

# Master of Accountancy (MACC)

---

## **MACC 7010. Financial Fundamentals. 0 Hours.**

Prerequisite to the Summer Accounting Institute. This study fundamental concepts of introductory financial accounting. Only students wishing to gain entry to the Summer Accounting Institute should enroll in this course.

## **MACC 7020. Summer Accounting Institute. 9 Hours.**

A study of the fundamentals of financial accounting, cost accounting, tax, and auditing. Designed for non-accounting undergraduate degree major or those from a non-AACSB program needing special accounting knowledge prior to beginning regular MACC courses. The course is given over a 12-week period in the summer.

## **MACC 7100. Seminar in Financial Accounting. 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 7120. Financial Statement Analysis. 3 Hours.**

The study of data analytics and its applications in accounting contexts, with an emphasis on data preparation, modeling, analysis and interpretation, and visualization.

## **MACC 7220. Consolidations and Partnership Accounting. 3 Hours.**

Prerequisites: ACCT 3202 or MACC 7220 with a grade of "C" or better. A study of concepts and techniques related to the preparation of consolidate financial statements and an introduction to partnership accounting.

## **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 7600. Accounting Research. 3 Hours.**

Prerequisites: ACCT 3202 or MACC 7020 with a grade of "C" or better. An applied research course with a focus on real world data analysis.

## **MACC 7700. Advanced Managerial Accounting/Data Analytics. 3 Hours.**

Prerequisite: ACCT 3400 or equivalent or MACC 7020. 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.**

Graded "Satisfactory" or "Unsatisfactory". The application of academic accounting skills in an employment situation. A written reflection and an employer evaluation is required. 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.