

MAcc Fall Semester Course Descriptions

BUAD 6239 – Accounting Analytics (3 credits)

This course will introduce data analytics skills and techniques relevant to various fields of accounting, with a focus on the role of accounting information systems and controls pertaining to data quality. Students will engage in descriptive, diagnostic, predictive, and prescriptive analysis of large datasets, using a variety of software tools. Students should leave this course with the skills necessary to translate accounting and business problems into meaningful information, and actionable proposals that they can provide to managers and data scientists.

BUAD 6199 – Advanced Auditing & Audit Research (3 credits)

Expands and integrates knowledge of US and international generally accepted auditing principles (GAAS) in a rigorous study of financial reporting issues with significant balance sheet implications. Topics include advanced treatments of analytical procedures, audit planning, risk assessment, internal controls, audit evidence, audit documentation, and auditing fair. Incorporates related academic research, research into auditing standards, and contemporary auditing issues.

BUAD 6269 – Advanced Federal Taxation (3 credits)

To provide the accountant and the manager with the ability to recognize tax factors that influence business decisions and to integrate them into the business decision-making process. This will include the development of a tax foundation, the ability to read and apply the Code and Regulations, the ability to conduct tax research using both online and offline tax research data bases, the ability to engage in effective tax planning, and the ability to present the identified tax consequences in both oral and written presentations. Ethical influences will be identified and discussed as related to taxation and the related business decision.

BUAD 5029 – Accounting for Complex Transactions (3 credits)

Expands and integrates knowledge of US and international generally accepted accounting principles (GAAP) in a rigorous study of financial reporting issues with significant income statement and balance sheet implications. Builds on the Financial Markets Module to develop an in-depth understanding of complex financial transactions. Incorporates related academic literature and research into financial reporting standards.

BUAD 5079 – Financial Instruments & Derivatives (2 credits)

Expands the accounting professional's understanding of the most important financial instruments and derivatives. Examines their economic functions, contractual features, market mechanics, valuation, and specific uses in investment and corporate financial practices such as risk management. Special attention is given to debt securities and the securitization process, as well as commonly used derivative instruments.

BUAD 5069 – Business Skills for Professional Accountants (2 credits)

Enhances several key abilities necessary to function in a professional accounting environment. Topics include: clearly communicating technical knowledge, exercising professional judgment, protecting and upholding professional integrity, how to develop and maintain professional relationships, how to generate and provide useful data to help inform business decisions, and the responsibility to help boards fulfill fiduciary duties and in maintaining safe and productive financial markets. Particular focus is on oral and written communication, data analysis, and project leadership.

BUAD 6951 – Financial Markets Trek (1 credit fall elective)

The Trek is an optional 1 credit elective and offers a special opportunity for MAcc students to meet with accounting practice leaders and government regulators in the nation's capital. For those interested in beginning a career in public accounting, MAcc students can engage in Q&A regarding career paths and trending topics. In addition to meeting thought leaders in the national offices of accounting firms, students may also get the opportunity to visit regulatory agencies such as the Securities and Exchange Commission, U.S. Department of Treasury, and PCAOB, where key officials will discuss critical accounting matters relating to issuances of new standards and offered insights on both internal job functions and governance of fiscal policies.