**: Graduates will be able to recognize ethical issues in business and know how to deal with them.
   a. Graduates will recognize ethical issues in business situations.
   b. Graduates will apply ethical frameworks to business problems.
   c. Graduates will describe the ethical consequences of decision alternatives.

4. **KNOW**: Graduates will have technical competency in accounting.
   a. Graduates will demonstrate technical competency in accounting skills in taxation.
   b. Graduates will demonstrate technical competency in accounting skills in managerial accounting.
   c. Graduates will demonstrate technical competency in accounting skills in auditing.
   d. Graduates will demonstrate technical competency in financial statement analysis.
   e. Graduates will demonstrate technical competency in accounting theory and research.

Professional Licensure/Certification

Many U.S. states and territories require professional licensure/certification to be employed. If you plan to pursue employment in a licensed profession after completing this program, please visit the Professional Licensure/Certification Disclosures by State (https://www.psu.edu/state-licensure-disclosures/) interactive map.

Contact

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Erie

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**Program Website**
View (https://behrend.psu.edu/school-of-business/academic-programs/master-of-professional-accounting/)