MACC 650 Seminar in Federal Taxes 3 Credits
The course is designed (1) to expand a student’s tax research skills, (2) to examine tax compliance and basic planning concepts available to C corporations, S corporations, partnerships, gifts, estates, and trusts, (3) to explore the tax issues involved in the decision to select a particular form of business organization, (4) to provide an introduction to fundamental concepts of interstate, international, and New Jersey taxation, and (5) to expose the student to a variety of common tax returns, applicable to the above topics. **Prerequisite(s):** completion of ACC 410 Fundamentals of Federal Taxation.

MACC 652 Analysis of Accounting Data 3 Credits
Employs appropriate information technology and analytical techniques to pursue data collection and analysis needs commonly faced by accounting professionals. Uses cases and projects to pursue such areas of decision concern as financial statement analysis, the evaluation of audit risk and selected additional topics. MACC 654 should be taken before this course. **Prerequisite(s):** completion of Preliminary Accounting requirements.

MACC 654 Issues in Financial Reporting 3 Credits
Examines accounting theories and the development of a conceptual framework for financial reporting. Theoretical and conceptual assessments of current reporting issues pertaining to asset valuation and income measurement are addressed through cases, readings, and projects. Topics to be investigated from term to term vary depending on their importance and timeliness to the profession. This course should be taken first or early in the program. **Prerequisite(s):** completion of the Preliminary Accounting Requirements.

MACC 656 International Dimensions of Accounting 3 Credits
This course examines the global applications of accounting principles and practices, including the relationship between international accounting issues and company strategy. Topics include theoretical and societal considerations of international accounting issues, the identification of transnational accounting practices, and attempts at harmonization. **Prerequisite(s):** completion of the Preliminary Accounting Requirements; this course applies to the Global Business concentration.

MACC 658 Governmental and Not-for-Profit Accounting 3 Credits
This course provides an in-depth study of the concepts, objectives and techniques of the evolving field of accounting for nonprofit institutions and organizations. Areas emphasized include municipal and state governmental units, hospitals, colleges and universities and service organizations. Problems, cases and selected readings are employed. **Prerequisite(s):** completion of PMBA 8240 or Preliminary Accounting requirements.

MACC 662 Auditing Practice & Problems 3 Credits
Uses cases to examine current auditing issues, including professional ethics, internal control, materiality and risk assessment. Students will complete a simulated audit from start to finish, including audit planning, audit fieldwork and preparation of an audit opinion. **Prerequisite(s):** ACC 400 Principles of Auditing.

MACC 663 Fraud and Forensic Accounting 3 Credits
A course designed to provide a background in all areas of forensic accounting including; fraudulent financial reporting and the detection of fraud, money laundering and transnational flows, courtroom procedures and litigation support, as well as cybercrime. A wide variety of teaching tools are employed including extensive use of the professional literature, case analysis, videos, role playing and text materials. **Prerequisite(s):** completion of the Preliminary Accounting Requirements; this course is required for the Forensic Accounting and Fraud & Forensic Accounting concentrations.

MACC 664 Issues in Managerial Accounting 3 Credits
Examines current management accounting practices with an emphasis on world class developments and strategic implications to the firm. Integrates current management accounting literature with considerations of planning, control, decision-making and information needs of the firm. **Prerequisite(s):** completion of ACC 302 Cost Management or PMBA 8220 Strategic Accounting for Managers; this course applies to the Corporate Accounting for Managers concentration.

MACC 665 Fraud Detection and Deterrence 3 Credits
This course explores contemporary forensic accounting topics pertaining to fraud examination, detection and deterrence. Topics include audit responsibility and reporting, professional judgment, quality control and developing effective policies in preventing and detecting economic crimes. Students will apply relevant fraud examination techniques to a variety of settings. **Prerequisite(s):** MACC 663 and completion of the Preliminary Accounting Requirements; this course is required for the Forensic Accounting and Fraud & Forensic Accounting concentrations.

MACC 667 Business Valuations: Fundamentals, Techniques and Theory 3 Credits
A course in the fundamentals of business valuations including basic, intermediate, and some advanced concepts and methodologies required by accounting and finance professionals in valuing a closely held (privately-owned) business where there is no market price. **Prerequisite(s):** completion of PMBA 8240 or the Preliminary Accounting Requirements; this course applies to the Corporate Accounting for Managers, Forensic Accounting and Fraud & Forensic Accounting concentrations.

MACC 668 Enterprise Risk Management 3 Credits
This course explores current issues and world-class practices of risk management at an organizational level. Emphasis will be placed on the overall risk management cycle of identifying, assessing, responding and managing strategic, reputational, financial and operational risks using contemporary risk management tools. **Prerequisites:** ACC 302 or PMBA 8220.

MACC 670 Accounting Internship 3 Credits
This course provides on-site experiential learning through supervised employment with a participating company. Students will be reviewed periodically by senior staff. Academic assignments, including a formal report, will be developed in conjunction with a faculty member. Permission of the instructor is required. **Prerequisite(s):** ACC 410 Fundamentals of Federal Taxation and completion of the Preliminary Accounting Requirements.

MACC 690 Special Topics 3 Credits
A study of a timely topic that represents a dimension of business administration or accounting that not covered in a regular course. Such a topic may be offered by the Accounting Department. The nature of the course will be described in the appendix of the registration materials for the semester when the course will be offered.