

ACCOUNTING GRADUATE CREDIT CERTIFICATE PROGRAM

Person-in-Charge	Renee Flasher
Program Code	ACCT
Campus(es)	Harrisburg World Campus

This graduate certificate program supplements the body of knowledge and educational credit requirements necessary for licensure as a Certified Public Accountant (CPA) in most states.

Effective Semester: Spring 2021
Expiration Semester: Spring 2026

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.

Ordinarily, an entering student will have successfully completed a baccalaureate degree in accounting or comparable accounting coursework. If the undergraduate major was not accounting, an applicant should have completed the following minimum core of accounting course work (or equivalent):

- financial and managerial accounting principles
- intermediate financial accounting I and II
- cost accounting
- federal taxation
- auditing

With program approval, all four courses in the certificate may be applied to the online Master of Professional Accounting degree, subject to restrictions outlined in GCAC-309 Transfer Credit (<http://gradschool.psu.edu/graduate-education-policies/gcac/gcac-300/transfer-credit/>). Certificate program students who wish to have the certificate courses applied to the master's degree program must formally be admitted to the master's degree program. Admission into the master's degree program is a separate step and is not guaranteed. Upon admittance to the master's degree program, certificate courses completed with a grade of B or better may be transferred into the program.

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 Course		
ACCT 504	Auditing Theory and Practice	3
Electives		
Choose 3 from the following 7 courses:		9
ACCT 510	Business Tax Planning Theory and Practice	
ACCT 532	Accounting Information and Decision Systems	
ACCT 545	Strategic Cost Management	
ACCT 550	Professional Responsibilities and Ethics in Accounting	
ACCT 561	Financial Statement Analysis II	
ACCT 572	Financial Reporting I	
PADM 523	Governmental and Nonprofit Accounting	
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. **CRITICAL THINKING:** Graduates will objectively identify accounting problems, and research and apply appropriate solutions.
2. **APPLY:** Graduates will successfully apply professional standards to a variety of situations.
3. **COMMUNICATE:** Graduates will effectively communicate the results of their analysis regarding various accounting problems and questions.
4. **CONDUCT:** Graduates will be cognizant of ethical and legal considerations in business

Professional Licensure/Certification

Many U.S. states and territories require professional licensure/certification to be employed. If you plan to pursue employment in a licensed profession after completing this program, please visit the Professional Licensure/Certification Disclosures by State (<https://www.psu.edu/state-licensure-disclosures/>) interactive map.

Contact

Campus	Harrisburg
Graduate Program Head	Renee Flasher
Director of Graduate Studies (DGS) or Professor-in-Charge (PIC)	Renee Flasher
Program Contact	Sherry Dorazio Harkins Graduate Admissions 777 W Harrisburg Pike Harrisburg PA 17057 sxh749@psu.edu (717) 948-6008
Program Website	View (https://harrisburg.psu.edu/business-administration/accounting/graduate-certificate-accounting/)
Campus	World Campus
Graduate Program Head	Renee Flasher
Director of Graduate Studies (DGS) or Professor-in-Charge (PIC)	Renee Flasher
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