

PROFESSIONAL ACCOUNTANCY, MPACC

Mission

The mission of the Crowell School of Business Master of Professional Accountancy (MPAcc) is to provide biblically centered education to train and equip accounting professionals to impact their profession and the world for the Lord Jesus Christ.

Learning Outcomes

Program Learning Outcomes

Upon completion of the Master of Professional Accountancy, students will be able to:

1. Demonstrate knowledge and understanding of advanced accounting practices, techniques, and measurements (ULO 1).
2. Demonstrate the use of technology and quantitative reasoning to succeed in the accounting profession (ULO 3).
3. Demonstrate written and oral communication skills at a level to succeed in the accounting profession (ULO 3).
4. Demonstrate ability to integrate their faith as it relates to the profession of accountancy and the community they serve (ULO 2).

Each Program Learning Outcome (PLO) listed above references at least one of the University Learning Outcomes (ULO 1, 2, 3), which may be found in the General Information (<http://catalog.biola.edu/general-information>) section of this catalog.

Requirements

Admission Guidelines

Applications must be submitted through the Graduate Admissions Office. Candidates must:

1. Be a follower of the Lord Jesus Christ.
2. Students must have completed all bachelors requirements prior to the start of the program and must have a bachelors degree conferred from a regionally accredited institution prior to the start of the second term.

A completed application includes: a submitted application form, a personal statement, application fee (non-refundable), official transcripts from all undergraduate schools attended, a statement (no more than 2 pages) addressing your qualifications for acceptance to the MPAcc program (leadership potential, creative abilities, motivational aptitude) and your career goals, include a description of how participation in the MPAcc program will contribute to your growth and development toward those goals (this is included in the online application but must be submitted separately if you are completing the PDF application), GMAT Score (may apply for a waiver), and three references (pastor or church leader, academic, and employer or character).

Admission is competitive and based upon a committee review of each applicant's undergraduate grade point average, GMAT score, completed application, and an interview with the Crowell School of Business representative. Official documents presented for admission or evaluation

become part of the student's academic file and normally cannot be returned or copied for distribution.

Admission of English Language Learners

This section applies to applicants for whom English is not a primary language. It is essential that applicants for whom English is not a primary language be able to understand directions and lectures in English and be able to express their thoughts clearly in spoken and written English. Preference in admission will be given to those with an overall score of at least TOEFL: 100 iBT or IELTS 7.5. The admissions committee will also require an oral interview and may require a writing sample.

The Crowell School of Business reserves the right to waive a retake of the TOEFL or IELTS test for MPAcc applicants for whom English is not a primary language who already have a Biola Accounting degree. Waivers of this requirement will be evaluated in the applicant's interview with the Dean.

For more details on how, when, and where to take language tests, visit online:

- TOEFL (iBT) (<http://www.ets.org/toefl>)
- IELTS (<https://www.ielts.org>)

Language tests are administered only at specific times, so candidates for admission should inquire about testing dates well in advance of the date of anticipated school term in the US.

Students admitted to the United States on an F-1 student visa are required by law to be registered as full-time students (a minimum of 9 credits per semester). Additionally, no off-campus employment is permitted for students on an F-1 visa without written permission of the United States Immigration authorities.

Transfer Credit

Students transferring from a regionally accredited graduate program may transfer a maximum of 6 credits. The courses transferred must be equivalent, have direct applicability to the student's program, and be approved by the Dean. Only courses with a grade of "B" (3.0) or higher will be considered for transfer toward the MPAcc degree; a grade of "B-" is not transferable. Credits considered for transfer must have been taken within five years prior to the date of admission.

Graduation Requirements

The Master of Professional Accountancy degree program has four distinct elements:

1. A common core of graduate accounting courses (27 credits).
2. A required theology course (3 credits).
3. An integration of theology with accounting ethics course (3 credits).
4. Completed an intercultural service project.

A total of 33 credits of graduate coursework is required for the Masters of Professional Accountancy. Those with 30 credits of college level bible/theology courses (and Torrey Honors graduates) may have their program reduced to 30 credits as they will not be required to take the required 3 credit theology course. A student must maintain a minimum 3.0 GPA to graduate, with no single grade lower than a "C" (2.0) to graduate.

Because the length of the program is typically two semesters, students must meet with their advisor and Graduate Graduation Counselor in the Office of the Registrar in the first month of their final semester to

declare intent to graduate (See Graduate Graduation Check description in the Admission, Enrollment and Graduation Requirements (<http://catalog.biola.edu/general-information/admission-enrollment-graduation-requirements>) section).

Degree Program

Thirty-three credits of graduate courses are required for all MPAcc degrees in the Crowell School of Business, which include 3 graduate credits of theology and 3 graduate credits of integration of theology with accounting ethics.

Students without an undergraduate degree in accounting or equivalent will require additional accounting leveling credits. Students who receive a grade of "C" or below in MPAC 511, may be required to complete remedial work before taking MPAC 512. Students must receive a "B" (3.0) or above in MPAC 512, and/or MPAC 516 prior to taking its related core course. Students without a business undergraduate degree will require additional business leveling.

Curriculum Requirements

Accounting Leveling Courses

Up to 21 credits of accounting leveling courses may be required for students without an undergraduate degree or equivalent in accounting.

MPAC 511	Intermediate Accounting I
MPAC 512	Intermediate Accounting II
MPAC 513	Cost Accounting
MPAC 516	Federal Income Tax for Partnerships, Corporations and Estates
MPAC 517	Accounting Information Systems
MPAC 522	Advanced Accounting
MPAC 523	Auditing

Business Leveling Courses

Up to 8 credits of leveling courses or equivalent may be required for students without an undergraduate degree in business.

MBAD 502	Digital Tools for Business
MBAD 506	Marketing from the Management Perspective
MBAD 507	Economic Fundamentals
MBAD 508	Business Law

Program Courses

MPAC 603	Issues in Financial Accounting	3
MPAC 614	Advanced Taxation of Business Entities	3
MPAC 621	Accounting Research and Communication	3
MPAC 626	Ethics in Accounting	3
MPAC 629	Government and Nonprofit Accounting	3
MPAC 632	International Accounting	3
MPAC 634	Financial Statement Analysis and Valuation	3
MPAC 641	Accounting Analytics	3
TTTH 630	Theology of Work	3
Select 6 credits of elective courses from the following:		6
MPAC 638	Advanced Auditing	
MPAC 644	Advanced Taxation of Individuals	
MPAC 647	Advanced Topics in California Industries	
MPAC 650	Directed Study	

MPAC 652	Practical Applications in Accounting I: Auditing and Attestation
MPAC 654	Practical Applications in Accounting II: Business Environment and Concepts
MPAC 656	Practical Applications in Accounting III: Financial Accounting and Reporting
MPAC 658	Practical Applications in Accounting IV: Regulation
MPAC 660	Advanced Topics in Accounting Information Systems
MPAC 670	Accounting Internship
MPAC 680	Field Experience in Accounting
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Total Credits	33