ACCOUNTING (GREAT VALLEY)

Graduate Program Head: James A. Nemes
Program Code: ACCT
Campus(es): Great Valley (M.P.Acc.)
Degrees Conferred: Master of Professional Accounting (M.P.Acc.)
The Graduate Faculty: View [link: https://secure.gradsch.psu.edu/gpms/index.cfm?searchType=fac&prog=ACCT]

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).

Students who apply for admission should have completed course work substantially equivalent to an undergraduate degree in Business (or a business discipline) from Penn State University. Applicants to the Penn State Great Valley M.P.Acc. program should also have a grade-point average of at least 3.0 (on a 4.0 scale) in their final 60 credits of undergraduate course work, both overall as well as in accounting courses. If the undergraduate major is not Accounting, an applicant must have completed the following minimum core of accounting course work (or its equivalent) with a final grade of B- or better:

<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 403</td>
<td>Auditing</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG 471</td>
<td>Intermediate Financial Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG 472</td>
<td>Intermediate Financial Accounting II</td>
<td>3</td>
</tr>
</tbody>
</table>

All applicants to the Penn State Great Valley M.P.Acc. program are required to submit GMAT or GRE scores. A waiver will be considered if the applicant has an advanced degree (e.g., master's degree or higher) from a regionally accredited university with AACSB accredited programs OR one or more professional business certifications including a CFA, CPA, FRM, and/or CMA, or doctoral degree (e.g., Ph.D., M.D., J.D.).

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

Students must complete a minimum of 30 credits at the 400, 500, or 800 level, with at least 18 at the 500 or 800 level, and a minimum of 9 credits at the 500 level. This includes 24 credits in the required core courses:

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<tr>
<th>Code</th>
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<tbody>
<tr>
<td>ACCTG 512</td>
<td>Financial Accounting Theory and Reporting Problems</td>
<td>3</td>
</tr>
<tr>
<td>BLAW 444</td>
<td>Advanced UCC and Commercial Transactions</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG 806</td>
<td>Taxes and Business Planning</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG 873</td>
<td>Advanced Topics in Financial Reporting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 532</td>
<td>Accounting Information and Decision Systems</td>
<td>3</td>
</tr>
<tr>
<td>ACCTG 462</td>
<td>Governmental and Not-for-Profit Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 550</td>
<td>Professional Responsibilities and Ethics in Accounting</td>
<td>3</td>
</tr>
</tbody>
</table>

Electives
The remaining 6 credits of electives may be chosen from a list of approved electives maintained by the program office. Note that one of the electives must be a 500-level graduate course.

Culminating Experience
ACCTG 831: Advanced Auditing (Capstone Course) 3

Total Credits 30

ACCTG 831 serves as the capstone course for this degree. This capstone course taken at the end of the program uses all the knowledge gained from prior coursework and applies them through presentation and analysis of case studies. Students will study investigative accounting, consulting, and litigation support activities undertaken in forensic accounting engagements through the use of case studies. This capstone course includes a final capstone project which emphasizes case analysis to develop critical thinking and analytical skills in the use of accounting reports for broad-based business analysis. In this capstone project, students examine a current issue in accounting and regulation. Through this comprehensive capstone project, students acquire a big-picture understanding of accounting trends and regulatory issues, along with the critical-thinking skills to evaluate and debate them.

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

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

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Program Website  View (http://greatvalley.psu.edu/
                    academics/masters-degrees/
                    accounting)