



## MAcc Elective Options

*Updated: April 2022*

---

### **ACCT-809 MAcc Experiential Learning (Offered Fall Only)**

This elective course will enable graduate students to receive academic credit for extending their summer accounting-related work experience into focused research. Students will be required to reflect on their professional learning experience, conduct specific research related to the type of work performed, and prepare a final detailed paper and presentation. An assigned faculty member will work with each student to direct the research topic. [More Information](#)

### **ACCT-818 Corporate/Partnership Tax (Offered Spring Only)**

This course is a study of the rules and regulations governing tax compliance, planning, and reporting requirements of corporations (C- and S-Corporations) and pass-thru entities, primarily partnerships, with a brief discussion of trusts and estates. This course will focus on a number of basic competencies including tax research, terminology, and calculation. This course will emphasize an understanding of the concepts behind taxation and the implementation of those concepts in practice. Time will be spent learning to prepare tax returns, tax planning to minimize taxes, and examining topics to understand the taxes that these entities may encounter. ***Not permitted for students who have previously taken a corporate tax course.***

### **ACCT-819 Research and Compliance Issues of Pass-Through Entities (Offered Spring Only)**

This course highlights the distinct taxation of pass-through entities as a drastically different process than the taxation of either individuals or corporations. Because of the vast number of pass-through entities (partnerships, limited liability corporations, limited liability partnerships, s-corporations, etc.) operating in the United States, this topic is prevalent in practice, on the CPA licensing examination, and the subject of varied interpretations of the law. This course will examine the compliance requirements for the most common pass-through entities and will also serve to introduce the process of performing tax research. Tax research will include a comprehensive introduction and use of primary and secondary tax authorities including the precedent set by each source. A focus on ethical decision-making and interpretation of the law as it relates to planning and executing tax effect strategies will be reviewed. This will include a review of some of the major tax scandals that have impacted the United States (KPMG Stratecon, Inversion Strategies, Enron, Adelphia, Caterpillar Corporation, etc.). An understanding of the role of tax planning and implementation of tax law is significant, but understanding the ethical impact of these decisions is also a responsibility of every accountant. A component of the CPA exam focuses on taxation including pass-through entities. This course will highlight those areas.

### **FINC-530 Financial Management (Offered Every Term)**

Financial Management is about decisions firms make in two broad areas: the investments it makes and how it pays for them. The first involves expenditures for physical capital, human capital, technological capability, brand capital, and so forth. The second involves raising money in financial markets. In business decision making, the objective is to maximize shareholder wealth. Why the emphasis on shareholders? Among stakeholders generally (i.e., customers, employees, suppliers, government, communities, etc.), shareholders alone possess a uniquely comprehensive and long-term view of the firm's viability as an ongoing enterprise. This perspective arises from the residual nature of shareholders' claim to earnings and assets. Wealth is created when the return from investing business resources exceeds their opportunity cost. FINC 530 Financial Management provides an advanced discussion of the analytical techniques used to assess the impact of business decisions on shareholder value. The course covers these topics: • Valuation—stocks, bonds, corporate valuation • Interest rates and financial markets • Investment decision making (capital budgeting analysis) • Risk, return and the opportunity cost of capital • Market efficiency • Capital structure

### **ACCT-813 Financial Planning & Cost Management (Offered Spring Only)**

Financial cost data assists accountants in planning and managing the activities of organizations. Planning is vital for managing the financial performance of business organizations' decisions. The financial planning topics in accounting as flexible budgets, balanced scorecard, responsibility accounting, transfer pricing and capital budgeting decisions. Cost management covers advanced topics in accounting information for external financial reporting. The cost topics include product and process costing, variable and absorption costing income statements, cost allocation for support service departments, use of standard costs for cost control, as well as variance analysis for variable and fixed product costs. The subjects covered are applicable for manufacturing, merchandizing and service organizations. The course meets the data analytics requirements in accounting by integrating statistical, analytical and quantitative methods from microeconomics and decision sciences to advance the problem-solving ability of students. ***Students who did not complete a Cost Accounting course in UG must take this elective. This course is not permitted for students who have previously taken a cost accounting course.***

### **ISYS-610 Analytics & Information Management (Offered Fall Only)**

Statistical and technical understanding are essential for the AIM professional. This course focuses on creating a solid foundation of technical skills, which will be applied in downstream courses. Topics will include programming concepts and logic, descriptive, predictive and prescriptive statistics, and data storage techniques. ***This course is a prerequisite for ISYS-620 and ISYS-622, which are spring-term elective options.***

### **ISYS-612 Data Querying (Offered Fall Only)**

Modern organizations use database management systems to store their critical business data. In this course, students learn to answer business questions using various data retrieval, manipulation and transformation tools. For instance, data retrieval for most data-driven business applications relies on Structured Query Language (SQL) – the international standard language for data manipulation and retrieval. To source the data required by analytics projects, students will learn to utilize SQL along with other data-related concepts and languages.

### **ISYS-620 Predictive Analytics with Machine Learning (Offered Spring Only)**

Artificial Intelligence (AI) technologies are widely adopted and applied in various contexts. Applications of AI include financial services, cyber security, web search, targeted product recommendations, self-driving cars, personal assistants, robotic manufacturing, machine translation, and video games. Such applications use AI techniques to interpret information from a wide variety of sources to enable intelligent, goal-directed behavior. Companies are increasingly applying these AI technologies and techniques to uncover new business insights and assist managers with making better informed and timely decisions. This course will cover concepts and algorithms in artificial intelligence with an emphasis on machine learning. Fundamental concepts and base knowledge for understanding AI, such as basic search algorithms for problem solving, knowledge representation and reasoning, pattern recognition, fuzzy logic, and neural networks, will be introduced. ***Prerequisite: ISYS-610 Analytics and Information Management***

### **ISYS-622 Behavioral Analytics with Visualization (Offered Spring Only)**

E-commerce and social media have experienced rapid growth during the past decade. Billions of users have been generating and sharing a variety of social content including text, images, videos, and related metadata. Social media can be viewed as an indicator reflecting different aspects of the society, and organizations can combine this with their existing data to support organizational decision-making. In this course, students will learn how to analyze behavioral data and apply the analyses to answer business questions. Advanced regression techniques, network concepts, and social theories will be covered throughout the course. ***Prerequisite: ISYS-610 Analytics and Information Management***

### **MGMT-608 The Executive Environment (Offered Every Term)**

An exciting overview of contemporary thinking about executive leadership, including how to develop and execute a vision for the future. Features accomplished senior executives who share their insights and experiences with you about the leadership challenges they have faced.