

Master of Accountancy (MACC)

MACC 7100. Financial Accounting Theory. 3 Hours.

Prerequisite: ACCT 3202 with a grade of "C" or better. A critical review, analysis, and evaluation of current accounting thought relating to the nature, measurement, and reporting of business income and financial position.

MACC 7220. Advanced Accounting. 3 Hours.

Prerequisites: ACCT 3202 and 3203, or equivalent courses, with a grade of "C" or better in each course. A study of concepts and techniques related to the preparation of consolidated financial statements and an introduction to partnership accounting.

MACC 7350. Accounting in a Global Financial Community. 3 Hours.

Prerequisite: ACCT 3202 and 3203, or equivalent courses, with a grade of "C" or better in each course. An exploration of international accounting. The course covers technical accounting issues as well as other global business topics.

MACC 7390. Governmental and Not-For-Profit Accounting. 3 Hours.

Prerequisite: ACCT 3201 or equivalent course with a grade of "C" or better. The accounting and financial reporting used by state and local governments and not-for-profit entities.

MACC 7400. Fraudulent Financial Reporting. 3 Hours.

A foundation for analyzing and evaluating fraudulent financial statements. Topics include the importance of producing reliable financial information, the effects of fraudulent financial reporting, symptoms and schemes of modern corporate fraud, and the roles of the major corporate governance players (e.g., board of directors) in preventing and detecting fraudulent financial reporting.

MACC 7410. Advanced Accounting Information Systems. 3 Hours.

Prerequisite: ACCT 4410, or equivalent courses, with a grade of "C" or better. The use of computer technologies to support decision making. The course provides experience with various technologies for data analysis and presentation. The audit software is used to conduct a mock audit of a business process. The ERP system is used to introduce students to the analysis of the information needs of those they may serve and the potential variability of these needs across positions.

MACC 7453. Estate Tax, Trusts, and Wealth Transfer. 3 Hours.

Prerequisite: ACCT 4500 or equivalent course with a grade of "C" or better. A study of methods used to transfer wealth while living and after death in a tax effective manner. Topics include estate planning, gifting, and the use of trusts to achieve wealth transfer efficiently.

MACC 7500. Tax Research. 3 Hours.

Prerequisite: ACCT 4500 or equivalent course with a grade of "C" or better. Designed to familiarize students with federal tax law. This includes sources of federal tax law, which enables students to analyze tax problems, and to prepare tax briefs and memoranda to support their positions.

MACC 7510. Corporate and Partnership Taxation. 3 Hours.

Prerequisite: ACCT 4500 with a grade of "C" or better. An introduction to the tax aspects of corporations and partnerships. The course includes coverage of the tax consequences associated with a C- corporation's formation, operations, distributions, reorganization, and liquidation. It also includes an introduction to the taxation of flow-through entities, focusing on S- corporations and partnerships.

MACC 7700. Advanced Managerial Accounting. 3 Hours.

Prerequisite: ACCT 3400 or equivalent. A case-based examination of managerial accounting. Topics include costing systems, budgeting issues, cost behavior, and performance evaluation methods. The course develops critical thinking, business writing and oral communication skills through class discussions, written reports and presentations.

MACC 7800. Advanced Auditing. 3 Hours.

Prerequisites: ACCT 3202 and 4800 or equivalent courses, each with a grade of "C" or better. The course builds on the knowledge base from introductory auditing to provide an in-depth understanding of the concepts and techniques used by the independent accountant in financial statement audits.

MACC 7980. Accounting Internship. 3 Hours.

Prerequisite: Approval of Department Head. Graded "Satisfactory" or "Unsatisfactory". The application of academic accounting skills in an employment situation. A paper, approved by a faculty member and the employer, is required. The student must complete a workshop with the Career Strategies Coordinator no later than the end of the first week of classes. May be taken more than once with Department Head approval.

MACC 7990. Special Topics in Accounting. 3 Hours.

A study of current issues and concepts in accounting. Students will use electronic databases and other resources to research topics and present their findings to the class. Guest speakers and field trips may be part of the course. With department head approval, this course may be taken more than once if topics are substantially different.