

# Master of Professional Accountancy

## Master of Professional Accountancy (MPAc)

The Jake Jabs College of Business & Entrepreneurship (Jabs) offers the Master of Professional Accountancy degree. This highly regarded program, in which students consistently pass the CPA exam at rates above the national average, should be considered by students who are interested in pursuing CPA certification or advanced accounting and financial positions. When students enter our program, they will have the opportunity to work closely with our nationally-recognized accounting and business faculty, using state-of-the-art technology. With the assistance of the Director of the MPAc program, students will formulate a graduate program of study that will integrate their educational background, areas of interest, and career path.

This emphasis on excellence has created a strong demand for our accounting graduates. Companies from most states in the western United States recruit on campus. Our graduates are employed by international public accounting firms, regional and local public accounting firms, corporations, and federal and state government entities.

## Program Director

Marc Giullian, Ph.D.  
MSUMPAcDirector@montana.edu

The mission of the MPAc program is to prepare students for professional careers in accounting and finance. Candidates for the degree will build on the broad general and business education obtained at the undergraduate level to gain more advanced competencies in the practice and theory of financial accounting, auditing, taxation, analytics, and other business and professional areas. Students will also be introduced to research methods and resources used by accounting professionals. The MPAc program's goals include:

- To produce graduates who will have long-term success in their accounting and finance careers
- To prepare our graduates to meet the educational requirements recommended by the American Institute of Certified Public Accountants (AICPA)
- To provide our students with access to professional opportunities through career placement services

## Admission

A bachelor's degree in accounting or business from an accredited college or university provides the best foundation for this program. Applicants who have undergraduate course deficiencies may be provisionally admitted while attending to subject matter deficiencies. To apply, see **Application Process below**. Applicants must be formally admitted by The Graduate School after the preliminary recommendation for admission is reached by the College. Refer to The Graduate School's Admission Policies webpage for additional information at: <http://www.montana.edu/gradschool/admissions/>.

## Dates & Deadlines

- Fall term: June 15th (June 1, international applicants)
- Spring term: November 15th (November 1, international applicants)
- Summer term: April 15 (April 1, international applicants)

## Priority Deadlines: Priority deadlines are important for students applying for scholarships and Graduate Teaching Assistantships.

- Fall term: March 15th (March 1, international applicants)
- Spring term: October 15th (August 1, international applicants)
- Summer term: March 15 (January 1, international applicants)

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## Application Process

Applicants to the MPAc program must complete an online Application for Graduate Admission, which can be accessed at: <http://www.montana.edu/gradschool/apply.html>.

The following documents are required in order for your application to be considered complete and eligible for review:

- Application (<http://www.montana.edu/gradschool/apply.html>) and the non-refundable \$70 application fee
- Official transcripts from each university attended (MSU transcripts past 1988 need not be submitted)
- Three letters of recommendation. Applicants will be prompted to submit contact information for each recommender during the online application process. The applicant should ask people who are able to judge the applicants ability to succeed in graduate school (e.g., one's undergraduate accounting professors, a CPA who served as a supervisor during an internship, other faculty). Please do not ask for letters of recommendation from family members, friends, roommates, etc.
- One page essay about one's motivations for entering the program
- International students must also submit official TOEFL or IELTS scores, a financial certificate with supporting documents, and degree certificates.

The MPAc program is selective, with a limited number of openings available to qualified students. The MPAc Program Director will admit those students whose previous academic performance and/or work experience indicate a desire and ability to excel. Records of academic performance (with close scrutiny of grades earned in 300 & 400-level accounting courses) are evaluated individually in the admissions procedure. Of equal importance, however, are the applicant's personal qualifications, accomplishments, and letters of recommendation. The applicant's entire file is reviewed in order to ensure the admission of those with the highest aptitude, motivation, and qualifications.

For priority consideration, a complete application package must be received by the deadlines noted above. Applications received after the priority deadline may be considered, depending on a variety of factors. Contact the MPAc Director immediately to determine if circumstances will permit consideration of your late application.

Applicants with non-accounting bachelor degrees, please review this section: <http://www.montana.edu/business/accounting/MPAc/FAQ.html#non-accounting>

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## Frequently Asked Questions

For a list of frequently asked questions, please see the MPAc webpage within the Jabs website at: <http://www.montana.edu/business/accounting/MPAc/FAQ.html>

## Program Requirements

At least 30 credits of acceptable coursework must be completed. Of those, at least 21 credits must be taken at MSU-Bozeman. 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.

### Required Courses

ACTG 514	Fraud Examination	3
ACTG 521	Advanced Auditing	3
ACTG 522	Accounting Analytics	3
ACTG 525	Accounting Theory and Complex Issues in Accounting	3
ACTG 526	Advanced Taxation	3
ACTG 529	Research in Accounting	3
ACTG 536	Advanced Accounting	3
Approved Electives (9 credits)		9
ACTG 531	Tax Practicum	
ACTG 544	Professional Accounting Issues	
ACTG 598	Internship	
ACTG 401	Federal Income Taxation *	
ACTG 410	Cost Management Accounting I *	
ACTG 411	Auditing I *	
ACTG 415	Government & Not for Profit Accounting I *	
ACTG 421	Data Analytics for Accountants *	
ACTG 431	Tax Assistance *	
ACTG 441	Financial Statement Analysis *	
BFIN 420R	Investments *	
BFIN 421	Real Estate Investment Analysis *	
BFIN 435	Corporate Finance *	
BFIN 452	International Finance *	
BFIN 456	Entrepreneurial Finance *	
BFIN 458	Commercial Bank Management *	
BFIN 460	Derivative Securities and Risk Management *	
BMGT 405	Supply Chain Analytics *	
BMGT 406	Negotiation/Dispute Resolution *	
EIND 434	Project Management for Engineers *	
EIND 457	Regres & Multivar Analysis *	
EIND 458	Production & Engineering Mgmt *	
EFIN 401	Engineering & Economic Financial Management II *	
EFIN 405	R Lab Class II *	
EFIN 499R	Financial Engineering Design Capstone *	
ECNS 403R	Intro to Econometrics *	
ECNS 451	Behavioral & Experimental Economics *	
PSCI 525	Non-Profit Management	
PSCI 530	Tools of Public Administration	
PSYX 461	Indust & Organiz Psych *	
PSYX 481	Judgment & Decision Making *	
STAT 408	Statistical Computing and Graphical Analysis *	
<b>Total Credits</b>		<b>30</b>

\*Cannot be used as electives or for degree requirements if the course has already been used as part of another degree program. 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.

An accelerated MPAC student would take 120 credits to earn a B.S in Business Accounting and an additional 30 graduate credits to earn the MPAC degree. Together the program total of 150 credits which satisfies the Montana Certified Public Accounting (CPA) licensure requirement.

To be considered for the accelerated MPAC track students must meet the following requirements:

- By the Fall of their third year their GPA must be at least 3.25 or 3.3 in upper-division business & accounting coursework,
- By the end of Fall of their third year they must have at least 75 credits
- During their third year submit an Accelerated MPAC Pre-Qualifying Application (<https://www.montana.edu/business/accounting/MPAC/accelerated-form.html>)
- If admitted, they will be asked to apply to the Graduate School, per this guidance ([http://www.montana.edu/gradschool/accelerated\\_guidelines.html](http://www.montana.edu/gradschool/accelerated_guidelines.html))