

PROFESSIONAL ACCOUNTING, MASTER OF PROFESSIONAL ACCOUNTING (MPACC)

The Master of Professional Accounting (Online MPAcc) was created to best prepare students with practical professional education that will yield long-term success in today's highly-educated accounting workforce. Our 36 credit MPAcc will help bachelor's degree graduates meet the 225 quarter system credit requirement to sit for the Certified Public Accounting (CPA) Examination.

The MPAcc curriculum has been infused with the application of research as well as computer, quantitative, written and oral communications skills as they relate managerial decision making. To succeed in the MPAcc program, students need to possess these skills including mathematics up to at least the finite mathematics level prior to starting their studies. Students should expect that courses will require research on topics beyond what is found in assigned texts and materials. Eastern offers computer labs and access to nationwide data banks. MPAcc students also have access to EWU's John F. Kennedy Library on the Cheney campus, the Spokane Academic Library on the Spokane campus, online library resources and other assistance.

College of Business Accreditation

Eastern began offering graduate business programs in 1966. The College of Business (COB) in which the MPAcc is offered has been AACSB-accredited since 1981.

Reserved Classes

Graduate business (MPAcc and MBA) courses are reserved exclusively for MPAcc, MBA, and other graduate students who have met all course prerequisites or have permission from the corresponding department chair. When an MPAcc ACCT course is cross-listed with an MBA (BADM) Accounting elective, MPAcc students who opt to take that elective must register for the MPAcc section.

Internships

Internships are often an effective way to access the top jobs in the best accounting firms. Up to 4 credits of an approved internship may be used for elective credit. To secure an accounting internship, contact Professor Susan Megaard at 509.828.1257 or smegaard@ewu.edu.

Beta Alpha Psi Membership

Membership in Beta Alpha Psi is strongly recommended for all MPAcc students. The purpose of Beta Alpha Psi is to, 1. recognize outstanding academic achievements in the field of accounting, finance, and information systems, 2. promote the study and practice of professional fields related to these disciplines, 3. provide opportunities for self-development and association among members and practicing financial professionals, and 4. encourage a sense of ethical, social, and public responsibilities. Visit EWU's Beta Alpha Psi website (<https://www.ewu.edu/cob/beta-alpha-psi/>) for information on joining.

Advancement to Degree Candidacy, Graduation Application, Graduation GPA, and Other Graduate Studies Policies and Procedures

Refer to the Graduate Studies Policies and Procedures (<http://catalog.ewu.edu/archives/2021-2022/graduate-studies/>) for Eastern Washington University's graduate student requirements that must be met for all Eastern graduate degrees to be granted.

Course Schedules and Time Limits

MPAcc courses traditionally meet once a week from 6 to 9:50 p.m. at EWU Spokane; summer courses traditionally start at 5:30 p.m. When an MPAcc ACCT course is cross-listed with an MBA (BADM) Accounting elective, MPAcc students who opt to take that elective must register for the MPAcc section. Three-fourths of the minimum credits required for the MPAcc degree (≥ 27 credits) must be Eastern Washington University resident credits. The remaining courses may consist of Eastern extension credits or approved residence or extension credits from other accredited institutions, provided they are pre-approved by the COB's Accounting Chair.

The minimum time for degree completion for a full-time student is three quarters. Accounting plans to offer three or four graduate-level accounting (ACCT) courses each quarter. MPAcc students working full-time should consider taking four or eight credits (one to two courses) a quarter. Students' ability to take a traditional full-time graduate load of 12 credits is predicated upon students' need for all three or four of the quarter's graduate-level accounting courses offered that quarter. The MPAcc program must be completed within six years.

Visiting Graduate Students

Visiting graduate students may enroll in MPAcc courses on a space-availability basis, provided that they meet the prerequisites and have provided the COB's Accounting Chair with official documentation from their home institution that they are graduate students in good standing and that these courses will be accepted by their home institution in transfer as part of their degree program. This documentation should be in a letter signed by a home institution official and addressed to the COB's Accounting Chair. To be cleared to register and have courses recorded on an EWU transcript, visiting students must submit a Graduate Non-degree Seeking Application to the Graduate Studies Office at least 10 business days before the start of the term of intended enrollment.

MBA/MPAcc Dual Program

Students may earn a Master of Business Administration (MBA) and Master of Professional Accounting (MPAcc) dual degree. In this program of study, core courses from one degree program may be used as elective courses in the second program, thereby reducing the number of credits required for each degree. MBA/MPAcc dual degree students must be admitted through the Graduate Studies Office after applying to both the MBA and the MPAcc programs. Admitted students must have satisfied the undergraduate (prerequisite) course requirements of both programs at the time of entry or soon after. Students interested in the specific requirements of this dual degree program must contact the MBA Program Specialist or the MPAcc Program Advisor in advance of consideration for admission. For more information, please contact the MPAcc Program Advisor.

MPAcc Program Structure and Coursework (36 quarter-system credits)

Foundation Courses

Note: foundation courses are only required for students that have not successfully completed the prerequisite course requirements or approved equivalents.

ACCT 510	PROFESSIONAL FINANCIAL REPORTING I
ACCT 511	PROFESSIONAL FINANCIAL REPORTING II
ACCT 512	ESSENTIALS OF MANAGERIAL ACCOUNTING
ACCT 513	ESSENTIALS OF TAXATION
ACCT 514	ESSENTIALS OF AUDITING

Required Core

ACCT 522	ADVANCED ACCOUNTING LAW
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ACCT 551	ADVANCED AUDITING	4
ACCT 555	ADVANCED TAX	4
Required Accounting Electives—choose six from the following.		24
Note: elective courses will be offered on a variety of topics including, but not limited to, the courses listed below.		
ACCT 530	BUSINESS ETHICS FOR ACCOUNTANTS	
ACCT 531	FINANCIAL STATEMENT ANALYSIS FOR ACCOUNTANTS	
ACCT 532	FORENSIC ACCOUNTING	
ACCT 540	SUSTAINABILITY ACCOUNTING	
ACCT 546	GLOBAL ACCOUNTING ENVIRONMENTS	
ACCT 557	ADVANCED COST ACCOUNTING	
ACCT 558	ACCOUNTING FOR GOVERNMENTAL AND NOT-FOR-PROFIT ENTITIES	
ACCT 539	SPECIAL TOPICS	
ACCT 595	PROFESSIONAL INTERNSHIP	
ACCT 599	INDEPENDENT STUDY	
Total Credits		36

Students who are NOT graduates of Eastern's BAB in Professional Accounting

Within a few weeks after applicants are notified of their admission to MPAcc by the Graduate Studies Office, a course-by-course review of prior accounting courses taken by admitted MPAcc students who are not alumni of Eastern's BAB in Professional Accounting program will be conducted by the College of Business. The results of the review will be a customized program of study that will be discussed in a student meeting with the MPAcc Program Advisor, so students can be cleared to register for their first MPAcc quarter. All MPAcc students must complete a minimum of 36 credits of approved MPAcc coursework.

Students who ARE graduates of Eastern's BAB in Professional Accounting

To best assure that Eastern BAB Accounting graduates admitted to MPAcc limit the overlap between their undergraduate-level and graduate-level Eastern courses, a customized program of study will be developed for this subset of MPAcc students that substitutes out all graduate-level courses they have already taken at an undergraduate level with advanced MPAcc electives. MPAcc students will not be cleared for initial MPAcc registration until they have been provided a customized program of study that will be discussed in a student meeting with the MPAcc Program Advisor. All MPAcc students must complete a minimum of 36 credits of approved MPAcc coursework.

Academic Standards—Grade Requirements

MPAcc Students Must Maintain a GPA ≥ 3.0 At All Times.

Students who fall below a 3.0 GPA are notified by the Graduate Studies Office that they are on probation. These graduate students will be allowed one quarter's study to restore their cumulative GPA to ≥ 3.0 level. The COB's Accounting Chair, may extend this probationary period by one quarter when it is deemed that such an extension is warranted by special circumstances; students who are unable to restore their cumulative GPA to ≥ 3.0 in this additional quarter of probation will be terminated from the program. Students who are dismissed for academic reasons may submit a written appeal to the MPAcc Program in writing to COB's Accounting Chair. With readmission granted through appeal, students must maintain these same academic standards; however, if they again fall below these standards, they will be dismissed and no further remedy will be available to them. Students who are not recommended for continuation must wait one year to reapply for admission to Graduate Studies. In the event that

a student is dismissed from the program twice as a result of academic standards violations, readmission will not be permitted.

No course grade <C may count towards the MPAcc degree.

Only two course grades may be <B. Students who have more than two course grades <B are subject to dismissal from the program and will be notified of such action by Graduate Studies. Students who are dismissed for academic reasons may submit a written appeal to the MPAcc Program in writing to COB's Accounting Chair. Students may be allowed to repeat up to two courses in which they earn a grade <B. The average of the original grade and the grade earned by repeating the course must be $\geq B$. A course may only be repeated once; to take advantage of the cumulative GPA recalculation in the repeat policy, you must inform Records and Registration that you repeated a course. If the average grade is still <B, no further remedy is available and the average grade counts.

Students are expected to successfully complete courses for which they register. Thus, the record of students with more than two W (withdrawal) or X (incomplete) course grades will be reviewed by COB's Accounting Chair, with termination from the program as a possible consequence.

Additional notes: Entering MPAcc students are provided academic standards information during the orientation process. Other graduate academic requirements are set forth in the Graduate Studies Academic Policies section of this catalog. All COB academic standards, policies, and procedures are subject to compliance with the University's current academic standards and appeals process.

Students who successfully earn a MPAcc in Professional Accounting from EWU should be able to do the following:

- **Have demonstrated leadership and management capabilities known to be key factors leading to career advancement in public/private/not-for-profit accounting:**
 - demonstrate clear leadership skills;
 - demonstrate strategic understanding of their professional responsibilities at the managerial level;
 - demonstrate the ability to work in a group as a group leader;
 - understand the role of corporate governance, risk management, and internal controls.
- **Have a practical understanding of globalization trends in accounting and world-wide accounting diversity:**
 - develop and implement International Accounting Standards;
 - understand cultural differences and their significance in the development of global accounting standards;
 - understand how international accounting is distinct from domestic accounting;
 - understand what factors contribute to the importance of international accounting as a field of study;
 - understand what international accounting diversity entails.
- **Understand and can apply ethical principles and other professional standards to which they are expected to adhere:**
 - identify potential ethics violations in accounting environments and propose multiple respective improvements;
 - understand and apply ethical principles accepted in respective functional areas of accounting;
 - understand and utilize professional standards in making informed decisions.