

# Master of Professional Accountancy

## Master of Professional Accountancy (<http://merage.uci.edu/go/mpac/>)

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The Master of Professional Accountancy (MPAc) program provides an intensive, focused level of training that will prepare graduates for entering positions within an accounting firm, private company, or public/nonprofit organization. Combined with undergraduate preparation in accounting, the MPAc program will enable students to meet the State of California Board of Accountancy educational standards for licensure as a certified public accountant in California. The program is a self-supporting terminal master's degree and includes the opportunity for a one-quarter internship. The program is offered as a full-time, one-year program or on a part-time basis in which students complete the program requirements over two years.

Students who complete this program will possess the necessary knowledge to solve fundamental and strategic issues in accounting. They will learn to apply both critical thinking and established accounting processes to issues crucial to the audit and accountability of an organization. The coursework will have a pedagogical underpinning of ethical behavior and professional conduct. The underlying philosophy in the program's framework is intended to develop a foundational understanding of key accounting principles and concepts while also offering a breadth of broader issues and topics relevant to the discipline.

Further information may be obtained by contacting the University of California, Irvine, Master of Professional Accountancy Program Office, The Paul Merage School of Business, SB1 4500, Irvine, CA 92697-3125; 949-824-9240; or visit the Master of Professional Accountancy website (<http://merage.uci.edu/MPAc/>).

Applicants may apply directly to The Paul Merage School of Business. Applicants to the fall class must meet all prerequisite requirements at the time of matriculation into the program. Specifically, an applicant must have satisfactorily completed the following prerequisite courses (or their equivalent) in accounting (although students lacking up to two upper-division undergraduate accounting courses will be permitted to petition to enroll in those courses as an additional part of the MPAc program): The minimum coursework that must be completed or in progress at the time of application submission is: Introductory Financial and Managerial Accounting (two courses). The following courses will need to be completed before the program begins in Fall: at least 6 upper-division U.S. accounting-based courses: Intermediate Accounting I, Intermediate Accounting II, Individual Taxation, Auditing, and 2 upper-division accounting electives (recommended electives include: Corporate and Partnership Taxation, Accounting Information Systems, Advanced Accounting, Cost Accounting, and International Accounting). At the discretion of the Admissions Committee, "provisional admission status" will be offered to highly qualified candidates who have met most, but not all, of the prerequisite requirements and will satisfy the requirements prior to matriculation. The GMAT or GRE are not required but strongly recommended for applicants with GPA's under a 3.3. While these tests are not required, the admissions team is looking for evidence of strong verbal and quantitative skills.

Other highly qualified applicants who do not meet the entrance requirements to begin the program in the fall quarter will be offered an opportunity to enroll in an intensive summer pre-session at The Paul Merage School of Business. The pre-session will be required of those who possess an excellent undergraduate record of achievement, strong letters of recommendation, and a clear focus relative to a career in accounting; and, who need specific prerequisite coursework in accounting and business. The summer pre-session will include four courses. Students must successfully complete all of the pre-session coursework to meet the course prerequisites of the MPAc program in order to enter the program in the fall quarter. Pre-session coursework will be done over the two designated Summer Sessions. Students will enroll in a curriculum of two courses in Summer Session I and two courses in Summer Session II. The courses are as follows:

MPAC 200A	Intermediate Accounting Intensive I
MPAC 200B	Foundations of Taxation Intensive
MPAC 200C	Intermediate Accounting Intensive II and Special Topics
MPAC 200D	Auditing Intensive

Admission to graduate standing in The Paul Merage School of Business is accorded to those possessing an undergraduate degree with an acceptable level of scholarship from an institution of recognized standing. Applicants for admission will be evaluated on their academic record and potential for leadership as demonstrated in submitted application materials. These materials will include official university transcripts and resume, two letters of recommendation, a statement of purpose, and an essay. A personal interview, by invitation only, will be part of the admission process. We highly recommend that applicants take the GMAT or GRE. While these tests are not required, the admissions team is looking for evidence of strong quantitative skills. In lieu of evidence for a strong quantitative background in the form of previous coursework or relevant professional experience, the school can use the GMAT/GRE test as evidence of such a skill set. Those students educated from a country where English is not the primary language will be required to possess a minimum score on the Test of English for Foreign Language (TOEFL) of 600 for the paper-based test and 80 for the Internet-based test. Further, international applicants may also take the Pearson Test of English (PTE). The minimum required score for admission is 53. Scores are valid for two years.

The program requires students to complete no less than 11 courses and a minimum of 44 units. Of the minimum of 11 courses needed to complete the program, students must satisfactorily complete seven required courses. The required courses are as follows:

MPAC 230	Emerging Topics in Accounting (Students must enroll in both Proseminar courses.)
MPAC 231A	Financial Statement Analysis and Forecasting
MPAC 232	Taxes and Business Strategy
MPAC 235	Advanced Managerial Accounting
MPAC 238	Advanced Auditing and Assurance Services
MPAC 239	Ethics in Accounting and Business
MPAC 291	Professional Research and Communication

Students will be expected to enroll in and successfully complete at least 16 units of elective work as part of the program requirements. Students will be permitted to enroll in M.B.A. or MPAC level courses if the student has met the prerequisites and there is space allowed in the course. Further, students will be encouraged to pursue a formal internship experience in the winter and/or spring quarters by enrolling in MPAC 241 Accounting Internship, a 2-4 unit course.