The Master of Professional Accountancy (MPAc) degree at Montana State University’s Jake Jabs College of Business & Entrepreneurship (JJCBE) cultivates students’ abilities to think innovatively while developing in-depth technical accounting knowledge, strong ethics, and excellent oral and written communication skills. Students completing the MPAc degree build a strong foundation for successful careers in public, private, and governmental accounting. Completing the 30 semester credits for the MPAc degree ensures accounting students meet the education required beyond the bachelor’s degree to sit for the CPA exam in most states.

PROFESSIONAL SUCCESS
MPAc graduates are highly recruited by international, national, regional, and local accounting firms. They also are recruited by and have career opportunities with companies such as Boeing, Oracle, Expedia, Simms, and West Paw Design as well as governmental agencies such as the Montana Legislative Audit Division and Montana Department of Revenue. MPAc graduates are sought after because they have strong work ethics and typically pass the CPA exam at rates above the national average.

Our MPAc graduates consistently self-report a 95%-100% employment rate in the field of accounting right out of school. Some students do go on to pursue a terminal degree (J.D., Ph.D., etc), part-time or full-time employment in another field.

PROGRAM REQUIREMENTS
All students meet with the MPAc Director during their first semester of graduate study. This conference is intended to assist the student in formulating a graduate program that integrates the student’s background and areas of interest, and in completing the student’s required Program of Study form. At least 30 credits of acceptable coursework must be completed, including at least 21 credits of coursework from MSU. Elective credits are selected by the student, with approval from the MPAc Director. Students are required to maintain at least a 3.0 semester grade point average, and at least a 3.0 cumulative grade point average at all times while in the MPAc program.
**ADMISSION**

A baccalaureate degree in accounting from an accredited college or university provides the best foundation for this program. Students who have undergraduate course deficiencies may be provisionally admitted while attending to subject matter deficiencies. Admission to the program requires a review of the individual’s complete set of application materials by the JJCBE and acceptance to the university by The Graduate School after the recommendation for admission is reached by the JJCBE. Students interested in applying to the MPAc program must complete and submit an online Application for Graduate Admission. All documents required below need to be submitted through The Graduate School website. Please visit www.montana.edu/gradschool/admissions/apply.html to apply. The following documents are required in order for your application to be considered complete and eligible for review:

- Application and application fee
- Official transcripts from each university attended (MSU transcripts before 1988 need not be submitted)
- Official entrance exam scores (GRE or GMAT)
- Three letters of recommendation. Letters should be written by people who are able to judge your ability to succeed in graduate school, e.g., your undergraduate accounting professors, a CPA who served as your supervisor during an internship, other faculty. Please do not ask for letters of recommendation from family members, friends, roommates, etc.
- One page essay about your motivations for entering the program
- International students must also submit official TOEFL or IELTS scores, financial certificate with supporting documents, and degree certificates.

**REQUIRED COURSES**

The following six graduate classes, totaling 18 credits, are required:

- ACTG 521 Advanced Auditing
- ACTG 525 Accounting Theory & Complex Issues in Accounting
- ACTG 526 Advanced Taxation
- ACTG 528 Legal Issues for Accountants
- ACTG 529 Survey of Research in Accounting
- ACTG 536 Advanced Accounting

In addition, students are required to complete 12 semester credit hours of approved electives in accounting and business; consideration is given to 400/500 level courses in: accounting, agricultural economics, computer science, economics, finance, industrial & management engineering, management, marketing, psychology, and statistics.

**ACADEMIC REQUIREMENTS**

Students are required to achieve at least a 3.0 GPA each semester and maintain at least a cumulative GPA of 3.0 at all times while in the Master of Professional Accountancy program. Additionally, students with provisional admittances will be required to adhere to the provisions of their admittance.

**PROGRAM LOAD**

Nine (9) to fifteen (15) semester credits is considered a full graduate load for a student in the Master of Professional Accountancy program.

**LENGTH OF PROGRAM**

Students with an undergraduate degree in accounting generally complete the MPAc program in one full year (two or three semesters). Students having an undergraduate degree in business, but not accounting, must complete course work equivalent to that for an undergraduate accounting degree at Montana State University, which averages approximately 3 semesters of additional study.

For more information about how to apply, please see our website: www.montana.edu/business/accounting/MPAc/index.html