



## Accounting, M.P.A. *mpac*

The Master of Professional Accounting (MPA) is the graduate degree offered by Bemidji State University's Accountancy Department. It is intended to provide graduates with advanced-level skills and understanding required to function effectively in the dynamic, technologically complex, and rapidly changing accounting environment of today, and to prepare students for the CPA exam. Successful graduates of the program will be able to apply analytic thinking methods to accounting scenarios using multidisciplinary concepts and tools; to communicate effectively in writing in a variety of accounting environments; to demonstrate advanced competence in auditing, financial accounting, business environment and concepts, business law, tax, and ethics; to manage data analytics projects; and to clearly define the role of corporate social responsibility in today's complex world.

### *MPA 4 + 1 Program Option*

The MPA (4+1) program option enables undergraduate students of Accounting to be accepted, and potentially start the MPA Program while pursuing their accounting bachelor's degree. Students admitted into the MPA (4+1) Program may have a limited number of graduate level courses counted toward both the undergraduate and graduate degree taken during their senior year. Before enrolling in a course to be counted as both undergraduate and graduate credit (mixed credit), an undergraduate student must be accepted into the program and receive prior approval from the graduate program advisor/director and the respective college dean. A maximum of 12 credit hours may be taken as Mixed Credit. Students who are interested in the program apply for admission during the fall/spring of their junior undergraduate year, allowing the option of taking MPA courses during their senior year that can be counted as elective courses for the undergraduate degree. Full Time students take 3 to 4 classes per semester, while Part Time students take 1 to 2 classes per semester.

### *Regular MPA Option*

This program option is for students who already have a bachelor's degree in accounting from an accredited college or university. The program can be completed either full-time or part-time. Full Time students take 3 to 4 classes per semester, while Part Time students take 1 to 2 classes per semester.

**Program Admission Requirements for 4 + 1 program option: Accounting**  
Applicants for admission to the program will be evaluated on the following criteria:

1. An undergraduate grade point average with minimum of 80 credit hours that is at least 3.0 in the accounting program at Bemidji State University, or approval by the acceptance committee.
2. Two letters of recommendation from professional individuals.
3. A one to two page letter of intent that states why the applicant is seeking this degree with a resume
4. TOEFL or IELTS scores for international applicants

### **Program Admission Requirements for Regular MPA**

Applicants for admission to the program will be evaluated on the following criteria:

1. A bachelor's degree in accounting from a regionally-accredited university or its equivalent, or approval by the acceptance committee.
2. An undergraduate grade point average that is at least 2.75, or its equivalent

OR professional licensure in the US as a CPA, CMA, CIA, CFA, or CFP

OR an earned terminal degree (PhD, DBA, MD, JD, etc.) from an accredited institution.

3. Two letters of recommendation from professional individuals

4. A one to two page letter of intent that states why the applicant is seeking this degree and a resume

5. TOEFL or IELTS scores for international applicants

### **Comprehensive Examination**

Upon completion of all required coursework, MPA students will be required to take a simulated Certified Public Accountant (CPA) exam administered by Becker and obtain an average score of at least 60 on all 4 sections in order to graduate from the program. Students will be allowed to retake any section of the exam in order to increase the average score. Students will be able to replace any section of the Becker CPA exam sections with proof of a score on the actual exam. A program survey will be administered during the same timeframe.

Required Credits: 30

Required GPA: 3.00

### **I. CORE COURSES**

Complete the following courses:

- ACCT 5100 Accounting Theory and Research (3 credits)
- ACCT 5150 Advanced Accounting Systems (3 credits)
- ACCT 5170 Governmental, Not-For-Profit, and Tribal Accounting (3 credits)
- ACCT 5320 Accounting Analytics (3 credits)

### **II. OTHER REQUIRED COURSES**

Complete the following courses:

- ACCT 6110 Financial Accounting and Reporting (FAR) (3 credits)
- ACCT 6130 Auditing & Attestation (AUD) (3 credits)
- ACCT 6140 Business Law, Ethics & Tax Regulation (REG) (3 credits)
- ACCT 6150 CPA Discipline: (BAR), (ISC) or (TCP) (3 credits)
- MBA 5110 Business Analytics (3 credits)
- MBA 6135 Information Systems Management (3 credits)

**Comprehensive Examination** Upon completion of all required coursework, MPA students will be required to take a simulated Certified Public Accountant (CPA) exam administered by Becker and obtain an average score of at least 60 on all 4 sections in order to graduate from the program. Students will be allowed to retake any section of the exam in order to increase the average score. Students will be able to replace any section of the Becker CPA exam sections with proof of a score on the actual exam. A program survey will be administered during the same timeframe.

### **Program Learning Outcomes | Accounting, M.P.A.**

1. Graduates will be prepared for advanced and managerial entry into careers in the accounting field.
2. Graduates will be prepared to sit for the national CPA exam.
3. Graduates will demonstrate the ability to analyze complex business situations and ethical obligations in a realistic accounting environment.
4. Graduates will demonstrate the ability to prepare and finalize a data analytics project.
5. Students will be able to demonstrate advanced competence in financial accounting skills.

6. Students will be able to research and analyze concepts and standards for financial statements and audits, including international standards.

7. Students will demonstrate the ability to use SEC coding, XBRL, an Enterprise Resource Planning (EPR) System, and advanced excel skills.