**MASTER OF SCIENCE IN ACCOUNTANCY (MACC)**

The MACC degree program offers a curriculum that focuses on interactively developing the skills needed by accountants and financial managers. This is a specialized master's degree program designed to provide accountants the skills needed in mid- to upper-level accounting positions and skills needed in professional positions where finance, information systems and related financial skills are as essential as accounting skills. Further, the program provides students with ethics, leadership, communications and interpersonal skills necessary for supervisory level positions.

In general, students applying for this program should already have completed an undergraduate degree in accountancy or its equivalent. Individuals without this background may still apply for the program, but will need to complete extended program requirements as discussed below. Since all courses are offered at night over five week or ten week terms, this program will be of primary interest to those students desiring to complete an accounting masters program on a part-time basis while remaining employed. Since all courses are only offered once per calendar year, students should carefully plan their program of study prior to beginning the program and should expect that completion will generally take a minimum of one calendar year.

Students currently enrolled in the BACC program at USD should review the requirements of the BACC and MACC combined program that are shown below this stand-alone MACC program.

### Additional Admission Requirements

See the Admission ([catalogs.sandiego.edu/graduate/admissions) page for basic admission requirements.

<table>
<thead>
<tr>
<th>Entrance Semesters</th>
<th>Fall, Intersession, Spring, Summer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Application Deadlines</td>
<td>None. Rolling admission. Deadlines for International applicants: June 1 for Fall, December 1 for Spring.</td>
</tr>
<tr>
<td>Minimum Grade Point Average</td>
<td>3.0 (4.0 scale)</td>
</tr>
<tr>
<td>Standardized Admission Testing</td>
<td>GMAT (minimum score of 550)</td>
</tr>
<tr>
<td></td>
<td>IELTS or TOEFL - International applicants only (minimum IELTS score of 7.0 or TOEFL score of 92/237/580 required). See International Student Applicants* and English Proficiency on the Admission page.</td>
</tr>
</tbody>
</table>

**MACC Program Requirements for Students with an Undergraduate Accountancy Degree**

The MACC degree is a 30-semester-unit program for those with an undergraduate accountancy degree. Additional prerequisite requirements for those without an undergraduate accounting degree are detailed at the end of this section.

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>MACC 501</td>
<td>Ethics for Accounting Professionals</td>
<td>3</td>
</tr>
<tr>
<td>MACC 502</td>
<td>Leadership in an Accounting Team Environment</td>
<td>3</td>
</tr>
<tr>
<td>MACC 503</td>
<td>Negotiations: Strategy, Practice and Ethics</td>
<td>3</td>
</tr>
</tbody>
</table>

**Elective Courses**

The seven electives (21 semester-units) may be selected from the following MACC graduate courses:

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>MACC 520</td>
<td>Fundamentals of Personal Financial Planning</td>
<td>3</td>
</tr>
<tr>
<td>MACC 522</td>
<td>Investment Planning and Risk Management</td>
<td>3</td>
</tr>
<tr>
<td>MACC 525</td>
<td>Financial Statement Analysis for Accountants</td>
<td>3</td>
</tr>
<tr>
<td>MACC 530</td>
<td>International Financial Analysis and Reporting</td>
<td>3</td>
</tr>
<tr>
<td>MACC 531</td>
<td>Applied Research for Financial Accountants and Auditors</td>
<td>3</td>
</tr>
<tr>
<td>MACC 532</td>
<td>Fraud Examination and Forensic Accounting</td>
<td>3</td>
</tr>
<tr>
<td>MACC 540</td>
<td>Controllership and Strategic Cost Management</td>
<td>3</td>
</tr>
<tr>
<td>MACC 560</td>
<td>Tax Research</td>
<td>3</td>
</tr>
<tr>
<td>MACC 561</td>
<td>Partnership Taxation</td>
<td>3</td>
</tr>
<tr>
<td>MACC 562</td>
<td>Estate and Gift Taxation and Planning</td>
<td>3</td>
</tr>
<tr>
<td>MACC 563</td>
<td>State and Local Taxation</td>
<td>3</td>
</tr>
<tr>
<td>MACC 564</td>
<td>Advanced Corporate Taxation</td>
<td>3</td>
</tr>
<tr>
<td>MACC 580</td>
<td>International Accounting Issues</td>
<td>3</td>
</tr>
<tr>
<td>MACC 581</td>
<td>European Accounting Business Environments</td>
<td>3</td>
</tr>
<tr>
<td>MACC 594</td>
<td>Special Topics</td>
<td>1-6</td>
</tr>
</tbody>
</table>
Encouraged to use these tracks when preparing their program plan. Within the tracks, are recommendations only and are not required. Students are allowed (assuming prerequisites are met) as part of the MACC program electives. A maximum of 6 units of graduate courses from USD or other University are allowed (assuming prerequisites are met) as part of the MACC program electives. All MACC courses will be offered only once per calendar year. Therefore, students should review the class schedule of MACC course offerings prior to the completion of their program plan. Students should also examine course prerequisites before selecting their electives and preparing their program plan. The Academic Director should be consulted during this process.

A maximum of 6 units of graduate courses from USD or other University are allowed (assuming prerequisites are met) as part of the MACC program electives. Provide a syllabus for each course for review and evaluation. The remaining 15 units of electives must be from MACC prefixed courses. Students must justify the relevance of the course and must gain the approval of the Academic Director to include the graduate course as a MACC elective. Students in the MBA program may select individual MACC courses for their elective courses. Students must meet the appropriate prerequisites noted for the individual MACC courses prior to enrollment and must gain approval of their MBA program advisor and Academic Director of the Graduate Accountancy Programs.

International Experience (MACC 580 and MACC 581)
MACC students may participate in a six-unit International Accounting Issues and European Accounting Business Environment program in London, Paris and Rome. The primary goal of the two courses, taken concurrently, is to immerse students in both IFRS and the European business environment from a physical, cultural and intellectual perspective with an emphasis on doing business in the United Kingdom, France and Italy. Students will have the opportunity to personally experience the world of European business at the same time they are learning significant facts and concepts in a classroom setting. This will be accomplished by talking to business professionals, hearing lectures by individuals from Europe, visiting major international accounting firms, following the local press, discussing actual business cases and classroom experiences. For more information go to www.sandiego.edu and search ‘MACC Opportunities’.

Specialization Tracks
Two specialization tracks have been developed to help guide MACC students in their selections of their 21 units of electives. These tracks and the courses within the tracks, are recommendations only and are not required. Students are encouraged to use these tracks when preparing their program plan.

Elective Courses
The remaining seven courses (21 units) are electives and may be selected by the student in consultation with the Academic Director. Two recommended specialization tracks have been developed to help students make their elective selections. The tracks and the courses in the tracks, are recommendations only.

Students must complete a “program plan” indicating their elective selections prior to beginning the MACC program. However, course substitutions may be made at later points of time upon approval of the Academic Director.

All MACC courses will be offered only once per calendar year. Therefore, students should review the class schedule of MACC course offerings prior to the completion of their program plan. Students should also examine course prerequisites before selecting their electives and preparing their program plan. The Academic Director should be consulted during this process.

A maximum of 6 units of graduate courses from USD or other University are allowed (assuming prerequisites are met) as part of the MACC program electives. Provide a syllabus for each course for review and evaluation. The remaining 15 units of electives must be from MACC prefixed courses. Students must justify the relevance of the course and must gain the approval of the Academic Director to include the graduate course as a MACC elective.

Students in the MBA program may select individual MACC courses for their elective courses. Students must meet the appropriate prerequisites noted for the individual MACC courses prior to enrollment and must gain approval of their MBA program advisor and Academic Director of the Graduate Accountancy Programs.

International Experience (MACC 580 and MACC 581)
MACC students may participate in a six-unit International Accounting Issues and European Accounting Business Environment program in London, Paris and Rome. The primary goal of the two courses, taken concurrently, is to immerse students in both IFRS and the European business environment from a physical, cultural and intellectual perspective with an emphasis on doing business in the United Kingdom, France and Italy. Students will have the opportunity to personally experience the world of European business at the same time they are learning significant facts and concepts in a classroom setting. This will be accomplished by talking to business professionals, hearing lectures by individuals from Europe, visiting major international accounting firms, following the local press, discussing actual business cases and classroom experiences. For more information go to www.sandiego.edu and search ‘MACC Opportunities’.

Specialization Tracks
Two specialization tracks have been developed to help guide MACC students in their selections of their 21 units of electives. These tracks and the courses within the tracks, are recommendations only and are not required. Students are encouraged to use these tracks when preparing their program plan.

A. Corporate Reporting and Financial Management

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>MACC 522</td>
<td>Investment Planning and Risk Management</td>
<td>3</td>
</tr>
<tr>
<td>MACC 525</td>
<td>Financial Statement Analysis for Accountants</td>
<td>3</td>
</tr>
<tr>
<td>MACC 530</td>
<td>International Financial Analysis and Reporting</td>
<td>3</td>
</tr>
<tr>
<td>MACC 531</td>
<td>Applied Research for Financial Accountants and Auditors</td>
<td>3</td>
</tr>
</tbody>
</table>

B. Controllership and Accounting Information System Development

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>MACC 522</td>
<td>Investment Planning and Risk Management</td>
<td>3</td>
</tr>
<tr>
<td>MACC 525</td>
<td>Financial Statement Analysis for Accountants</td>
<td>3</td>
</tr>
<tr>
<td>MACC 532</td>
<td>Fraud Examination and Forensic Accounting</td>
<td>3</td>
</tr>
<tr>
<td>MACC 540</td>
<td>Controllership and Strategic Cost Management</td>
<td>3</td>
</tr>
</tbody>
</table>

Electives

3

Requirements for Students with a Non-Accounting, Business Undergraduate Degree

Students with a non-accounting, business undergraduate degree may apply for the MACC program, but will be required to complete prerequisite accounting coursework.

The MACC program would consist of a maximum of 57 semester-units. Specifically, the 24 accounting semester-unit requirements would need to be completed as prerequisites to completing the 30 semester-unit MACC program described above. Students having already completed some of the undergraduate requirements will have the courses and the units considered for waiver.

The Bachelor of Accountancy Program currently consists of the following courses:

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 201</td>
<td>Principles of Financial Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 202</td>
<td>Principles of Managerial Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 300</td>
<td>Intermediate Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 301</td>
<td>Intermediate Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 302</td>
<td>Cost Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 303</td>
<td>Accounting Information Systems</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 306</td>
<td>Federal Tax Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 408</td>
<td>Auditing</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 408</td>
<td>Auditing</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 408</td>
<td>Auditing</td>
<td>3</td>
</tr>
</tbody>
</table>

Select one of the following:

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 401</td>
<td>Advanced Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 407</td>
<td>Federal Tax Accounting II</td>
<td>3</td>
</tr>
</tbody>
</table>

Total Units 33

Requirements for Students with a Non-Accounting, Non-Business Undergraduate Degree

Students without an undergraduate accountancy or business degree may be considered for admission to the MACC program, but will need to complete substantial prerequisite coursework in both accounting and business.

The MACC program would consist of a maximum of 75 semester-units. Students would need to complete 18 prerequisite-units in business, in addition to the 57-unit MACC program described above for the non-accounting, business undergraduate degree holders. Students having already completed any of the
prerequisite business course requirements noted below will have the course and
the units considered for waiver.

The prerequisite 18 semester-unit business course requirements consist of the
following:

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>MGMT 300</td>
<td>Organizational Behavior</td>
<td>3</td>
</tr>
<tr>
<td>MKTG 300</td>
<td>Fundamentals of Marketing</td>
<td>3</td>
</tr>
<tr>
<td>FINA 300</td>
<td>Financial Management</td>
<td>3</td>
</tr>
<tr>
<td>ETLW 302</td>
<td>Business and Society</td>
<td>3</td>
</tr>
<tr>
<td>ETLW 311</td>
<td>Business Law I</td>
<td>3</td>
</tr>
<tr>
<td>Select one of the following:</td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>DSCI 300</td>
<td>Prescriptive Business Analytics</td>
<td>3</td>
</tr>
<tr>
<td>DSCI 303</td>
<td>Operations Management</td>
<td>3</td>
</tr>
<tr>
<td>Total Units</td>
<td></td>
<td>24</td>
</tr>
</tbody>
</table>

Admission Process for the MACC Program
Students must complete the following for admission to the MACC degree program:

1. Complete the Master of Science in Accountancy online application, including
   the $80 application fee.
2. Resume
3. Personal statement
4. Two professional letters of recommendation
5. College/University Transcripts. Transcript evaluation required for
   international applicants.
6. GMAT with a minimum score of 550
7. TOEFL score of 92 or IELTS score of 7 for international applicants
8. Overall GPA of 3.0 and accounting GPA of 3.0

BACC/MACC or BACC/MTAX Combined Programs

The combined programs allow current USD undergraduate students to combine
their BACC program with either the MACC or the MTAX program. The combined
programs allow students to begin their graduate programs early while they are still completing their BACC program. The actual program requirements
for the undergraduate or graduate program are unchanged from those described
under the individual programs. BACC students admitted to the MACC or
MTAX combined programs may begin taking graduate program coursework
starting in the summer after their Junior year. The combined program allows
students to complete both their BACC and either the MACC or MTAX degrees in
approximately four and one half to five years on a full-time basis.

Students may enroll in BACC/MACC or BACC/MTAX Combined Programs. Students in these combined programs may receive up to 12 units of credit to
double count toward both the BACC undergraduate and MACC/MTAX graduate
degrees. This double counting process is only applicable to student in a combined
program. If student should graduate with a BACC degree and return later for a
MACC/MTAX degree then the student will not be able to retroactively double
count these courses and would need to complete 30 semester hours to earn the
MACC/MTAX degree.

There are specific allowable double counting courses, which are listed in the
Accountancy major section. Courses that may double count are ACCT 425/
MACC 525, ACCT 430/MACC 530, ACCT 431/MACC 531, ACCT 440/MACC
540, ACCT 460/MACC 560, ACCT 461/MACC 561, ACCT 462/MACC 562,
and ACCT 464/MACC 564. In addition, ACCT 494/MACC 594 may double
count if approved by the Academic Director of Graduate Accountancy Programs.
Pre-approved ACCT 494/MACC 594 course are ‘Accounting Analytics’ and
‘Not-for-Profit Accounting’. Double counted courses will count only as general
electives for the bachelor’s degree. Prerequisites must be met in order to take
these courses. Permission to register for these specific cross-listed courses as a
BACC only student must be approved by the Academic Director of Graduate
Accountancy Programs.

Only students who are currently enrolled in the BACC degree program at USD
are eligible for admission to a combined program. Admitted students will likely
enroll in daytime undergraduate courses and evening MACC or MTAX courses
so that both degrees can be completed on a full-time basis in the shortest possible
time frame.

Since MACC or MTAX courses are offered in five week or ten week terms on a
year-round basis, students interested in completing the combined program quickly
should plan on taking MACC or MTAX courses during the summers starting after
the Junior year. In fact, the MACC or MTAX class schedule has been efficiently
designed to allow combined program students to take their MACC or MTAX
required courses in the summer between their Junior and Senior years.

Students interested in a combined Bachelor of Accountancy/Master of Science
in Accountancy or Bachelor of Accountancy/Master of Science in Taxation
programs should consult the Graduate Catalog for program details.

Professional Accountancy Examinations

Students in the Bachelor of Accountancy program should consult with an
accounting faculty advisor about the courses to prepare for the Certified Public
Accountant (CPA) Examination, the Certification in Management Accounting
(CMA) Examination, graduate work in fields of study related to accountancy, or
specific fields of government employment.

The State Board of Accountancy requires the completion of 150 semester hours
to take the CPA Examination. The State Board of Accountancy will count any
double counted score once as the State Board does not double count units posted
to two degrees. That means if a student enrolls in a combined program and
completes the full 12 hours of allowable double counting for his or her USD
degrees, he or she may only have 142 semester hours that could be counted
toward the 150 hour requirement. Please be aware of this as it will now be
possible to complete both degrees as part of the combined program and the
student may be up to 8 hours short of the 150 required semester hours to become a
CPA in California.

Undergraduate BACC students interested in meeting the 150-hour requirements to
become CPAs are strongly encouraged to consider the combined program option.
CPA laws in a majority of states have recently been changed to require 150 units
of university credit to receive a CPA certificate. Additional information on this
requirement is available from most State Boards of Accountancy.

BACC/MACC or BACC/MTAX Combined Program Requirements

The BACC/MACC or BACC/MTAX combined programs are 154-unit program
consisting of the 124-semester unit requirements for a Bachelor of Accountancy
degree (see the Undergraduate Course Catalog) and the 30 semester-unit
requirements for either the MACC or MTAX degrees. Students interested in either
combined program should review the MACC or MTAX program requirements
discussed above.

BACC students accepted into the combined program should consult with the
Academic Director and the university’s financial aid office to ensure they enroll
in the appropriate mix of undergraduate or graduate courses each semester prior to
completing their BACC requirements so that they will maximize their availability of financial aid.

Admission Process for the BACC/MACC or BACC/MTAX Combined Program

To be considered for admission into the Combined Program, a student must meet the criteria listed below:

1. Declared USD Bachelor of Accountancy major only
2. Completion of a minimum ACCT 300 and one additional upper-division undergraduate Accountancy course
3. Completion of a minimum of 84 undergraduate-semester hours applicable toward their BACC
4. A 3.0 GPA overall
5. A 3.0 GPA in all upper-division accountancy courses
6. A GMAT score of 550 (waived if 3.0 GPA in overall USD coursework)

Students must complete the following for admission to the combined BACC/MACC or BACC/MTAX degree programs:

1. Complete the Master of Science in Accountancy or Master of Science in Taxation online application, including the $80 application fee.
2. Resume
3. Personal statement
4. Two letters of recommendation
5. University transcripts
6. GMAT (waived if 3.0 GPA in overall USD coursework)

Upon Acceptance:

1. You will meet with the Academic Director and complete an approved “MACC or MTAX Program Plan” prior to the beginning of MACC or MTAX coursework.

Program and Course Sequencing Requirements for BACC/MACC or BACC/MTAX combined program. The following sequencing requirements must be met by all students in the combined program:

1. Under no circumstances will a student in the combined program be able to receive their MACC or MTAX degree prior to the completion of their BACC degree.
2. Students will receive their BACC degree upon completion of the requirements of that degree program.
3. Students who have received admittance in the combined program must complete their remaining MACC or MTAX degree requirements within five years of completing their BACC degree or must reapply to the MACC or MTAX program.

MACC 501 | ETHICS FOR ACCOUNTING PROFESSIONALS
Units: 3
This course will provide students with an opportunity to further develop ethical reasoning skills necessary for accounting professionals. Students will apply these skills to commonly experienced ethical issues in practice, through use of a combination of current ethical events, case studies, class presentations, and written assignments.

MACC 502 | LEADERSHIP IN AN ACCOUNTING TEAM ENVIRONMENT
Units: 3
This course examines the challenges of creating and leading in a team-based organizational culture. Topics include stages of team development, leadership style, team chartering, conflict management, decision-making, process facilitation, leadership interventions and team member skills. Teaching methods include assessments, role-plays, case studies, simulations, skill practice and a project documenting a team leadership experience. Discussion of the interaction of professional ethics and team leader behavior will comprise a minimum of one-third of this course.

MACC 503 | NEGOTIATIONS: STRATEGY, PRACTICE AND ETHICS
Units: 3
This course is designed to raise your negotiation competency by presenting a comprehensive, logical approach to a wide variety of negotiation situations. Based on experiential learning, the course will use live negotiation situations where students can develop strategies, employ bargaining tactics and structure agreements. In addition, the course will examine how to integrate the strategic goals of an organization with the strategic goals of your negotiations and to use negotiations to create value. The course will allow students to examine areas of strength and weakness in their own negotiating style. Finally, negotiating strategy and tactics are set in the context of a code of personal and professional ethical conduct with a minimum of one-third of the course devoted to understanding how ethical issues should impact the negotiation process.

MACC 520 | FUNDAMENTALS OF PERSONAL FINANCIAL PLANNING
Units: 3 Repeatability: No
Prerequisites: ACCT 300 and FINA 300
This course investigates a broad spectrum of financial planning processes including regulatory, legal and ethical issues. Other relevant topics include sequencing the financial planning process, communications theory, financial assets, liquidity and cash management and the effect of a changing economic environment.

MACC 522 | INVESTMENT PLANNING AND RISK MANAGEMENT
Units: 3 Repeatability: No
Prerequisites: ACCT 300 and FINA 300
This course is designed to provide a sound basis for the analysis of publicly traded securities and for the development and management of an integrated portfolio management strategy. Based on experiential learning, the instructor will combine the most recent investment theory and critical thinking with practical security analysis and portfolio management techniques. Integrated throughout the course will be an important new area of financial analysis, behavioral finance, which has critical implications on investment management activities. Included in the course construct are presentations by distinguished and practicing portfolio managers. May not receive credit for this course and GSBA 521.

MACC 525 | FINANCIAL STATEMENT ANALYSIS FOR ACCOUNTANTS
Units: 3 Repeatability: No
Prerequisites: ACCT 300 and FINA 300
This course develops a set of core skills essential to financial statement analysis. It covers strategic ratio analysis, cash flow analysis, pro forma financial statements, financial modeling and firm valuation using discounted cash flow and residual income models, with an emphasis on practical applications. (Note: Only students in the BACC/MACC/MTAX programs are eligible to register. Permission to register must be approved by the Academic Director of Graduate Accountancy Programs).
MACC 530 | INTERNATIONAL FINANCIAL ANALYSIS AND REPORTING
Units: 3 Repeatability: No
Prerequisites: ACCT 300
The study of international accounting issues is crucial for effective interpretation and analysis of financial information from companies located around the world. This course adopts a twofold approach. First, the course examines diverse financial reporting practices with an emphasis on the underlying cultural, political, institutional and economic factors. Highlighting a user’s perspective, the course then develops a financial statement analysis framework for comparing published financial information of non-U.S. companies. Combining these two approaches will enable students to prepare comparative case analyses based on a country context. (Note: Only students in the BACC/MACC/MTAX programs are eligible to register. Permission to register must be approved by the Academic Director of Graduate Accountancy Programs.).

MACC 531 | APPLIED RESEARCH FOR FINANCIAL ACCOUNTANTS AND AUDITORS
Units: 3 Repeatability: No
Prerequisites: ACCT 300
Applied research skills are essential for practicing financial accountants and auditors. This course focuses on helping professional accountants acquire applied research skills that will enable them to access relevant professional guidance, to understand it and to apply it. Case analyses will be performed by students using the Internet and other relevant research materials. Students will prepare case analysis based upon their research and will present their results in oral presentations and in professional write-ups. Research on relevant ethical issues in the profession will be a critical part of the cases examined in the course. (Note: Only students in the BACC/MACC/MTAX programs are eligible to register. Permission to register must be approved by the Academic Director of Graduate Accountancy Programs.).

MACC 532 | FRAUD EXAMINATION AND FORENSIC ACCOUNTING
Units: 3
Prerequisites: ACCT 300
Fraud examination will cover the principles and methodology of fraud detection and deterrence. The course includes such topics as skimming, cash larceny, check tampering, register disbursement schemes, billing schemes, databases, operating systems and external communications with customers and suppliers. Also covered will be issues related to the maintenance of adequate storage and backup policies and facilities for corporate data. A comprehensive project will allow students to apply their newly acquired knowledge to a real-world setting.

MACC 540 | CONTROLLERSHIP AND STRATEGIC COST MANAGEMENT
Units: 3 Repeatability: No
Prerequisites: ACCT 302
This course will focus on current controllership and strategic cost management topics. Topics to be studied include activity based costing, balanced scorecard, benchmarking and management control systems. Teaching methods include lecture or discussions, case studies and presentations. Development of appropriate values and ethics needed by company controllers is included in the course. (Note: Only students in the BACC/MACC/MTAX programs are eligible to register. Permission to register must be approved by the Academic Director of Graduate Accountancy Programs.).

MACC 560 | TAX RESEARCH
Units: 3 Repeatability: No
Prerequisites: ACCT 306
This course examines research methods used for Federal taxation. Topics include ethics, tax research methodology, primary sources of law, secondary sources of law and tax practice. Students will use electronic databases and other library resources to research fact patterns in groups and present their findings to the class. In addition, students are expected to do the necessary background reading and take related tests on the topics studied. (Note: Only students in the BACC/MACC/MTAX programs are eligible to register. Permission to register must be approved by the Academic Director of Graduate Accountancy Programs.).

MACC 561 | PARTNERSHIP TAXATION
Units: 3 Repeatability: No
Prerequisites: ACCT 407
This course examines tax reporting for non-corporate entities including partnerships, limited liability companies (LLCs) and limited liability partnerships (LLPs) and the taxation of entity owners. Students who complete this course will: (1) understand common partnership, LLC angle terminology, (2) know how and where to research on corporate tax issues, (3) learn to prepare and review common non-corporate entity tax returns, (4) develop skills in communicating tax issues and answers to clients, (5) understand non-corporate tax planning techniques, (6) understand how to creatively structure transactions consistent with current tax laws and (7) understand how the California Board of Accountancy Ethics requirements apply to taxation issues. Problem based learning (practice problems, cases and examples) will provide the core methods of classroom instruction. (Note: Only students in the BACC/MACC/MTAX programs are eligible to register. Permission to register must be approved by the Academic Director of Graduate Accountancy Programs.).

MACC 562 | ESTATE AND GIFT TAXATION AND PLANNING
Units: 3 Repeatability: No
Prerequisites: ACCT 306
This course examines the details of three Federal transfer taxes: the estate tax, gift tax and generation skipping tax. Topics will include transfers subject to the gift tax, valuation of gifts, gift tax exclusion, gift splitting, the gross estate, deductions for transfer taxes, life insurance subject to estate tax and the determination and payment of the three taxes. Students will be expected to prepare estate and gift tax returns, research issues related to these transfer taxes and present topics to the class. (Note: Only students in the BACC/MACC/MTAX programs are eligible to register. Permission to register must be approved by the Academic Director of Graduate Accountancy Programs.).

MACC 563 | STATE AND LOCAL TAXATION
Units: 3
Prerequisites: ACCT 306
This course is designed to provide an introduction to the principles of multistate taxation. Specifically, the course will provide: an overview of the impact of federal and state constitutional limitations on multi-state taxation, a fairly comprehensive introduction into the structure, problems and some of the tax planning opportunities for state corporate income taxation of multistate corporations and an overview of sales and property taxes.
MACC 564 | ADVANCED CORPORATE TAXATION
Units: 3 Repeatability: No
Prerequisites: ACCT 407
This course uses case studies to review corporate formations, corporate operations, corporate distributions, and S corporations. Following this review, the course examines advanced topics, including consolidated tax returns, corporate reorganizations, net operating loss limitations, and financial statement tax provisions. Students will learn the supporting law for these topics as well as practical applications similar to situations encountered within public and private corporations and within public accounting firms tax departments. (Note: Only students in the BACC/MACC/MTAX programs are eligible to register. Permission to register must be approved by the Academic Director of Graduate Accountancy Programs.).

MACC 580 | INTERNATIONAL ACCOUNTING ISSUES
Units: 3 Repeatability: No
Prerequisites: ACCT 300
Corequisites: MACC 581
The study of international accounting issues is crucial for effective interpretation and analysis of financial information from companies located around the world. This course examines diverse financial reporting practices with an emphasis on the underlying cultural, political, institutional, and economic factors. This course also studies business operations of multinational corporations, including foreign currency translation, transfer pricing and taxes. Note: MACC 580 and MACC 581 must be taken concurrently.

MACC 581 | EUROPEAN ACCOUNTING BUSINESS ENVIRONMENTS
Units: 3 Repeatability: No
Prerequisites: ACCT 300
Corequisites: MACC 580
The primary goal of the course is to immerse students in the European Accounting Business Environment from a physical, cultural, and intellectual perspective with an emphasis on doing business in the United Kingdom, France, and Italy. Students will have the opportunity to personally experience the world of European business at the same time they are learning significant facts and concepts in a classroom setting. This will be accomplished by talking to business professionals, hearing lectures by individuals from Europe, visiting major European companies, following the local press, discussing actual business cases, and classroom experiences. In addition, the students will study the differences and similarities of management systems in Western Europe as well as other parts of the world. The course prepares business professionals to recognize the different values and cultural factors that are encountered in the international business community and how these shape and determine appropriate behavior. Note: MACC 580 and MACC 581 must be taken concurrently.

MACC 594 | SPECIAL TOPICS
Units: 1-6 Repeatability: Yes (Can be repeated for Credit)
Topics of current interest in graduate accountancy study. Course content and structure will differ depending on instructor. Consult your advisor for course description for any given semester.

MACC 598 | PROFESSIONAL ACCOUNTANCY INTERNSHIP
Units: 3 Repeatability: No
Applied learning experience working for a business, government, or nonprofit organization in an accounting related position. Grading is Pass/Fail.

MACC 599 | INDEPENDENT STUDY
Units: 1-3 Repeatability: Yes (Can be repeated for Credit)
Special or independent study usually involving empirical research and written reports.