

MPAC, MASTER OF PROFESSIONAL ACCOUNTANCY

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Mission: The Master of Professional Accountancy (MPAc) at Vanguard University prepares students for leadership roles in the accounting profession by emphasizing advanced knowledge and skills in accounting principles and practices.

The Master of Professional Accountancy (MPAc) prepares students for a successful career in accounting, whether you're entering the profession or making a strategic career shift. This intensive program combines technical accounting expertise with ethical leadership and analytical skills, providing you with a comprehensive foundation to thrive in a competitive industry. The curriculum is strategically designed to align with the content and structure of the CPA exam, equipping you with the knowledge and confidence needed to achieve effective results.

Admissions Criteria

- Bachelor's degree from at least a regionally accredited university
- Minimum GPA of 2.5

Admissions Requirements

Individuals interested in pursuing the Master of Professional Accountancy at Vanguard University should submit the following:

- Statement of intent
- Resume
- Official transcripts
- Interview
- One letter of recommendation

Application for Admission

<http://www.vanguard.edu/admissions/graduate/how-to-apply> (<http://www.vanguard.edu/admissions/graduate/how-to-apply/>) or request additional information:

- Phone: (714) 966-5499 main or (877) 669-8872 toll free
- Email: gradadmissions@vanguard.edu
- For deadlines and to apply: <http://www.vanguard.edu/admissions/graduate/how-to-apply> (<http://www.vanguard.edu/admissions/graduate/how-to-apply/>)

Application Fee

A non-refundable application fee of \$45.00 is required and can be paid here (https://secure.touchnet.net/C23195_ustores/web/store_main.jsp?STOREID=11&SINGLESTORE=true).

Professional Resume

Please provide a detailed resume including all employment, training, education, and other relevant experience.

Official Transcripts

Please request official transcripts from all of the colleges you have attended (including colleges you attend for pre-requisite course work). Submit application and supporting documentation. The completed application form, along with all supporting documents, should be submitted to the Office of Graduate and Professional Admissions. Once all supporting information has been received and the application is complete, the program will review each application. Finalists will be invited for an onsite or telephone/videoconference interview. All applicants are evaluated without regard to race, gender, age, political affiliation, national origin or disabling conditions.

Transfer Policy

If deemed acceptable, a student may transfer up to six units of graduate level course work that is comparable to required coursework within the program (500-600 level).

Readmission Policy

If a student has been absent from the program for more than one semester and does not have a current Leave of Absence form on file, he or she will be administratively withdrawn and must submit an "Application for Re-admission." There is a fee for re-admission. Readmitted students will be subject to current academic catalog program requirements. Students must also submit transcripts (if any) from other institutions while absent from Vanguard University.

Community Membership Expectations

Vanguard University selects students based on academic record, the admissions interview, work experience, and willingness to comply with the standards and values of the university. It is expected that each individual who joins the academic community of Vanguard University will deepen his or her ethical commitment and understanding, strengthen his or her intellectual and creative abilities, and participate constructively in the life of the university community. Furthermore, Vanguard University community members are expected to commit to mutual respect for one another and will: (1) Treat all members of the community with the utmost regard, supporting and upholding the rights of others to a safe, collaborative, and collegial learning environment; (2) Foster collegial learning by participating in class as a supportive and cooperative community member; (3) Refrain from derogatory, disrespectful, or inflammatory comments regarding any member of the academic community; (4) Resolve any personal conflicts by first approaching the other party privately in accordance with professional protocol and the principles that are outlined in Matthew 18:15-17. Students who choose to disregard these expectations may be removed from the program regardless of academic performance.

Graduation Requirements

Students pursuing the *Master of Professional Accountancy* from Vanguard University are required to satisfy the following program requirements, in addition to university requirements, for graduation:

1. Successful completion of all required coursework with a minimum cumulative grade point average of "B" (3.0), and a



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minimum grade of "C+" for any course counting toward the degree.

2. The filing of all necessary forms in accordance with the timetable provided by program and university offices.
3. Successful completion within the maximum allowed time limit of three (3) years of all degree requirements that were in effect at the time of student's entrance into the program.
4. Settlement of all financial obligations to Vanguard University.

Academic Standing

Regular Standing

Students who intend to obtain a Master's degree and who have met all admission requirements are granted regular standing in the program. Only those students who have regular standing may become candidates for the Master's degree.

Provisional Standing

This classification is used for degree-seeking students who have their B.A. degree, but enter the program with academic deficiencies: They may lack some of the prerequisite undergraduate courses, their entering GPA is deficient, or their B.A. degree is from a non-regionally accredited institution. Such admission is at the discretion of the Director of the Master of Professional Accountancy program. Move to Regular Standing will be considered after all undergraduate course prerequisites are completed with a letter grade of "C" or better.

Academic Probation

Students admitted to the graduate program with Regular Standing who later receive a cumulative or current grade point average below 3.0 will be changed to Probationary Standing. Students with such standing must obtain both a cumulative and current grade point average of 3.0 or greater the following semester. If after one semester of Probationary Standing the student is not able to obtain a grade point average of a B (3.0) he/she may be dismissed from the graduate program.

Incomplete Work

An "Incomplete" grade is the way the institution agrees to respond to a student who has been prevented from completing some or all of the requirements in one or more courses due to circumstances which were beyond the student's ability to prevent or foresee, and who has requested additional time to complete the course requirements. It is the responsibility of the student to obtain a "Petition for Incomplete Grade in a Graduate Course" form from the program office and to contact the course professor(s) as early as possible. Petitions are approved by the professor. The professor is under no obligation to assign an Incomplete grade. Examples of acceptable grounds for granting an incomplete grade include: personal or family illness of more than brief duration, serious personal or family crisis, or an unplanned increase in job responsibilities. Unacceptable grounds include heavy or difficult class load, heavy work schedule, or computer problems.

All incomplete work for full-semester courses (16 weeks) is due 6 weeks from the last day of that semester. Incomplete work for accelerated courses (5-8 weeks) is due 30 days from the last day of that module. Failure to complete and submit the required work on time will result in a grade of "F".

University Leave of Absence Policy

See *Leave of Absence and Withdraw Policy* under Academic Policies and Procedures.

Academic Program Leave of Absence Policy

Students who find it necessary to interrupt the regular sequence of enrollment are required to file notice of an official leave of absence to ensure proper communication between the student and the program. Students taking a leave of absence are not regarded as having permanently withdrawn from the University and need not apply for readmission through the Graduate and Professional Education Admissions Office. Time spent on leave of absence is counted in the five-year time limit for graduate course work. Students who interrupt their program and do not file a leave of absence will be required to reapply and will be subject to all new academic regulations in effect in the Catalog at the time enrollment is resumed.

Military Leave of Absence Policy

Information regarding Military Leave of Absence can be found on the *Veterans Enrollment Certification and Benefits* page. Questions, contact the University's School Certifying Official (veteranscertifyingofficial@vanguard.edu).

Application for Graduation

See Graduation Application (<https://catalog.vanguard.edu/academic-policies/application-graduate/>) policy under Academic Policies and Procedures.

Awarding of Degree

See Degree Requirements (<https://catalog.vanguard.edu/academic-policies/degree-requirements/>) under Academic Policies and Procedures.

Credit Hour Policy

See *Credit Hour Policy* section in Academic Policies and Procedures.

Grade Change Policy

See *Grade Change Policy* in Academic Policies and Procedures.

Grade Appeals

See *Grade Appeals* section in Academic Policies and Procedures.

Class Attendance

Due to the applied and collaborative nature of the Master of Professional Accountancy (MPAC) program, in-class time serves as a critical learning environment. Sessions often include hands-on technical exercises, case-based discussions, and professional skill-building activities that cannot be replicated outside of class. Therefore, attendance and active participation are required for all scheduled in-person and synchronous online sessions. Class participation points are awarded for full presence, engagement, and contribution during these sessions. These points cannot be made up if a session is missed. However, in cases where a student knows in advance that they will be unable to attend a session, the

instructor may offer a substitute assignment at their discretion, provided arrangements are made prior to the missed class.

Students who miss more than 20% of the total class sessions (including synchronous online components) will not be permitted to continue in the course and must retake it in a future term to receive credit.

Program Schedule Format

The Master of Professional Accountancy program consists of three 16-week terms per year. Each term will include two eight-week course blocks of 1-2 classes within each block. Each course meets once a week for four hours and has an additional online component of two hours. Additional homework and learning activities outside of the class time are required.

Program Learning Outcomes

1. Demonstrate the use of technology and quantitative reasoning to succeed in the accounting profession.
2. Demonstrate knowledge and understanding of advanced accounting practices, techniques, and measurements.
3. Demonstrate written and oral communication skills at a level to succeed in the accounting profession.

Requirements Master of Professional Accountancy Requirements

Code	Title	Units
Required Courses		18
ACCT-500	Research in Accounting	
ACCT-501	Auditing & Assurance	
ACCT-502	Federal Tax Research	
ACCT-600	Financial Statement Analysis & Valuation	
ACCT-601	Professional Ethics and Responsibilities in Accounting	
ACCT-602	Integrated Capstone Review	
ACCT-560	Professional Development	
Electives		12
Choose 12 units from the following		
ACCT-520	Advanced Taxation of Business	
ACCT-521	Information Technology Auditing	
ACCT-522	International Accounting	
ACCT-523	Data Analytics for Accounting	
ACCT-524	Accounting for Income Taxes	
ACCT-525	Sustainability & Corporate Governance Accounting	
ACCT-620	Advanced Government & Not-for-Profit Accounting	
ACCT-621	Advanced Auditing & Fraud Examination	
ACCT-622	Advanced Accounting Topics	
ACCT-623	Advanced Managerial and Cost Accounting	
Total Units		30

Curriculum Track

One Year Track

Course	Title	Units
First Year		
Fall		
ACCT-500	Research in Accounting ¹	3
ACCT-501	Auditing & Assurance ¹	3
ACCT-502	Federal Tax Research ²	3
ACCT-600	Financial Statement Analysis & Valuation ²	3
Units		12
Spring		
ACCT-601	Professional Ethics and Responsibilities in Accounting ¹	3
ACCT-520	Advanced Taxation of Business ¹	3
ACCT-620	Advanced Government & Not-for-Profit Accounting ²	3
ACCT-621	Advanced Auditing & Fraud Examination ²	3
Units		12
Summer		
ACCT-521	Information Technology Auditing ¹	3
ACCT-622	Advanced Accounting Topics ²	3
Units		6
Total Units		30

Two Year Track

Course	Title	Units
First Year		
Fall		
ACCT-500	Research in Accounting ¹	3
ACCT-501	Auditing & Assurance ²	3
Units		6
Spring		
ACCT-502	Federal Tax Research ¹	3
ACCT-600	Financial Statement Analysis & Valuation ²	3
Units		6
Summer		
ACCT-601	Professional Ethics and Responsibilities in Accounting ¹	3
ACCT-520	Advanced Taxation of Business ²	3
Units		6
Second Year		
Fall		
ACCT-620	Advanced Government & Not-for-Profit Accounting ¹	3
ACCT-621	Advanced Auditing & Fraud Examination ²	3
Units		6
Spring		
ACCT-521	Information Technology Auditing ¹	3



ACCT-622	Advanced Accounting Topics ²	3
Units		6
Total Units		30

¹ First 8-week session

² Second 8-week session

