

# Master of Professional Accountancy Program (MPAc) – Worksheet

## MPAc Program – Required Courses

Course Number	Credits	Grade	Semester of Offering
ACTG 525 - Acct Theory & Complex Issues in Acct	3		Fall
ACTG 529 - Survey of Research in Acct	3		Fall
ACTG 536 - Advanced Accounting	3		Fall
ACTG 522 – Acct Info Systems II	3		Fall/Spring
ACTG 521 - Advanced Auditing	3		Spring
ACTG 526 - Advanced Taxation	3		Spring
<b>Required Courses Subtotal:</b>	<b>18</b>		

## Examples of Possible Electives

Course Number	Credits	Grade	Semester of Offering
ACTG 530 - Tax Research & Planning	3		Fall
ACTG 531 - Tax Practicum	3		Spring
ACTG 598 - Internship (max 3; P/F)	3		Fall/Sp/Sum
ACTG 514 - Fraud Examination	3		On demand
ACTG 515 - Prof Services Mgmt	3		On demand
ACTG 524 - Int'l Accounting	3		On demand
ACTG 527 - Estate & Gift Taxation	3		On demand
ACTG 528 - Legal Issues for Accountants	3		On demand
ACTG 532 - Govt & Nonprofit Acct II	3		On demand
ACTG 401* - Prin of Fed Tax - Individuals	3		Fall
ACTG 410* - Cost/Mgmt Accounting I	3		Fall
ACTG 411* - Auditing I	3		Fall/Spring
ACTG 415* - Govt. & Nonprofit Acct I	3		Fall/Spring
ACTG 441* - Fin Statement Analysis	3		Fall/Spring
ACTG 420* - Cost/Mgmt. Accounting II	3		On demand
<b>Frequently Selected Non-accounting Electives</b>			
BFIN 421* - Real Estate & Invest Analysis	3		Spring
BFIN 456* - Fin Mgmt for the Entrepreneur	3		Fall
BMGT 405* - Supply Chain Mgmt	3		Fall
BMGT 406* - Negotiation & Dispute Resolution	3		Spring
BMGT 420* - Leadership in Bus Organizations	3		Fall
<b>Electives Subtotal:</b>	<b>12+</b>		
<b>Required Subtotal:</b>	<b>18</b>		
<b>Total:</b>	<b>30+</b>		

\*Not available for MPAc degree requirements if the course has already been used as part of another degree program.

For 'On Demand' courses see [schedule of classes](#) for course availability

**Note:** The following is a brief summary of some requirements for the Master of Professional Accountancy program.

### **Requirements:**

1. Maximum of 9 credit hours of approved 400-level course work may be included in the 30-credit MPAc program, if at least 6 of these 9 credit hours are ACTG or BFIN classes. Otherwise, 6 credit hours of approved 400-level course work may be included.
2. Undergraduate seniors and non-degree graduate students may apply/reserve up to 9 credits of approved 400-level and/or 500-level course work toward their 30-credit MPAc program. For 400-level classes, the restriction in #1 above applies. **Grades of "B" or higher (not "B-" or lower) must be earned.**
3. Maximum of 3 pass/fail credits may be included in the 30-credit MPAc program.
4. Maximum of 9 credits of coursework taken at accredited schools other than MSU-Bozeman may be included in the 30 credit major program. ("B" minimum grade).
5. No 400, 492, 498 or 589 credits may be applied toward graduate degree requirements.

**GPA Requirements:** Graduate students must achieve at least a 3.0 grade point average each semester, maintain at least a 3.0 GPA in their [Program of Study](#), and must maintain at least a 3.0 cumulative GPA at all times. Students not meeting these requirements may be dropped from the graduate program. Grades of "C" or higher MUST be earned in all classes by MPAc students regardless of cumulative GPA (a "C-" or lower is considered to be a failing grade).

*Meeting the requirements for the MPAc program does not guarantee that a student will meet the requirements for sitting for the CPA Exam in Montana. Students desiring a CPA license from the State of Montana should contact the Montana State Board of Public Accountants for the requirements to sit for the CPA Exam as soon as possible in order to plan your class schedule. This worksheet is intended to assist students in designing their graduate program and is not a required form. A **Program of Study form** must be completed by each student within two months of enrollment in the MPAc program, and must be approved by the student's graduate committee, the MPAc Director, and the Dean of the Graduate School.*

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<b>Required Background Courses</b> (or approval by MPAC Director of similar coursework)	
Course Number	Credits
BMGT 335 - Management & Organization	3
BMIS 311 - Information Systems	3
BMKT 325 - Principles of Marketing	3
BFIN 322 - Finance	3
BGEN 361 - Introduction to Law	3
ACTG 201 - Principles of Fin Accounting I	3
ACTG 202 - Managerial Accounting	3
ACTG 223 - Principles of Fin Accounting II	3
ACTG 321R - Accounting Information Systems I	3
ACTG 327 - Intermediate Fin Acct & Rept I	3
ACTG 328 - Intermediate Fin Acct & Rept II	3
ACTG 401* - Principles of Fed Taxation – Individual	3
ACTG 410* - Cost/Management Accounting I	3
ACTG 411* - Auditing I	3
ACTG 415* - Govt & Nonprofit Acct I	3
*400-level courses may be used toward the 30-credit MPAC program requirements (see second page), if not used as part of any other degree program; certain grade restrictions apply. Note that there may be additional courses in economics, statistics, and business software applications required to satisfy the pre-requisites for the background business courses	

### Applicants with Non-Accounting Bachelor Degrees:

Students who are not admissible to the MPAC program but are taking the required background courses to prepare for entrance into the MPAC program must be classified as [non-degree graduate students \(NDGR\)](#).

Non-degree graduate students who have completed ACTG 201, ACTG 202 and ACTG 223 with a combined GPA of 3.0 or better may qualify for the [pre-MPAC \(NDAC\)](#) designation. The NDAC designation allows you greater ease of registration in upper division ACTG courses and access to pre-MPAC advising. For more information and the NDAC application see: <http://www.montana.edu/business/accounting/MPac/ndac-requirements.html>.

According to federal financial aid rules, non-degree graduate students are not eligible for financial aid. NDAC and NDGR students who need financial assistance are encouraged to apply for scholarships and/or seek part-time work. [The Bracken Center](#) in the Jake Jobs College of Business & Entrepreneurship solicits and promotes work opportunities for students.