# MS ACCOUNTING (MACC)

## MACC 404 Corporate Taxation Prerequisite: BUS 500A and BUS 501

This course will give students a current and operational knowledge of federal tax concepts and practices as they relate to corporations and partnerships. Letter grade only. Not challengeable.

**Grade Mode:** Letter, Letter **Semester Hours:** 3

MACC 406 Forensic Accounting

Prerequisite: BUS 502

This course covers fraud auditing, litigation support, valuation, cyber crime, and other key forensic accounting topics. Letter grade only. Not challengeable.

**Grade Mode:** Letter, Letter **Semester Hours:** 3

### MACC 407 Advanced Cost Accounting

This course focuses on the use of quantitative decision models and contemporary technology used in management accounting, including strategic performance measurement, strategic positioning, value chain analysis, managing constraints, quality function deployment, business process reengineering, customer profitability analysis, economic and market value added considerations, core management competencies, balanced scorecard, price optimization models, and management control systems. Letter grade only. Not challengeable.

Grade Mode: Letter, Letter Semester Hours: 3

#### MACC 408 Governmental and Not for Profit Accounting

Prerequisite: Completion of BUS 502

This course is a graduate level course designed to cover financial reporting, managerial, auditing, taxation, and information systems issues in governmental and nonprofit entities. Letter grade only. Not challengeable.

**Grade Mode:** Letter, Letter **Semester Hours:** 3

#### MACC 443 Accounting Ethics and Professional Responsibilities

Prerequisite: BUS 501

This course will introduce ethical reasoning, integrity, objectivity, independence, core values, and professional issues in accounting. Key responsibilities of accountants and auditors will be reviewed and guest speakers will share their professional perspectives and experiences. The textbook, case studies and a detailed review of the AICPA's Code of Professional Conduct will be leveraged throughout this course. Letter grade only. Not challengeable.

**Grade Mode:** Letter, Letter **Semester Hours:** 3