

# ACCOUNTING, MBA

The Accounting major helps students acquire the skills to measure and communicate an organization's economic activities. Accounting is the formal system of collecting, organizing, and reporting the financial data used to make economic decisions. The data shed light on current financial status and liquidity, as well as past profitability and funds-generating capability. Its users include corporate shareholders, lenders, management, employees, research organizations, and taxing and regulatory agencies.

Many different types of economic decisions require accounting data. One major use of accounting data is to inform outsiders (interested people who do not have direct access to corporate records) of the firm's economic status and progress. By contrast, the firm's management requires data that will aid in controlling operations and evaluating performance. Outside agencies often collect accounting data for tax collection and other social and economic policy purposes.

The accounting major at the Wharton School focuses on the user of accounting data. Most courses in the department stress concepts, procedures and applications with a view to the student understanding how accounting information is generated and its reliability in analysis. Most accounting majors are preparing for careers in which accounting data are used extensively. The department's flexible curriculum also allows interested students to take the required courses toward certification as a CPA (certified public accountant) or CMA (chartered management accountant). As the specific course requirements for these certificates vary from state to state and usually exceed the minimum requirements for a Wharton MBA major, students who seek professional certification should seek the advice of the Accounting Department adviser as early as possible to plan their programs.

**For more information:** <https://accounting.wharton.upenn.edu/programs/mba/>

## Curriculum

A minimum of 19 course units is required for graduation.

Major electives taken on a pass/fail basis cannot be counted toward the Accounting major.

Code	Title	Course Units
<b>Accounting Major Requirements</b>		
Select 4 course units from the following: *		4
ACCT 7060	Cost Management	
ACCT 7420	Financial Reporting and Business Analysis	
ACCT 7430	Accounting for Mergers, Acquisitions and Complex Financial Structures	
ACCT 7470	Financial Disclosure Analytics	
ACCT 7900	Accounting for Entrepreneurs	
ACCT 8970	Taxes and Business Strategy	
FNCE 7070	Valuation	
<b>Electives</b>		
Select 5.5 course units of electives		5.5
<b>MBA Core Requirements</b>		<b>9.5</b>
<b>Total Course Units</b>		<b>19</b>

\* The core accounting courses do not count towards the major, but are prerequisites for the other courses in the department.

## MBA Core Requirements

Code	Title	Course Units
<b>Accounting</b>		
Select one of the following:		0.5-1
ACCT 6110	Fundamentals of Financial Accounting	
ACCT 6130	Fundamentals of Financial and Managerial Accounting	
<b>Finance <sup>1</sup></b>		
<i>Corporate Finance</i>		
Select one of the following:		0.5-1
FNCE 6110	Corporate Finance	
FNCE 6210	Corporate Finance (Half CU)	
<i>Macroeconomics</i>		
Select one of the following:		0.5-1
FNCE 6130	Macroeconomics and the Global Economic Environment	
FNCE 6230	Macroeconomics and The Global Economic Environment (Half CU)	
<b>Legal Studies</b>		
LGST 6110	Responsibility in Global Management	0.5
or LGST 6120	Responsibility in Business	
or LGST 6130	Business, Social Responsibility, and the Environment	
<b>Microeconomics</b>		
MGEC 6110		0.5
MGEC 6120		0.5
<b>Management</b>		
MGMT 6100	Foundations of Teamwork and Leadership	0.5
MGMT 6110	Managing Established Enterprises	1
or MGMT 6120	Management of Emerging Enterprises	
<b>Marketing</b>		
MKTG 6110	Marketing Management	0.5
MKTG 6120	Dynamic Marketing Strategy	0.5
or MKTG 6130	Strategic Marketing Simulation	
<b>OIDD</b>		
Select one unit of the following:		0.5-1
OIDD 6110	Quality and Productivity	
OIDD 6120	Business Analytics	
OIDD 6130	Online Business Models and the Information-Based Firm	
OIDD 6140	Innovation	
OIDD 6150	Operations Strategy	
OIDD 6620	Enabling Technologies	
OIDD 6900	Managerial Decision Making	
<b>Statistics</b>		
STAT 6130	Regression Analysis for Business <sup>2</sup>	1
or STAT 6210	Accelerated Regression Analysis for Business	
<b>Management Communication</b>		
WHCP 6110	Management Communication	0.25

Select one of the following:	0.25
WHCP 6120	Advanced Persuasive Speaking
WHCP 6150	Communication Challenges for Entrepreneurs
WHCP 6240	Persuasive Writing for Business Leaders
<b>Total Course Units</b>	<b>9.5</b>

<sup>1</sup> Students cannot enroll in both FNCE 6210 and FNCE 6230.

<sup>2</sup> STAT 6210 is by placement only.

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The degree and major requirements displayed are intended as a guide for students entering in the Fall of 2024 and later. Students should consult with their academic program regarding final certifications and requirements for graduation.

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