ACCOUNTING (CAPITAL)

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 (http://gradschool.psu.edu/graduate-education-policies/).

Students must complete a minimum of 30 credit hours of instruction; all credits must be earned in 400 level, 500 level, or 800 level courses. A minimum of 21 credits at the 500- or 800-level is required, of which at least 9 credits must be earned in 500-level courses. Students must complete the following courses:

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Required Courses</strong></td>
<td></td>
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</tr>
<tr>
<td>ACCT 572</td>
<td>Financial Reporting I</td>
<td>3</td>
</tr>
<tr>
<td>PADM 523</td>
<td>Governmental and Nonprofit Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 550</td>
<td>Professional Responsibilities and Ethics in Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 532</td>
<td>Accounting Information and Decision Systems</td>
<td>3</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>
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<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>ACCT 504</td>
<td>Auditing Theory and Practice</td>
<td>3</td>
</tr>
<tr>
<td>BLAW 444</td>
<td>Advanced UCC and Commercial Transactions</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 545</td>
<td>Strategic Cost Management</td>
<td>3</td>
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<tr>
<td><strong>Culminating Experience</strong></td>
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<tr>
<td>ACCTG 803</td>
<td>Forensic Accounting and Litigation Support (Capstone Course)</td>
<td>3</td>
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</tbody>
</table>

Total Credits 30

ACCTG 803 is the capstone course for the program, integrating materials learned in the other program courses.