**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 one month of enrollment in the MPAc program, and must be approved by the student’s graduate committee, the MPAc Director, and the Vice Provost of the Division of Graduate Education.
Master of Professional Accountancy Program (MPAc) – Worksheet

### Required Background Courses
(or approval by MPAc Director of similar coursework)

<table>
<thead>
<tr>
<th>Course Number</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>BMGT 335 - Management &amp; Organization</td>
<td>3</td>
</tr>
<tr>
<td>BMIS 311 - Information Systems</td>
<td>3</td>
</tr>
<tr>
<td>BMKT 325 - Principles of Marketing</td>
<td>3</td>
</tr>
<tr>
<td>BFIN 322 - Finance</td>
<td>3</td>
</tr>
<tr>
<td>BGEN 361 - Introduction to Law</td>
<td>3</td>
</tr>
<tr>
<td>ACTG 201 - Principles of Fin Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>ACTG 202 - Managerial Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACTG 223 - Principles of Fin Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>ACTG 321R - Accounting Information Systems I</td>
<td>3</td>
</tr>
<tr>
<td>ACTG 327 - Intermediate Fin Acct &amp; Rept I</td>
<td>3</td>
</tr>
<tr>
<td>ACTG 328 - Intermediate Fin Acct &amp; Rept II</td>
<td>3</td>
</tr>
<tr>
<td>ACTG 401* - Principles of Fed Taxation – Individual</td>
<td>3</td>
</tr>
<tr>
<td>ACTG 410* - Cost/Management Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>ACTG 411* - Auditing I</td>
<td>3</td>
</tr>
<tr>
<td>ACTG 415* - Govt &amp; Nonprofit Acct I</td>
<td>3</td>
</tr>
</tbody>
</table>

*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](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 Jabs College of Business & Entrepreneurship solicits and promotes work opportunities for students.