MACC 500 - INTERNSHIP IN ACCOUNTING
Short Title: INTERNSHIP IN ACCOUNTING
Department: Management
Grade Mode: Standard Letter
Course Type: Internship/Practicum
Credit Hours: 6
Restrictions: Enrollment limited to students in the MACC program. Enrollment is limited to Graduate level students.
Course Level: Graduate
Description: Supervised off-campus, non-group instruction, including field experiences, practica, or internships in applied accounting. Written and oral critique of activity required. Internship plan must be approved in advance by the MACC Program Director. Instructor Permission Required.

MACC 501 - ACCOUNTING ETHICS AND PROFESSIONALISM
Short Title: ETHICS IN ACCOUNTING
Department: Management
Grade Mode: Standard Letter
Course Type: Lecture
Credit Hours: 3
Restrictions: Enrollment limited to students in the following programs: EMBA MACC MBA PMBA WMBA XMBA Enrollment is limited to Graduate level students.
Course Level: Graduate
Description: The purpose of the course is to prepare the future CPA for ethical judgement. Course materials emphasize ethical reasoning and giving voice to values; principles of integrity, objectivity, independence (in fact and appearance) and avoidance of intentional misrepresentation of facts; the role of core values in a dynamically changing global economy; and professional and ethical issues in accounting practice.

MACC 502 - BUSINESS LAW FOR ACCOUNTANTS
Short Title: BUSINESS LAW FOR ACCOUNTANTS
Department: Management
Grade Mode: Standard Letter
Course Type: Lecture
Credit Hours: 3
Restrictions: Enrollment limited to students in the MACC program. Enrollment is limited to Graduate level students.
Course Level: Graduate
Description: This course examines the broad subject of law as it relates to business and is designed to help the accounting student develop "legal astuteness." The course provides an initial exposure to contracts and crucial concepts of tort, crime, agency, and business organization, as well as federal legal and regulatory schemes.

MACC 503 - ACCOUNTING AND AUDITING REGULATION
Short Title: ACCOUNTING & AUDITING REGULATION
Department: Management
Grade Mode: Satisfactory/Unsatisfactory
Course Type: Seminar
Credit Hours: 1.5
Restrictions: Enrollment limited to students in the MACC program. Enrollment is limited to Graduate level students.
Course Level: Graduate
Description: Topics include: accounting for dilutive securities and stock-based compensation; recognition and de-recognition of investments, leases, deferred taxes, and pension and other postretirement obligations; advanced topics on inter-corporate investment accounting. Codification research will be integrated throughout course. Comparison of U.S. GAAP and IFRS.

MACC 504 - FINANCE FOR ACCOUNTANTS
Short Title: FINANCE FOR ACCOUNTANTS
Department: Management
Grade Mode: Standard Letter
Course Type: Lecture
Credit Hours: 1.5
Restrictions: Enrollment limited to students in the MACC program. Enrollment is limited to Graduate level students.
Course Level: Graduate
Description: Coverage of core concepts in the areas of 1) corporate finance, 2) financial portfolio management, and 3) financial futures and options.

MACC 505 - ECONOMIC ENVIRONMENT OF BUSINESS
Short Title: ECONOMIC ENVIRONMENT OF BUSINESS
Department: Management
Grade Mode: Satisfactory/Unsatisfactory
Course Type: Lecture
Credit Hours: 1.5
Restrictions: Enrollment limited to students in the MACC program. Enrollment is limited to Graduate level students.
Course Level: Graduate
Description: EEB stresses an understanding of the major macroeconomic forces affecting business in today's global economy. Fluency in major macroeconomic concepts and forces enhances business decision-making in the globally competitive product, financial, and labor markets that characterize the modern business environment.

MACC 506 - JUDGMENT AND DECISION MAKING FOR ACCOUNTANTS
Short Title: JUDGMENT/DECISION MAKING-ACCTS
Department: Management
Grade Mode: Satisfactory/Unsatisfactory
Course Type: Intensive Learning Experience
Credit Hours: 1.5
Restrictions: Enrollment limited to students in the MACC program. Enrollment is limited to Graduate level students.
Course Level: Graduate
Description: Decisions in the workforce are often made under conditions of bias, conflict of interest, and missing information. In this course, accountants will learn how to identify and overcome common judgment and decision making errors through lecture, discussion, and experiential activities.

MACC 511 - ISSUES IN FINANCIAL REPORTING II
Short Title: ISSUES IN FIN REPORTING II
Department: Management
Grade Mode: Standard Letter
Course Type: Lecture
Credit Hours: 3
Restrictions: Enrollment limited to students in the following programs: EMBA MACC MBA PMBA WMBA XMBA Enrollment is limited to Graduate level students.
Course Level: Graduate
Description: Topics include: accounting for dilutive securities and stock-based compensation; recognition and de-recognition of investments, leases, deferred taxes, and pension and other postretirement obligations; advanced topics on inter-corporate investment accounting. Codification research will be integrated throughout course. Comparison of U.S. GAAP and IFRS.
MACC 515 - ADVANCED TOPICS IN REVENUE RECOGNITION
Short Title: ADVANCED REVENUE RECOGNITION
Department: Management
Grade Mode: Standard Letter
Course Type: Lecture
Credit Hours: 1.5
Restrictions: Enrollment is limited to Graduate level students. Enrollment limited to students in a Master of Accounting degree.
Course Level: Graduate
Description: While revenue generation is a key source of business risk and represents the primary value creation activity, its measurement and reporting in financial statements can be subject to substantial judgment. The course will cover the principles embedded in the US GAAP for revenue recognition and will examine how revenue recognition can vary substantially according to the underlying economics of different business models.

MACC 530 - INTRODUCTION TO MANAGERIAL ACCOUNTING
Short Title: INTRO TO MGMT ACCOUNTING
Department: Management
Grade Mode: Satisfactory/Unsatisfactory
Course Type: Lecture
Credit Hours: 0.5
Restrictions: Enrollment limited to students in the MACC program. Enrollment is limited to Graduate level students.
Course Level: Graduate
Description: Course introduces the vocabulary and mechanics of cost accounting. Basic managerial accounting topics will be covered, including cost-volume analysis, cost behavior, relevant costs, and the use of cost information for decision making.

MACC 531 - ADVANCED MANAGEMENT ACCOUNTING
Short Title: ADVANCED MGMT ACCOUNTING
Department: Management
Grade Mode: Standard Letter
Course Type: Lecture
Credit Hours: 1.5
Restrictions: Enrollment limited to students in the MACC program. Enrollment is limited to Graduate level students.
Course Level: Graduate
Description: The use of management accounting information to serve management decision-making; review of cost accounting concepts; use of standards and variances; relevance and decision making; role of cost allocations; different costs for different purposes; product costing systems; and managing customers.
MACC 561 - ACCOUNTING INFORMATION SYSTEMS  
**Short Title:** ACCOUNTING INFORMATION SYSTEMS  
**Department:** Management  
**Grade Mode:** Standard Letter  
**Course Type:** Lecture  
**Credit Hours:** 1.5  
**Restrictions:** Enrollment is limited to Graduate level students.  
**Course Level:** Graduate  
**Description:** A study of automated systems of processing data for accounting information. The accounting system is discussed from the perspective of developing and maintaining systems capable of producing information for internal decision-making and external reporting. Hands-on experience may include general ledger, ERP, flowcharting software and other relevant computer technology.

MACC 562 - AUDITING: A DATA ANALYTICS APPROACH  
**Short Title:** DATA ANALYTICS IN AUDITING  
**Department:** Management  
**Grade Mode:** Standard Letter  
**Course Type:** Lecture  
**Credit Hours:** 1.5  
**Restrictions:** Enrollment limited to students in the MACC program. Enrollment is limited to Graduate level students.  
**Course Level:** Graduate  
**Description:** This course applies accounting and critical thinking skills to real-world data analytics examples from auditing and forensics. The focus is on (1) the methodologies of transforming raw and unstructured data into workable data sets, (2) how to interpret data sets, and (3) the presentation of data to decision makers.

MACC 563 - DATA ANALYTICS FOR ACCOUNTANTS I  
**Short Title:** DATA ANALYTICS FOR ACCT I  
**Department:** Management  
**Grade Mode:** Standard Letter  
**Course Type:** Lecture  
**Credit Hours:** 1.5  
**Restrictions:** Enrollment limited to students in the MACC program. Enrollment is limited to Graduate level students.  
**Course Level:** Graduate  
**Description:** Introduction to using data analytics in an accounting context. Topics include how data are structured, methodologies for cleaning and merging data, and tools for analyzing and visualizing data.

MACC 564 - DATA ANALYTICS FOR ACCOUNTANTS II  
**Short Title:** DATA ANALYTICS FOR ACCT II  
**Department:** Management  
**Grade Mode:** Standard Letter  
**Course Type:** Lecture/Laboratory  
**Credit Hours:** 3  
**Restrictions:** Enrollment limited to students in the MACC program. Enrollment is limited to Graduate level students.  
**Course Level:** Graduate  
**Description:** Advanced methods of leveraging data analytics in an accounting context. Students develop coding capabilities to extract, organize, and analyze various types of structured and unstructured financial data. Topics include statistical data analysis, probability, and introduction to machine learning.

MACC 571 - FEDERAL TAXATION  
**Short Title:** FEDERAL TAXATION  
**Department:** Management  
**Grade Mode:** Standard Letter  
**Course Type:** Lecture  
**Credit Hours:** 3  
**Restrictions:** Enrollment limited to students in the MACC program. Enrollment is limited to Graduate level students.  
**Course Level:** Graduate  
**Description:** Introduction to federal income tax principles. Emphasis on general skills in identifying and resolving tax issues, understanding the administrative and public policy and reasoning underlying tax law choices and integrating the tax laws into business and personal decisions and planning. Coverage of taxation of C-corporations, S-corporations, and partnerships.

MACC 572 - TAXES AND BUSINESS STRATEGY  
**Short Title:** TAXES AND BUSINESS STRATEGY  
**Department:** Management  
**Grade Mode:** Standard Letter  
**Course Type:** Lecture  
**Credit Hours:** 1.5  
**Restrictions:** Enrollment limited to students in the following programs: EMBA MACC MBA PMBA WMBA XMBA Enrollment is limited to Graduate or Graduate Quadmester level students.  
**Course Level:** Graduate  
**Prerequisite(s):** MACC 571  
**Description:** An examination of how taxes affect companies' decision-making and their financial and operational structure.

MACC 581 - GOVERNMENT AND NOT-FOR-PROFIT ACCOUNTING  
**Short Title:** GOVT AND NFP ACCOUNTING  
**Department:** Management  
**Grade Mode:** Standard Letter  
**Course Type:** Lecture  
**Credit Hours:** 1.5  
**Restrictions:** Enrollment limited to students in the following programs: EMBA MACC MBA PMBA WMBA XMBA Enrollment is limited to Graduate level students.  
**Course Level:** Graduate  
**Description:** Financial reporting, managerial, auditing, taxation, and information systems issues in governmental and nonprofit entities; ethics and professional standards; fund accounting concepts and practices, as well as government-wide financial reporting similar to private business consolidated reporting and the relationships between the two; not-for-profit budgeting, accounting, and reporting standards.
MACC 591 - ACCOUNTING THEORY
Short Title: ACCOUNTING THEORY
Department: Management
Grade Mode: Standard Letter
Course Type: Lecture
Credit Hours: 3
Restrictions: Enrollment limited to students in the MACC program. Enrollment is limited to Graduate level students.
Course Level: Graduate
Description: The aim of this seminar is to impart an understanding of the historical evolution of the literature on financial accounting theory and accounting principles, as well as emerging developments in accounting research. A companion objective is to come to understand the evolving dynamic of the standard-setting process for financial reporting in the United States and at the international level, including consideration of the “political” intrusions into this process. Readings will be drawn from the periodical literature, books and monographs, and reports. A term paper will be required. Mutually Exclusive: Cannot register for MACC 591 if student has credit for BUSI 491/MGMT 591.

MACC 599 - INDEPENDENT STUDY
Short Title: INDEPENDENT STUDY
Department: Management
Grade Mode: Standard Letter
Course Type: Independent Study
Credit Hours: 1-3
Restrictions: Enrollment limited to students in the MACC program. Enrollment is limited to Graduate level students.
Course Level: Graduate
Description: Specialized aspect or topic in an area directly related to public accounting that is chosen by student and an appropriate faculty member. Department Permission Required. Repeatable for Credit.

MACC 677 - SPECIAL TOPICS
Short Title: SPECIAL TOPICS
Department: Management
Grade Mode: Standard Letter
Course Type: Internship/Practicum, Laboratory, Lecture, Seminar, Independent Study
Credit Hours: 1-4
Restrictions: Enrollment is limited to Graduate or Visiting Graduate level students.
Course Level: Graduate
Description: Topics and credit hours vary each semester. Contact department for current semester's topic(s). Repeatable for Credit.