

MPAC: PROFESSIONAL ACCOUNTANCY

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 or Doctoral 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 or Doctoral 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 or Doctoral 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 or Doctoral 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): MBAD 502, MPAC 511.

Restriction(s): Must be Crowell School of Business; and Graduate Level or Doctoral 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 or Doctoral 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 or Doctoral Level.

MPAC 603 - Issues in Financial Accounting Credits 3

Advanced and current issues in financial accounting and reporting, including professional pronouncements. **Grade Mode:** A.

Restriction(s): Must be Crowell School of Business; and Graduate Level or Doctoral Level.

MPAC 614 - Advanced Taxation of Business Entities Credits 3

Advanced federal taxation concepts of corporations, partnerships, and other flow-through entities. **Grade Mode:** A.

Restriction(s): Must be Crowell School of Business; and Graduate Level or Doctoral Level.

MPAC 621 - Accounting Research and Communication Credits 3

Accounting literature research with the use of technology and the communication of the findings in written and oral formats. **Grade Mode:** A.

Restriction(s): Must be Crowell School of Business; and Graduate Level or Doctoral Level.

MPAC 626 - Ethics in Accounting Credits 3

Ethical issues and standards in the accounting profession. **Grade Mode:** A.

Restriction(s): Must be Crowell School of Business; and Graduate Level or Doctoral Level.

MPAC 629 - Government and Nonprofit Accounting Credits 3

Principles of fund accounting as it is applied to governmental and nonprofit entities as well as the fundamentals of nonprofit taxation. **Grade Mode:** A.

Restriction(s): Must be Crowell School of Business; and Graduate Level or Doctoral 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 or Doctoral Level.

MPAC 634 - Financial Statement Analysis and Valuation Credits 3

The study of ratio and profitability analysis, analysis of the statement of cash flows, pro forma forecasting, (credit and governance) risk analysis, earnings quality analysis, and valuation. **Grade Mode:** A.

Restriction(s): Must be Crowell School of Business; and Graduate Level or Doctoral 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 or Doctoral Level.

MPAC 641 - Accounting Analytics Credits 3

Students will understand the role that digital technologies and statistical analysis play in solving complex accounting issues. The students will develop an advanced knowledge of technology to apply to analyze accounting information. **Grade Mode:** A.

Restriction(s): Must be MA of Professional Accountancy (MPAC); 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 or Doctoral 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 MA of Professional Accountancy (MPAC); 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 or Doctoral Level.

Repeat Limit (after first attempt): 1.

MPAC 651 - Practical Applications of Accounting **Credits 3**

In this course, students integrate the learning experience by completing modules related directly to CPA exam preparation. **Grade Mode:** C.

Restriction(s): Must be MA of Professional Accountancy (MPAC); and Graduate Level.

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 or Doctoral Level.

MPAC 670 - Accounting Internship **Credits 1-3**

Work experience related to the field of accounting. A proposal describing learning objectives, collateral reading and expected benefits must be submitted and accepted by a supervisor and instructor during the semester prior to registration. **Note(s):** May be taken multiple times for credit. **Grade Mode:** A.

Restriction(s): Must be Crowell School of Business; and Graduate Level or Doctoral Level.

Repeat Limit (total number of credits): 6.

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 or Doctoral Level.