

Master of Professional Accountancy Program (MPAc) – Worksheet

Student Name: _____

Date: _____

Required Background Courses (or approval by MPAc Director of similar coursework)			
Course Number	Credits	Completed?	Grade
BUS 301 - Management & Organization	3		
BUS 311 - Information Systems	3		
BUS 341 - Principles of Marketing	3		
BFIN 322 (BUS 351) - Finance	3		
BUS 361 - Introduction to Law	3		
ACTG 201 (BUS 221) - Principles of Fin Accounting I	3		
ACTG 202 (BUS 222) - Managerial Accounting	3		
ACTG 223 (ACTG 223) - Principles of Fin Accounting II	3		
ACTG 321 (ACCT 325) - Accounting Information Systems I	3		
ACTG 327 (ACCT 327) - Intermediate Fin Acct & Rept I	3		
ACTG 328 (ACCT 328) - Intermediate Fin Acct & Rept II	3		
ACTG 401* (ACCT 425) - Principles of Fed Taxation – Individual	3		
ACTG 410* (ACCT 433) - Cost/Management Accounting I	3		
ACTG 411* (ACCT 421) - Auditing I	3		
ACTG 415* (ACCT 432) - 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/cob/Accounting/NDAC%20Requirements.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 College of Business solicits and promotes work opportunities for students.

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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 521 - Advanced Auditing	3		Spring
ACTG 526 - Advanced Taxation	3		Spring
ACTG 528 - Legal Issues for Accountants	3		Spring
Required Courses Subtotal:	18		

Examples of Possible Electives

Course Number	Credits	Grade	Semester of Offering
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 530 – Tax Research & Planning	3		Fall
ACTG 531 – Tax Practicum	3		Spring
ACTG 532 – Govt & Nonprofit Acct II	3		On demand
ACTG 598 – Internship (<i>max 3 credits; P/F</i>)	3		On demand
ACTG 401* (<i>ACCT 425</i>) – Prin of Fed Tax - Individuals	3		Fall
ACTG 410* (<i>ACCT 433</i>) - Cost/Mgmt Accounting I	3		Fall
ACTG 411* (<i>ACCT 421</i>) - Auditing I	3		Fall
ACTG 415* (<i>ACCT 432</i>) - Govt. & Nonprofit Acct I	3		Spring
ACTG 420* (<i>ACCT 434</i>) - Cost/Mgmt. Accounting II	3		Spring
ACTG 421* (<i>ACCT 444</i>) - Acct Info Systems II	3		On demand
ACTG 441* (<i>ACCT 453</i>) - Fin Statement Analysis	3		Fall
Frequently Selected Non-accounting Electives			
BFIN 421* (<i>FIN 450</i>) - Real Estate & Invest Analysis	3		Spring
BFIN 456* (<i>FIN 451</i>) - Fin Mgmt for the Entrepreneur	3		Fall & Spring
MGMT 402* - Leadership in Bus Organizations	3		Fall
MGMT 403* - Human Resources Management	3		Spring
MGMT 406* - Negotiation & Dispute Resolution	3		Fall
Electives Subtotal:	12+		
Required Subtotal:	18		
Total:	30+		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:

- 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.
- 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.**
- Maximum of 3 pass/fail credits may be included in the 30-credit MPAc program.
- 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).
- No 400, 492 (470), 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 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.- ASK CHUCK