

ACCOUNTING FOUNDATIONS GRADUATE CREDIT CERTIFICATE PROGRAM

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| Person-in-Charge | Henock Louis |
| Program Code | CORAC |
| Campus(es) | World Campus |

The Graduate Certificate in Accounting Foundations is a twelve-credit program for those seeking a solid foundation in accounting. Accounting systems collect and organize data about business transactions and activities. These systems also measure performance, communicate business plans and outcomes, and support decision-making. Topics include: (1) structure and content of financial reports, tax returns, and regulatory filings, (2) use of internal controls to protect an organization's resources and the integrity of its records, (3) purposes and procedures of auditing, (4) assembly and use of accounting information to plan and coordinate operations, and to make decisions. Prior knowledge of accounting is not required. Because the program covers the core topics of a baccalaureate accounting program and is delivered at a pace and depth appropriate to graduate students, the program is intensive.

The program is not suitable for those having accounting as their baccalaureate major.

Effective Semester: Summer 2023

Expiration Semester: Summer 2028

Admission Requirements

Applicants apply for admission to the program via the Graduate School application for admission (<https://gradschool.psu.edu/graduate-admissions/how-to-apply/>). Requirements listed here are in addition to Graduate Council policies listed under GCAC-300 Admissions Policies (<https://gradschool.psu.edu/graduate-education-policies/>). International applicants may be required to satisfy an English proficiency requirement; see GCAC-305 Admission Requirements for International Students (<https://gradschool.psu.edu/graduate-education-policies/gcac/gcac-300/gcac-305-admission-requirements-international-students/>) for more information.

Exceptions to GCAC-305 (<https://gradschool.psu.edu/graduate-education-policies/gcac/gcac-300/gcac-305-admission-requirements-international-students/>) will be considered by the program. Exceptions may or may not be granted by the Graduate School.

- Vita or Résumé – Submit a one- to two-page listing of your professional experience and education.
- Statement of Purpose – Describe how your professional experience and goals align with the Certificate in Accounting Foundations. Please do not exceed 500 words.

GRE or GMAT test scores are NOT required.

Certificate Requirements

Requirements listed here are in addition to requirements listed in Graduate Council policy GCAC-212 Postbaccalaureate Credit Certificate Programs (<https://gradschool.psu.edu/graduate-education-policies/>).

[gcac/gcac-200/gcac-212-postbaccalaureate-credit-certificate-programs/](#)).

| Code | Title | Credits |
|-------------------------|-----------------------|-----------|
| Required Courses | | |
| MBADM 811 | Financial Accounting | 3 |
| ACCTG 812 | TAXATION | 3 |
| ACCTG 813 | Auditing | 3 |
| ACCTG 814 | Managerial Accounting | 3 |
| Total Credits | | 12 |

Courses

Graduate courses carry numbers from 500 to 699 and 800 to 899. Advanced undergraduate courses numbered between 400 and 499 may be used to meet some graduate degree requirements when taken by graduate students. Courses below the 400 level may not. A graduate student may register for or audit these courses in order to make up deficiencies or to fill in gaps in previous education but not to meet requirements for an advanced degree.

Learning Outcomes

1. Communication Skills –The ability to formulate and articulate business ideas individually and collaboratively via print, presentations, and interpersonal interactions. Students will demonstrate effective oral, written and interpersonal communication skills while using technology appropriately in a professional business presentation.
2. Problem Solving/Critical Thinking –The ability to demonstrate problem solving skills using analytical techniques, and adequately address open-ended/unstructured problems with no single correct solution.
3. Data Summarization and Analysis –Select and deploy appropriate data analysis schemes to arrive at reasoned recommendations.

Contact

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| Campus | World Campus |
| Graduate Program Head | Henock Louis |
| Program Contact | Michelle Kristen Rockower mkk114@psu.edu (814) 865-5290 |
| Program Website | View (https://acf.smeal.psu.edu/) |