<p>MASTER OF ACCOUNTANCY (MACC)</p>

**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 reports, (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.