

## COURSES

- MACC 602 Information Tech Business**  
**Environment, Environment 2 CREDITS**  
This course explores the use of information technology in both the domestic and global business community. Special emphasis will be placed on IT security, networks, electronic commerce, and internal reporting. This course must be taken concurrently with MBA 630C.
- MACC 603 Financial Accounting Research 2 CREDITS**  
This course focuses on the creation of financial reports in a global community. Special emphasis will be placed on the differences between IFRS and GAAP. The course will also explore the topics of consolidations, derivatives, hedging, leases, employee benefits, and contingencies. This course must be taken concurrently with MACC 604.
- MACC 604 Governmental and Nonprofit Accounting 2 CREDITS**  
This course focuses on the creation of financial reports in a global community. This course will focus primarily on the regulatory environment governing the reporting of financial information for both governmental entities and non-for-profit organizations. This course must be taken concurrently with MACC 603.
- MACC 608 Auditing and Attestation 2 CREDITS**  
This course studies the audit and attestation functions performed by professional accountants. The course will closely examine the responsibilities of the auditor, including risk assessment, audit planning, and the evaluation of internal controls. Students will have the opportunity to consult with a local business on the audit of internal controls.
- MACC 611 Advanced Federal Taxation 2 CREDITS**  
This course surveys a variety of advanced federal tax topics related to individuals including property dispositions, wash sales, original issue discounts, self-employment tax, and estate, trust, and gift taxes. By the end of this course, students will be able to analyze these tax issues and complete the related reporting requirements. Course will be offered Spring Block 1.
- MACC 620 Accounting Ethics 2 CREDITS**  
This course focuses on the ethical decisions accountants face during the recording, reporting and auditing of financial information and the legal environment in which business operates. Particular emphasis will be placed on the professional responsibilities assumed by CPAs and other professional accountants.
- MACC 621 Tax Planning & Compliance for Individual 2 CREDITS**  
This course surveys a variety of federal tax topics related to individuals, their businesses and the transfer of their wealth including property dispositions, capital gains and losses including wash sales, original issue discounts, taxation of miscellaneous income, self-employment tax, and estate, trust, and gift taxes. Offered Spring semester. Prerequisites: Admission to the Masters of Accountancy program.
- MACC 622 Taxation of Corporations I 2 CREDITS**  
This course will introduce students to the federal taxation of corporations and shareholders and related topics including corporate income tax, penalty taxes on undistributed corporate income, control groups, affiliated corporations, corporate formation, capital structure, dividends and other non-liquidating distributions.
- MACC 623 Taxation of Corporations II 2 CREDITS**  
This course will explore advanced topics of the federal taxation of corporations and shareholders including tainted stock, stock redemptions, liquidations, taxable acquisitions, reorganizations, introduction to S conversions, and transition issues raised by changing from a C corporation to and S corporation and vice versa. Offered Spring semester. Prerequisites: Admission to the Masters of Accountancy program.
- MACC 624 Taxation of Pass-Through Entities I 2 CREDITS**  
This course will introduce students to the federal taxation of partnerships, partners and S-corporations and related topics including partnership formation, acquisition of partnership interests, operations, cash and property distributions. Offered Spring semester. Prerequisites: Admission to the Masters of Accountancy program.
- MACC 625 Taxation of Pass-Through Entities II 2 CREDITS**  
This course will explore advanced topics of the federal taxation of partnerships, partners including partnership liabilities, transactions between partnerships and partners, disguised sales and exchanges, optional basis adjustments, disproportionate distributions, retirement/death of a partner, and termination of a partnership. Offered Spring semester. Prerequisites: Admission to the Masters of Accountancy program.
- MACC 630 Federal Taxation of S-Corporations 2 CREDITS**  
This is an introductory course to the federal taxation of sub-chapter S corporations. Topics for this course include eligibility requirements; how to make sub-chapter S elections; state tax issues; trusts that qualify as S corporation shareholders; S corporation accounting and reporting; allocation of income, losses, deductions; adjustments to basis; and distributions and accumulated adjustments account.
- MACC 650 Corporate Governance 1 CREDIT**  
This course explores the recording and reporting of financial information to assist management with planning and control issues. Special emphasis will be placed on the global, microeconomic, and macroeconomic environment in which businesses operate. Students will study how to use accounting to control business operations (and mitigate risk) in this dynamic environment. This is an instructor-guided online course, with a set study plan to complete the materials for the Business Environment and Concepts (BEC) section of the CPA exam by the end of the semester.
- MACC 651 Financial Accounting and Reporting 2 CREDITS**  
This course focuses on the creation of financial reports in the global community. Students will study the financial accounting rules that govern the measurement, recording, and reporting of financial transactions of publicly-traded companies. The course will also explore the topics of consolidations, derivatives, hedging, leases, employee benefits, and contingencies. This is an instructor-guided online course, with a set study plan to complete the materials for the Financial Accounting and Reporting (FAR) section of the CPA exam by the end of the semester.
- MACC 652 Business Taxation and Regulation 2 CREDITS**  
This course focuses on the legal and regulatory environment in which accountants and their clients operate. This course is designed to cover the full range of topics related to the regulations governing businesses and individuals related to both business law and taxation. The course will cover the tax structure and regulatory environment in which businesses and individuals operate in the U.S. and abroad. This is an instructor-guided online course, with a set study plan to complete the materials for the Regulation (REG) section of the CPA exam by the end of the semester.
- MACC 653 Advanced Audit 1 CREDIT**  
This course studies the audit and attestation functions performed by professional accountants. The course will closely examine the gathering and evaluation of audit evidence, including the use of computerized audit programs. The course will also cover the various type of reports issued in an audit or attestation engagement. This is an instructor guided online course, with a set study plan to complete the materials for the Auditing and Attestation (AUD) section of the CPA exam by the end of the semester.
- MACC 655 Forensic Acct & Financial Investigations 2 CREDITS**  
This course covers concepts, skills, and hands-on practical experience required to navigate successful financial investigations and forensic accounting engagements. Students will be introduced to common fraud schemes, differences between forensic accounting and financial statement auditing, skills and tools utilized by forensic accountants, and the role accountants serve within the legal environment. In addition, they will expand their ability to deal with uncertainty, appropriately research financial situations, and critically evaluate the potential of fraud within an organization.
- MACC 656 Careers in Accounting Lecture Series 1 CREDIT**  
This course provides students the unique opportunity to hear from professionals in both the accounting industry following traditional accounting paths as well as those who have used their accounting education in unique ways. Through a series of guest speakers, the class explores the various paths students may take in their careers. This series will include speakers from audit, tax, law, forensics, government, data analytics, and corporate executives.

**MACC 660 Special Topics in Accounting 1 to 3 CREDITS**

Special topics in accounting will be offered periodically under this course number.