

# PROFESSIONAL ACCOUNTANCY (MPAC)

## Courses

- MPAC 511 - Intermediate Accounting I** **Credits 3**  
Advanced treatment of cash-flow, funds-flow analyses, preparation of financial statements, income tax allocation, valuation, forecasts, and cash reconciliation. **Grade Mode:** A.  
**Restriction(s):** Must be Crowell School of Business; and Graduate Level.
- MPAC 512 - Intermediate Accounting II** **Credits 3**  
Advanced treatment of cash-flow, funds-flow analyses, preparation of financial statements, income tax allocation, valuation, forecasts, and cash reconciliation. **Grade Mode:** A.  
**Prerequisite(s):** MPAC 511.  
**Restriction(s):** Must be Crowell School of Business; and Graduate Level.
- MPAC 513 - Cost Accounting** **Credits 3**  
Cost accounting from a managerial, conceptual and technical viewpoint; product, labor, material and overhead costing; planning and control processes; and analytical procedures. **Grade Mode:** A.  
**Prerequisite(s):** MPAC 511.  
**Restriction(s):** Must be Crowell School of Business; and Graduate Level.
- MPAC 516 - Federal Income Tax for Partnerships, Corporations and Estates** **Credits 3**  
An explanation of the federal income tax law as it relates to partnerships and corporations. Estate taxes are reviewed with a historical perspective. **Grade Mode:** A.  
**Prerequisite(s):** MPAC 511.  
**Restriction(s):** Must be Crowell School of Business; and Graduate Level.
- MPAC 517 - Accounting Information Systems** **Credits 3**  
The study of computer based systems for the collection, organization, and presentation of accounting information. **Grade Mode:** A.  
**Prerequisite(s):** MPAC 511.  
**Restriction(s):** Must be Crowell School of Business; and Graduate Level.
- MPAC 522 - Advanced Accounting** **Credits 3**  
Examines essential elements of corporate consolidations, branch and departmental accounting, international accounting, advanced partnership and fund accounting concepts. **Grade Mode:** A.  
**Prerequisite(s):** MPAC 512.  
**Restriction(s):** Must be Crowell School of Business; and Graduate Level.
- MPAC 523 - Auditing** **Credits 3**  
Introduction to standards and procedures which comprise the contemporary audit environment. Topics include, ethics, legal liability, Internal control, substantive evidence, and reporting. Course work includes Comprehensive practice audit. **Grade Mode:** A.  
**Prerequisite(s):** MPAC 512.  
**Restriction(s):** Must be Crowell School of Business; and Graduate Level.
- MPAC 632 - International Accounting** **Credits 3**  
A comparative review of US GAAP and International Financial Reporting Standards (IFRS). **Grade Mode:** A.  
**Restriction(s):** Must be Crowell School of Business; and Graduate Level.
- MPAC 638 - Advanced Auditing** **Credits 3**  
Advanced treatment of contemporary auditing topics and assurance services. **Grade Mode:** A.  
**Restriction(s):** Must be Crowell School of Business; and Graduate Level.
- MPAC 644 - Advanced Taxation of Individuals** **Credits 3**  
Advanced Federal taxation issues as it relates to individual taxpayers. **Grade Mode:** A.  
**Restriction(s):** Must be Crowell School of Business; and Graduate Level.
- MPAC 647 - Advanced Topics in California Industries** **Credits 3**  
This course covers the core accounting topics in key California industries; including technology, entertainment, real estate, and financial services. **Grade Mode:** A.  
**Restriction(s):** Must be Crowell School of Business; and Graduate Level.
- MPAC 650 - Directed Study** **Credits 1-3**  
In-depth investigation of a topic under the guidance of the faculty. **Grade Mode:** A.  
**Restriction(s):** Must be Crowell School of Business; and Graduate Level.  
**Repeat Limit (after first attempt):** 1.
- MPAC 660 - Advanced Topics in Accounting Information Systems** **Credits 3**  
In-depth study of accounting information systems and their use and design. **Grade Mode:** A.  
**Restriction(s):** Must be Crowell School of Business; and Graduate Level.
- MPAC 680 - Field Experience in Accounting** **Credits 1-3**  
Field experience, including Intercultural projects, related to the field of accounting. **Grade Mode:** A.  
**Restriction(s):** Must be Crowell School of Business; and Graduate Level.