The degree of Master of Professional Accountancy (MPAc) will be granted on the following conditions:

A) Admission
   The candidate shall have:
   
   1) Fulfilled the normal requirements for admission to the Graduate Division of the University of California, San Diego, as specified by the Graduate Council and the Graduate Dean, except that:
      
      a) the Graduate Management Admissions Test (GMAT) may be substituted for the Graduate Record Examination (GRE);
      
      b) the GRE/GMAT may be waived in specified approved instances, and
   
   2) Met additional requirements that may be specified by the Rady School of Management.

B) Program of Study
   
   1) The candidate must complete 30 quarter units constituting the MPAc core curriculum, a 4 unit Capstone, and 20 quarter units of electives of which no more than 4-quarter units may be taken outside of the Rady School of Management School in another UC San Diego department.
   
   2) Only courses in which the candidate is assigned grades of A, B, C, or S may be counted in satisfaction of the requirements for the Master's degree. Nor more than 12 units of S grades may be counted in satisfaction of the requirements for the Master's degree.
   
   3) The candidate must maintain a "B" average (3.0 GPA) in all courses taken during her or his residence at the University of California as a graduate student.
   
   4) An applied professional accountancy Capstone Project is required of each candidate.
   
   5) Credit may not be transferred from other graduate or undergraduate programs.

C) Residency
   
   Students must register for at least three academic quarters.