

Master of Professional Accountancy (MAcc)

For more information: (626) 812-3085

The Master of Professional Accountancy (MAcc) (<https://www.apu.edu/business/programs/macc/>) program prepares students for careers as certified public accountants (CPAs). The program's curriculum combines coursework and an internship with a public accounting firm to prepare students to pass the CPA exam and meet the 150-semester-credit-hour rule required for certification by 49 of 50 states. The program focuses on developing students' character and competence consistent with the LP and Timothy Leung School of Accounting's vision (<http://catalog.apu.edu/academics/school-business-management/lp-timothy-leung-school-accounting/>).

Ideal candidates will have recently completed an undergraduate degree in accounting, or in a related field with a concentration in accounting, with plans to enter the public accounting profession. Depending, however, on previous academic experience, students may be required to enroll in either the traditional option (p. 2) or the executive option (p. 2). Students in the traditional path, which is designed for students who do not have an undergraduate degree in accounting, or in a related field with a concentration in accounting, must complete additional academic coursework in order to prepare for the rigors of the MAcc program. These additional courses are listed below. Faculty from the MAcc program will communicate with students prior to the beginning of coursework regarding which path is most appropriate for them.

Highlights

- CPA exam pass rates in the top 20% of California universities.
- Students are able to earn the MAcc in as little as one year.
- Scholarships allow students to receive a Christian accounting education at a state-school price.
- Specialized credentials, such as Enrolled Agent and Certified Internal Systems Analyst, are now available.
- Graduates are placed with every major accounting firm in the U.S., from the Big Four to national and regional firms.
- 100% of our MAcc students have paid professional internships.
- 100% job placement rate of our domestic MAcc students in CPA firms by graduation.

Specialized Credentials and Applied Learning

Students have the opportunity to earn specialized credentials, such as the IRS Enrolled Agent and the Certified Information Systems Auditor credentials, increasing their value to potential employers. Additionally, students have the option of joining the Accounting Honors Society and participating in the Volunteer Income Tax Assistance (VITA) program, which gives students hands-on experience providing income tax assistance to low-income taxpayers in the surrounding communities. A comprehensive curriculum coupled with experiential learning techniques has led to CPA exam pass rates in the top 20% of California universities.

Internships and Job Placement

Accounting students are invited to participate in the annual Meet the Firms night. This event, hosted by the Accounting Honor Society, boasts outstanding successes. Typically, 60 accounting professionals representing 20 public accounting firms meet with APU students, along with students visiting from other universities. All of the Big Four (EY, PwC, KPMG, and Deloitte), several major national firms (CLA, BDO) and specialty firms (CapinCrouse, Ron Blue), and many regional and local firms (KSJG) attend Meet the Firms.

Accounting majors obtain paid internships with public accounting firms or in professional accounting. Job placement for accounting students also remains strong, with most CPA-track students placed prior to graduation.

LP and Timothy Leung Scholarships

With gratitude to the Leung Endowment, students may qualify for scholarships awarded on the basis of academic or other achievements.

Application Deadline

Applications are accepted year-round, but to ensure full consideration for scholarships and internships, completed applications should be received at least six weeks prior to the start of the term.

Requirements for the MAcc: Executive Option

Code	Title	Units
Core Courses		
ACCT 510	Accounting and Tax Research Methods	3
ACCT 515	Accounting Information Systems	3
ACCT 525	Accounting Ethics	3
ACCT 535	Advanced Managerial Accounting	3
ACCT 540	Forensic Accounting and Fraud Investigation	3
ACCT 590	Integrative Accounting Review ¹	3
ACCT 591	Accounting Internship ²	3
Electives (choose 3 courses):		9
ACCT 520	Global Financial Accounting Standards	
ACCT 530	Advanced Business Law	
ACCT 545	Advanced Auditing	
ACCT 550	Accounting for Nonprofit Entities	
ACCT 551	Government Financial Management	
BUSI 511	Big Data and Business Analytics	
BUSI 514	Operations Management	
FIN 513	Corporate Finance	
FIN 567	Advanced Financial Analysis	
MGMT 516	High-Performance People Management	
MGMT 517	Managing Human Capital	
MGMT 541	Global Business Management	
MGMT 561	Managing Teams and Conflict	
Total Units		30

¹ If a student has passed the CPA exam in full or in part, an elective should be chosen to replace ACCT 590.

² If a student has already successfully completed an approved internship, an elective should be chosen to replace ACCT 591.

Requirements for the MAcc: Traditional Option

Code	Title	Units
Core Courses		
ACCT 500	Principles of Accounting I	3
ACCT 501	Principles of Accounting II	3
ACCT 503	Intermediate Accounting I	3
ACCT 504	Intermediate Accounting II	3
ACCT 506	Cost Accounting	3
or ACCT 507	Auditing Principles	
ACCT 508	Federal Taxes I	3
or ACCT 509	Federal Taxes II	
ACCT 510	Accounting and Tax Research Methods	3
ACCT 512	Management Accounting	3
ACCT 515	Accounting Information Systems	3
ACCT 525	Accounting Ethics	3
ACCT 535	Advanced Managerial Accounting	3
ACCT 540	Forensic Accounting and Fraud Investigation	3
ACCT 590	Integrative Accounting Review ¹	3
Electives (choose three)		9
ACCT 520	Global Financial Accounting Standards	
ACCT 530	Advanced Business Law	
ACCT 545	Advanced Auditing	

ACCT 550	Accounting for Nonprofit Entities
ACCT 551	Government Financial Management
ACCT 591	Accounting Internship
BUSI 511	Big Data and Business Analytics
BUSI 514	Operations Management
FIN 502	Business Finance for Managers
FIN 513	Corporate Finance
FIN 567	Advanced Financial Analysis
MGMT 503	Business Strategy: Theory and Practice
MGMT 510	Current Issues in Business and Management
MGMT 515	Applied Research and Analysis
MGMT 516	High-Performance People Management
MGMT 517	Managing Human Capital
MGMT 541	Global Business Management
MGMT 561	Managing Teams and Conflict

Total Units
48

¹ If a student has passed the CPA exam in full or in part, an elective should be chosen to replace ACCT 590.

Admission

University graduate admission and program-specific requirements must be met before an application is complete (see Admission to the University (<http://catalog.apu.edu/admissions/>)). **Program-specific application requirements are available online (<https://tracking.cirrusinsight.com/74647a2d-e9a2-412f-9b55-9959c7aac4ec/apu-edu-graduateprofessionalcenter-admissions-requirements-program/>).**

International students should contact Graduate and Professional Admissions (<https://www.apu.edu/graduateprofessionalcenter/admissions/>) for application procedures.

View the **MAcc-specific admission requirements (<https://www.apu.edu/business/programs/macc/admission/>).**

Program Learning Outcomes

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Students who successfully complete this program shall be able to:

1. Demonstrate proficiency in professional accounting subject areas.
2. Construct critical thinking processes to solve accounting problems.
3. Defend accounting decisions based on a Christian perspective.
4. Display strategic thinking through professional communication channels.
5. Be impactful team members.
6. Analyze cultural aspects of accounting in diverse environments.