

# Academic Handbook 2019-2020



# MAcc

## Master of Accounting



Student Services & International Relations  
SSB W263  
416-736-5303  
[studentservices@schulich.yorku.ca](mailto:studentservices@schulich.yorku.ca)

# Table of Contents

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Important Websites .....	3
2019-2020 Sessional Dates .....	4
2019-2020 Important Dates .....	5
Contact Us.....	6
Enrolment .....	7
Course Withdrawals.....	7
Course Cancellations.....	7
Master of Accounting (MAcc) .....	8
Diploma in Intermediate Accounting (DIAC).....	8
Diploma in Advanced Accounting (DAAC).....	8
MAcc at a Glance .....	9
Promotion Standards .....	9
Graduation Requirements.....	9
Term 0 and Term 1 Entry .....	10
Term 2 Entry.....	11
CPA Certification Program.....	12
Faculty .....	12
Course Descriptions .....	14

**Can't find what you're looking for? Check the Graduate Policy Handbook!**



Review important information about:

- tuition and fees
- scholarships and financial aid
- exams, grades and conduct
- petitions and appeals
- student services and enrolment
- student life and clubs
- libraries, transit, childcare, health services

Available on the [Current Graduate Students webpage](#) under "Quick Links"

## Disclaimer

The material contained in this Handbook has been submitted by the administrative departments and academic units concerned. All general information and course references have been checked for accuracy as much as possible. If errors or inconsistencies do occur, please bring these to the attention of the responsible department. York University reserves the right to make changes to the information contained in this publication without prior notice. Not every course listed in this handbook need necessarily be offered in any given academic year.

It is the responsibility of all students to familiarize themselves each year with the general information sections of this Handbook and with the sections covering the Schulich School of Business, as well as with any additional regulations that may be on file in the Division of Student Services and International Relations in the Schulich School of Business.

It is the responsibility of all students to be familiar with the specific requirements associated with the degree, diploma or certificate sought. While advice and counseling are available, it is the responsibility of each student to ensure that the courses in which registration is affected are appropriate to the program requirements of the Schulich School of Business.

While the University will make every reasonable effort to offer courses and classes as required within programs, student should note that admission to a degree or other program does not guarantee admission to any given course or class.

EVERY STUDENT AGREES BY THE ACT OF REGISTRATION TO BE BOUND BY THE REGULATIONS AND POLICIES OF YORK UNIVERSITY AND OF THE SCHULICH SCHOOL OF BUSINESS.

In the event of an inconsistency between the general academic regulations and policies published in student handbooks and calendars, and such regulations and policies as established by the Schulich School of Business and Senate, the version of such material as established by the Schulich School of Business and the Senate shall prevail.

## York University Policies

York University disclaims all responsibility and liability for loss or damage suffered or incurred by any student or other party as a result of delays in or termination of its services, courses, or classes by reason of force majeure, fire, flood, riots, war, strikes, lock-outs, damage to University property, financial exigency or other events beyond the reasonable control of the University.

York University disclaims any and all liability for damages arising as a result of errors, interruptions or disruptions to operations or connected with its operations or its campuses, arising out of computer failure or non-compliance of its computing systems.

York University is a smoke-free institution. Smoking is permitted in designated areas only.

Resource	URL	Go here for...
The Schulich School of Business official website	<a href="http://schulich.yorku.ca">schulich.yorku.ca</a>	Program Information, Financial Aid, International Opportunities, Career Development Centre, MySchulich student portal
Schulich Current Graduate Students page	<a href="http://schulich.yorku.ca/current-students/graduate-students">schulich.yorku.ca/current-students/graduate-students</a>	Important Dates, Course Offerings, Wait List, Upcoming Events, Enrolment Details, Academic Petitions and Appeals
Student Services GradBlog	<a href="http://gradblog.schulich.yorku.ca">gradblog.schulich.yorku.ca</a>	Student stories, Regular updates about courses, important dates, enrolment and events
York Online Services	<a href="http://currentstudents.yorku.ca">currentstudents.yorku.ca</a>	Enrolment & fees, Housing & Transportation, Academic Regulations & Grade Reports
York Counseling & Disability Services	<a href="http://cds.info.yorku.ca">cds.info.yorku.ca</a>	Resources for academic and personal development, individual and group counselling, Learning Skills Workshops
Graduate Business Council	<a href="http://gbcschulich.com">gbcschulich.com</a>	Mission statement, executive reps, student clubs, services and events

# 2019-2020 Sessional Dates

## Summer 2019

Activity	Term S	Term E	Term G
	<i>Most 3.00 credit courses</i>	<i>First-half 1.50 credit courses</i>	<i>Second-half 1.50 credit courses</i>
Class Start Date	May 6	May 6	June 17
Class End Date	July 25	June 14	July 25
Reading Week	n/a	n/a	n/a
Examinations	July 29-Aug 2	June 21	July 29-Aug 2

## Fall 2019

Activity	Term F2	Term A	Term M
	<i>Most 3.00 credit courses</i>	<i>First-half 1.50 credit courses</i>	<i>Second-half 1.50 credit courses</i>
Class Start Date	Sept 9	Sept 9	Oct 28
Class End Date	Dec 6	Oct 21	Dec 6
Reading Week	Oct 22-25	n/a	n/a
Examinations	Dec 7-14	Oct 22-25	Dec 7-14

## Winter 2020

Term Code	<b>W2:</b> <i>Most 3.00 credit courses</i>	<b>C:</b> <i>First-half 1.50 credit courses</i>	<b>N:</b> <i>Second-half 1.50 credit courses</i>
Class Start Date	Jan 10	Jan 10	Feb 21
Class End Date	Apr 9	Feb 20	Apr 9
Reading Week	Feb 25-28	n/a	n/a
Examinations	Apr 13-19	Feb 25-28	Apr 13-19

## 2019 Important Dates

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Date	Reminder
May 6	First day of Summer classes
May 20	Victoria Day (university closed)
May 24	Mandatory Make-up Day (in lieu of Victoria Day)
July 1	Canada Day (university closed)
July 5	Mandatory Make-up Day (in lieu of Canada Day)
August 5	Civic Holiday (university closed)
September 2	Labour Day (university closed)
September 9	First day of Fall classes
October 14	Thanksgiving - university closed
December 6	Last day of Fall classes

Find Important Dates online!

[schulich.yorku.ca/current-students/graduate-students](https://schulich.yorku.ca/current-students/graduate-students)



# Contact Us

The School's Division of Student Services & International Relations should be consulted on questions related to admissions, enrolment, registration, grade or course problems, financial assistance or special advising.



## Meet us online!

[schulich.yorku.ca/student-enrolment-services](https://schulich.yorku.ca/student-enrolment-services)

Title	Name	Room	E-mail
Associate Dean, Students	Marcia Annisette	W262G	mannisette@schulich.yorku.ca
Assistant Dean, Students	Melissa Judd	W262N	mjudd@schulich.yorku.ca
Financial Administrative Assistant	Heidi Furcha	W262E	hfurcha@schulich.yorku.ca
<b>Student &amp; Enrolment Services</b>			
Director, Student & Enrolment Services	Keshia Gray	W262G	kgray@schulich.yorku.ca
Records & Promotion Assistant	Sandra Osti	W262E	sosti@schulich.yorku.ca
Student Academic Services Coordinator	Ryan Kayet	W262B	rkayet@schulich.yorku.ca
Student Success Coordinator	April J. Walker	W263	aprilj@schulich.yorku.ca
Registration & Academic Service Assistant	Kareene Martin	W262P	studentservices@schulich.yorku.ca
Student Programs Assistant	Meghann Fonceca	W263	studentservices@schulich.yorku.ca
Communications Coordinator	Andrea Banerjee	W288	abanerjee@schulich.yorku.ca
<b>Financial Aid</b>			
Manager, Admissions & Financial Aid	Doris Mak	W263C	finaid@schulich.yorku.ca
Financial Aid Officer	Anne Caulfield	W263C	finaid@schulich.yorku.ca
<b>International Relations</b>			
Director, International Relations	Lindsay Hillcoat	W262L	lhillcoat@schulich.yorku.ca
International Student Support Specialist	Ann Welsh	W262J	awelsh@schulich.yorku.ca
Graduate International Program Coordinator	Cheryl Stickley	W262O	cstickley@schulich.yorku.ca
International Information Assistant	Lan Yu	W262P	intlrelations@schulich.yorku.ca
<b>Additional Contacts</b>			
Office of the Associate Dean, Academic		N230	ada@schulich.yorku.ca



### **Program Director**

Professor Marcia Annisette

### **Associate Program Director**

Alla Volodina

### **Administrative & Program Coordinator**

Mary Rizzo  
SSB S344 | 416-736-5062

# Enrolment

## Enrolment Process

### Registration and Enrolment

- the course enrolment process at York is completed by students online
- the process of making enrolment changes at York is also automated (e.g. changing course sections, substituting one course for another by dropping one and adding another, or dropping a course)
- students without immediate access to a computer may use on-campus terminals, including the library, computer lab, or the computers in the Schulich Student & Enrolment Services Office, W263
- New students starting in May or September will be sent enrolment details after accepting their offer
- Continuing students can enrol in Summer courses in March
- enrolment is on a first-come, first-served basis
- students will receive notifications and reminders regarding enrolment via email
- students cannot add or drop courses after the term deadline. See Sessional Dates and the Graduate Policy Handbook for details.

### Enrolment Blocks

All students having an outstanding balance of \$1,000.00 or more one week prior to their Enrolment Access Period will be blocked from enrolling in the Summer, Fall and/or Winter terms.

### Enrolment Access Notification

A student's Enrolment Access Period begins on the date and time posted online at [currentstudents.yorku.ca](http://currentstudents.yorku.ca). Enrolment access start dates are posted on the Registrar's Office website [registrar.yorku.ca](http://registrar.yorku.ca) by selecting "Find out when I can enrol."

Enrolment access times are determined according to the number of completed credits a student obtains. Schulich access periods begin on different days. Students with the highest number of credits completed begin first. Once the enrolment access period has begun, it continues until the final date to enrol in courses for that term. **We recommend that students enrol as early as possible once their access period begins.**

## Course Changes And Withdrawals

The Master of Accounting is a one year, full-time program with a specialized set of courses. Students are not permitted to take additional courses within the Master of Accounting program at Schulich or out of faculty.

### Course Withdrawals

- dropping one or more courses may prevent a full-time student from completing the MAcc degree program within the prescribed program length and may result in withdrawal from the program
- see your academic advisor ahead of time to discuss the implications of dropping a course
- this program is only offered on a full-time basis. Students may not complete the program on a part-time basis

## Other Enrolment Information

### Course Cancellations

If a course is cancelled, Student & Enrolment Services immediately informs those enrolled via their Schulich e-mail.

### Revised Course Offerings

Revisions to course offerings are also posted on the [Schulich Course Offerings database](#).

Revisions can include:

- cancelled courses
- new courses
- schedule changes (day/time)
- room changes
- new instructors

# Master of Accounting (MAcc)



[schulich.yorku.ca/programs/macc](https://schulich.yorku.ca/programs/macc)

The Master of Accounting (MAcc) is a professional degree program designed to develop students' academic and intellectual abilities in all fields of professional accountancy. Successful graduates will have acquired in-depth knowledge in all of the sub-disciplines that constitute the broad field of accounting and will have also deepened their expertise in two chosen areas. They may proceed to write the Common Final Examination immediately following graduation from the program.

The program places heavy emphasis on developing students' critical thinking abilities and their capacity to operate in decision environments characterized by high degrees of ambiguity through applied case analysis. Cases also help to develop students' appreciation of multiple viewpoints and perspectives. This program is designed to provide a strong foundation for initial career placement (also through an optional internship in Term 3) and long-term career growth.

## Diploma in Intermediate Accounting (DIAC)

The Diploma in Intermediate Accounting (DIAC) is a graduate diploma program designed to provide students with a foundation in the field of Professional Accountancy in Canada. DIAC students who complete the 30.00-credit diploma requirement will be eligible for entry into Term 2 of the Master of Accounting, provided they have obtained an overall B average and a minimum C in each course.

## Diploma in Advanced Accounting (DAAC)

The Diploma in Advanced Accounting (DAAC) is an option for students who are admitted to Term 2 entry. These students may opt to exit the MAcc after Term 2 and complete their remaining CPA requirements with CPA Canada.

### Program Length

**DIAC:** 8 months, 30.00 credits

**DAAC:** 4 months, 30.00 credits (accredited by CPA Canada).  
Graduates of the DAAC can enter the CPA Professional Education Program (PEP) at Capstone 1 and 2.

**MAcc:** 12 months, 45.00 credits (accredited by CPA Canada)

### Academic Advising

April J. Walker,  
Student Success Coordinator  
[aprilj@schulich.yorku.ca](mailto:aprilj@schulich.yorku.ca)

### Advanced Standing

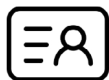
For details on program entry points and admission requirements, visit the [Master of Accounting admissions webpage](#).

#### **Term 1 entry:**

Students who enter the Master of Accounting program in Term 1 may be granted Advanced Standing on a case by case basis.

#### **Term 2 entry:**

Students who enter the Master of Accounting program in Term 2 receive 18.00 credits of Advanced Standing.



### Career Opportunities

Accountants are hired in various functions, such as financial accounting, management accounting, cost accounting, tax planning, estate planning and auditing. Those pursuing the CPA designation could also work with the leading CPA firms as well as controller type roles in all industries upon completion of the CPA designation.

#### **Career Development Centre**

Industry Advisor  
Diana Caradonna  
[dcaradonna@schulich.yorku.ca](mailto:dcaradonna@schulich.yorku.ca)

*"The Schulich MAcc encouraged me to set higher expectations for myself and broadened my perspective on challenges facing businesses today."*

-Nina Mak, CPA, CA (MAcc '16)  
Senior Financial Analyst, Walmart Canada



# MAcc at a Glance

## Promotion Standards

1. Students enrolled in the Master of Accounting program will be reviewed as follows to determine whether or not they have met promotion requirements below:

- initial review upon completion of Term 2
- subsequent review at the end of each following term

2. To maintain their standing in the program, all students must maintain a GPA of at least 4.20 and not receive a grade of F in more than 3.00 credits of course work.

3. Students who do not meet these requirements will be withdrawn.

4. Students who fail a required course must retake it. Students who fail an elective course may retake it, or may elect to take another course. Students who re-take a failed course and receive a second failing grade will be withdrawn.

5. A student who has been withdrawn from the program is advised to seek the help of a Student & Enrolment Services advisor to discuss the best way forward. The student may petition to the Student Affairs Committee to be allowed to continue in the program without having met the promotion requirements.

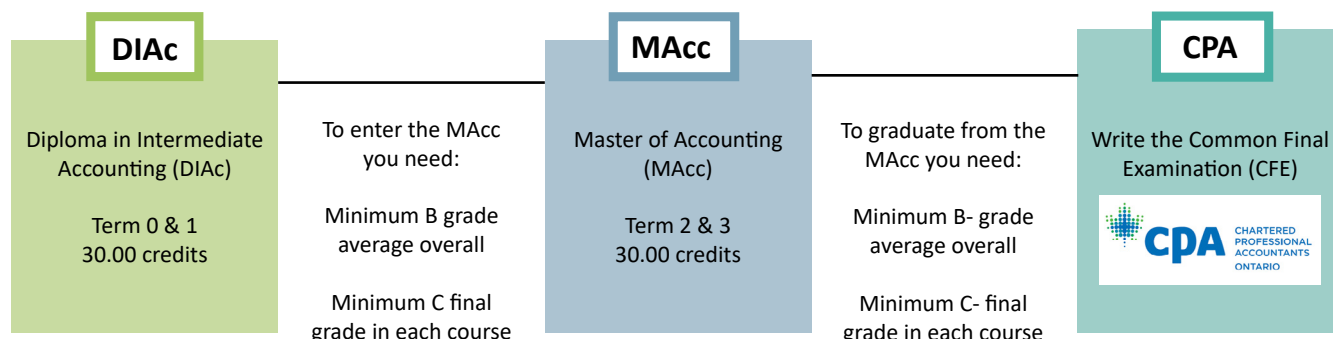
## Graduation Requirements

To graduate, a student must achieve an overall GPA of at least 4.40 (B-).

Students must complete the following to be eligible to graduate from the program(s):

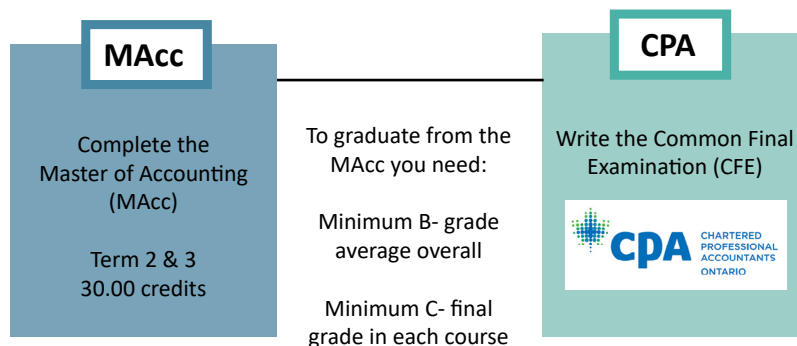
Program	Credits Required	Credit Breakdown
<b>Diploma in Intermediate Accounting (DIAC)</b>	30.00 credits required to graduate	<ul style="list-style-type: none"> <li>• 30.00 credits of required core courses</li> </ul>
<b>Diploma in Advanced Accounting (DAAC)</b>	30.00 credits required to graduate	<ul style="list-style-type: none"> <li>• 18.00 credits of required core courses</li> <li>• 12.00 credits of electives</li> </ul>
<b>Master of Accounting (MAcc)</b>	45.00 credits required to graduate	<ul style="list-style-type: none"> <li>• 33.00 credits of required core courses</li> <li>• 12.00 credits of electives</li> </ul>

# MAcc at a Glance (Term 0 & Term 1 Entry)



Diploma in Intermediate Accounting (DIAC): Terms 0 & 1		Master of Accounting (MAcc): Terms 1, 2 & 3	
Term 0: Summer (15.00 credits)	Term 1: Fall (15.00 credits)	Term 2: Winter (15.00 credits)	Term 3: Summer (15.00 credits)
MACC 5101 3.00 Financial Accounting Fundamentals	ACTG 6140 3.00 Intermediate Financial Accounting II	MACC 6301 3.00 Integrative Case Analysis for Accountants	ACTG 6401 3.00 Advanced Integrative Case Analysis
MACC 5211 3.00 Management Accounting Fundamentals	ACTG 6250 3.00 Financial Reporting & Analysis	ACTG 6720 3.00 Advanced Income Taxation	ACTG 6501 3.00 Integrative Case Analysis: the Capstone
ACTG 6120 3.00 Intermediate Financial Accounting I	ACTG 6550 1.50 Advanced Management Accounting	<b>Assurance*</b> ACTG 6160 3.00 Advanced Financial Accounting ACTG 6610 3.00 Advanced Auditing	ACTG 6701 3.00 Integrative Tax: Case and Analysis
OMIS 6710 3.00 Management Information Systems	ACTG 6600 3.00 Auditing Standards & Applications	<b>Tax*</b> ACTG 6730 3.00 Managerial Tax Planning	ACTG 6801 3.00 Strategic Leadership Planning and Case Analysis
PLUS: FINE 5200 3.00 Managerial Finance OR: MGMT 6200 3.00 Business Administration and the Law	ACTG 6710 3.00 Introduction to Income Taxation	Performance Management** ACTG 6650 3.00 Strategic Performance Evaluation SGMT 6000 3.00 Strategic Management	<b>Tax*</b> ACTG 6150 3.00 Complex Financial Reporting Issues
<div>Core Courses</div> <div>Elective Courses</div>	MACC 6201 1.50 Multi-Competency Case Analysis for Accountants	<b>Finance**</b> ACTG 6310 3.00 Advanced Financial Statement Analysis & Valuation ACTG 6320 3.00 Advanced Finance Topics	*Students normally choose any TWO (2) sets of electives subject to the availability of course offerings that term. Students pursuing public accounting must complete Tax and Assurance.  **Not offered during the 2019-2020 academic year.

## MAcc at a Glance (Term 2 Entry)



### Master of Accounting (MAcc): Terms 2 & 3

Term 2: Summer (15.00 credits)	Term 3: Summer (12.00 credits)
MAcc 6301 3.00 Integrative Case Analysis for Accountants	ACTG 6401 3.00 Advanced Integrative Case Analysis
<b>Assurance*</b> ACTG 6160 3.00 Advanced Financial Accounting ACTG 6610 3.00 Advanced Auditing	ACTG 6501 3.00 Integrative Case Analysis: The Capstone
<b>Tax*</b> ACTG 6730 3.00 Managerial Tax Planning ACTG 6150 3.00 Complex Financial Reporting Issues	ACTG 6701 3.00 Integrative Tax: Case and Analysis
Performance Management** ACTG 6650 3.00 Strategic Performance Evaluation SGMT 6000 3.00 Strategic Management	ACTG 6801 3.00 Strategic Leadership Planning and Case Analysis
Finance** ACTG 6310 3.00 Advanced Financial Statement Analysis and Valuation ACTG 6320 3.00 Advanced Finance Topics	



Core Courses



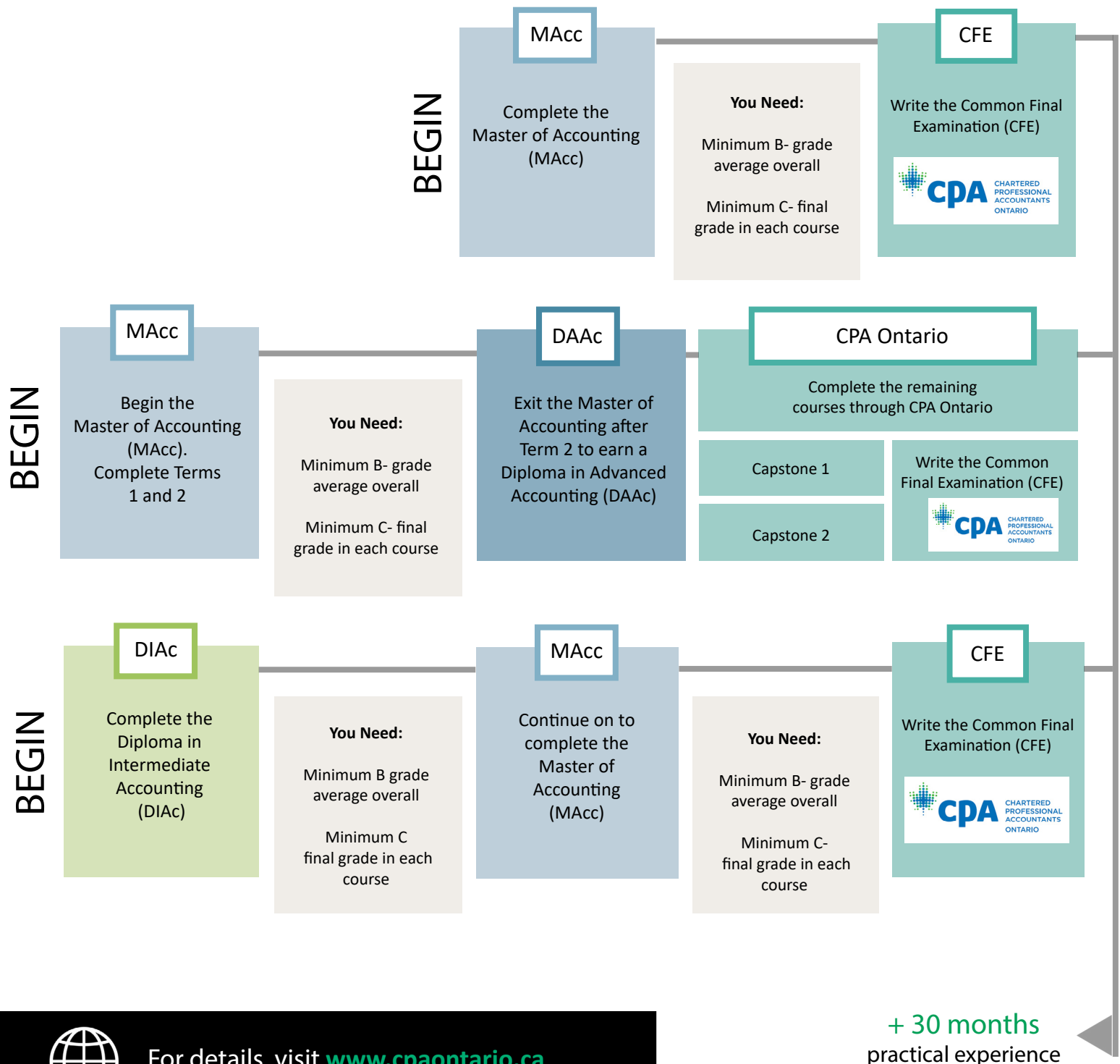
Elective Courses

\*Students normally choose any TWO (2) sets of electives subject to the availability of course offerings that term. Students pursuing public accounting must complete Tax and Assurance.

\*\*Not offered during the 2019-2020 academic year.

# CPA Certification Program: 3 Pathways

The Schulich School of Business is accredited by CPA Ontario (Chartered Professional Accountants of Ontario). Graduates of the Master of Accounting program are eligible to write the CPA Common Final Examination (CFE) and pursue a designation as a Chartered Professional Accountant. Student & Enrolment Services serves as a liaison between you and CPA Ontario to facilitate registration and confirm your completion of the program.



## Faculty

Faculty members teaching in the Master of Accounting program are drawn from the full-time and part-time faculty complement of Schulich.

### Program Director

#### Marcia Annisette

BSc Hons (WI, Trinidad & Tobago); MSc (UMIST, UK); PhD (Manchester, UK); FCCA (UK), CPA, CGA  
Associate Professor of Accounting  
Program Director, Master of Accounting  
Associate Dean, Students, Student Services and International Relations

### Associate Program Director

#### Alla Volodina

iBBA (York), MBA (Queen's), CPA; CA (Ontario)  
Instructor of Accounting

#### Thomas H. Beechy

BBA (George Washington); MBA (Northwestern); DBA (Washington); CPA (Illinois)  
Professor Emeritus of Accounting

#### Janne Chung

BSc & MA (Truman State); PhD (ECowan State); CMA  
Associate Professor of Accounting

#### Jessica N. Di Rito

BBA (York); CPA, CA  
Instructor of Accounting

#### Jeffery Everett

BComm (Calgary); MNRM (Manitoba); PhD (Calgary); CPA; CGA  
Professor of Accounting

#### Elizabeth Farrell

BA & BPHE (Queen's); MBA (York); FCPA, FCA (Ontario)  
Adjunct Professor

#### Alex Garber

BBA (York); MTax (Waterloo); CPA, CA  
Instructor of Accounting

#### Cameron Graham

BSc (Alberta); MDiv (Vancouver); MBA & PhD (Calgary)  
Professor of Accounting

#### Sylvia Hsu

MD (TMU, Taiwan); MBA (NCCU, Taiwan); PhD (Wisconsin – Madison)  
Associate Professor of Accounting

#### Kiridaran (Giri)

#### Kanagaretnam

BSc (Peradeniya, Sri Lanka); MSEE (Purdue); PhD (Syracuse); ACMA (UK); CGMA; CPA; CMA; CGA  
Program Director, Master of Management  
Professor of Accounting

#### Amin Mawani

BComm (Alberta); MA (Toronto); LLM (York); PhD (Waterloo); FCPA; FCMA; CMA; CFP; Fellow of FPSC  
Associate Professor of Accounting  
Program Director, Health Industry Management

#### Marisa Morriello

BBA (York); CA  
Instructor of Accounting

#### Dean Neu

BBA (Wilfrid Laurier); MBA (York); PhD (Queen's); CPA, CA (Ontario)  
Professor of Accounting  
Accounting Area Coordinator

#### Beppino Pasquali

BBA (York)  
CPA, CA (Ontario)  
Adjunct Professor of Accounting

#### Joelle Pokrajac

BComm (McMaster); MBA (Laurier); CPA, CMA Ontario  
Instructor of Accounting

#### Sandy Qian Qu

BA (CUFE, China); MBA (Windsor); PhD (Alberta)  
Associate Professor of Accounting

#### Gregory Saxton

BA (Victoria); MA (Claremont); PhD (York)  
Assistant Professor of Accounting

#### Linda Thorne

BCom (Toronto); MBA (York); PhD (McGill); CPA, CA (Ontario)  
Professor of Accounting

#### V. Umashanker Trivedi

BSc (Andhra, India); PhD (Arizona); CA (India)  
Associate Professor of Accounting

#### Albert Tsang

BSc (China); MSc, MBA & PhD (Arizona)  
Associate Professor of Accounting

# Course Descriptions

**NOTE:** Not all courses listed are offered every term. For full course details, visit the [Schulich Course Offerings database](#).

## TERM 0

### Diploma in Intermediate Accounting

#### MACC 5101 3.00 Financial Accounting Fundamentals

Provides a technical focus for students destined to complete research in an accounting field or pursue an accounting career. It is the foundation for all financial accounting courses in the Master of Accounting program. The fundamentals include: understanding and completing accounting transactions and the accounting cycle; understanding the conceptual framework; selecting accounting policies; preparing, understanding and analysing financial statements; making business decisions considering different accounting alternatives.

**NOTE:** Open to only MAcc students

#### MACC 5211 3.00 Management Accounting Fundamentals

This course addresses managerial accounting, which includes a variety of tools and concepts that assist managers with the planning and co-ordination, motivation and evaluation of activities of the organization and its members. The course includes an in-depth study of cost and management accounting techniques/concepts and their application to product costing, planning, control and decision-making.

Prerequisite: SB/MACC 5101 3.00.  
**NOTE:** Open only to MACC students.

#### ACTG 6120 3.00 Intermediate Financial Accounting I

Examines the accounting concepts and principles that relate to the asset accounts. Attention is given to alternative asset measurement bases and related revenue recognition and income determination bases.

Prerequisite: ACTG 5100 3.00 or MACC 5101 3.00

#### FINE 5200 3.00

#### Managerial Finance

Provides an opportunity to learn about investment and financing. The investment decision allocates scarce resources to projects in the organization and involves asset valuation, capital budgeting, risk management, working capital management and performance assessment. The financing decision chooses sources of cash to finance the investment decisions and involves capital structure, financial instruments, the risk-return trade-off, financial planning and the cost of capital. Ethical considerations and management in the global context are integrated into these topics.

#### MGMT 6200 3.00

#### Business Administration and The Law

This course familiarizes students with basic legal concepts and principles relevant to business administration. Topics include: the Canadian judicial system; contract law; tort law (including negligence, product liability and defamation); forms of carrying on business (including sole proprietorships, partnerships and corporations); bailment, agency and employment law; real property and mortgage law; and intellectual property law (including trademarks, copyright and patents).

#### OMIS 6710 3.00

#### Management Information Systems

This course acquaints students with the management issues, concepts and terminology associated with information systems technology. With its focus on management issues, the course is of interest to students with either a technical or a non-technical background. Issues discussed include: telecommunications; networks; multimedia; data models and their relation to organization models; systems development processes; and systems theory. Students will learn to recognize the technical and organizational problems generated by introducing new technology and the long-term organizational implications of these decisions.

Prerequisite: SB/OMIS 5110 1.50 (previously offered as SB/MGTS 5110 3.00).

*Prerequisite exempted for students pursuing Schulich Diploma in Intermediate Accounting (DIAC).*

## TERM 1

### Diploma in Intermediate Accounting, Master of Accounting

#### ACTG 6140 3.00 Intermediate Financial Accounting II

This is an extension of SB/ACTG 6120 3.00 with emphasis on the liability of equity accounts. Major topics include: tax allocation, pensions, leases, capital transactions and financial statement analysis.

Prerequisite: ACTG 6120 3.00

#### ACTG 6250 3.00 Financial Reporting and Analysis

This course examines why stock prices react when firms announce their earnings, and why certain trends in industry earnings affect stock prices of many firms in that industry. Under highly stylised Generally Accepted Accounting Principles (GAAP), abnormal accounting earnings of a firm can be discounted to derive an estimate of the share price. This course therefore offers a direct link between accounting policy choices, abnormal earnings (based on adjusted reported earnings) and stock price valuation.

Prerequisite: MACC 5101 3.00

#### ACTG 6550 1.50 Advanced Management Accounting

This course focuses on managerial planning, performance, and control systems in organizations that direct the behaviour of corporate officers and managers, in order to achieve a specific goal. Different tools and techniques are reviewed including methods of incentivizing employee productivity, compliance, and overall performance assessment. The course emphasizes decision-making through the analysis of case studies and discussions.

Prerequisite: SB/MACC 5211 3.00

#### ACTG 6600 3.00 Auditing Standards and Applications

This course focuses on the standards and applications underlying the latest functions and responsibilities of external and internal auditors. The theory of audit evidence and certain basic techniques are used to provide an understanding of auditing methodology. The auditor's responsibility beyond the financial audit and current developments in auditing are also examined. Students may be expected to complete a research paper or project.

#### ACTG 6710 3.00 Introduction to Income Taxation

The basic concepts and techniques of income taxation and applications to personal and corporate contexts are examined.

Prerequisite: MACC 5101 3.00

Course Credit Exclusion: SB/ACTG 6700.030 (either SB/ACTG 6710.030 or SB/ACTG 6700.030, but not both, may be taken for credit)

#### MACC 6201 1.50 Multi-Competency Case Analysis For Accountants

This course will build on the case analysis fundamentals learned and applied in the previous terms courses. Focusing on financial accounting, the students will work on integrating their analysis with other competency areas including tax, assurance, management accounting, finance and corporate governance. In addition to the specific competency areas, case analysis considers the impact of the development, implementation and use of information systems for the management and processing of data in business settings.

Prerequisite: SB/ACTG 6120 3.00

Corequisite: SB/ACTG 6140 3.00

#### For full course details including:

- instructors
- room locations
- exam dates



visit the [Schulich Course Offerings database](#)

## TERM 2

### Master of Accounting

#### MACC 6301 3.00 Integrative Case Analysis for Accountants

This is the second of six case courses for the MAcc Program. This course requires students to integrate knowledge obtained in the courses taken throughout the program and apply that knowledge to cases that incorporate all of the competency areas, including financial reporting, strategy and governance, assurance, finance, management accounting, and taxation.

Prerequisite: SB/MACC 6201 3.00

#### ACTG 6720 3.00 Advanced Income Taxation

A continuation of ACTG 6710 3.00, this course concentrates in greater detail on the taxation of business income.

Prerequisite: ACTG 6710 3.00

### Assurance Electives:

#### ACTG 6160 3.00 Advanced Financial Accounting

The final course in the three-course financial accounting core, this course emphasizes accounting for international activities and inter-corporate investments. The application of accounting principles to case situations in specialized industries and non-profit organizations is also considered.

Prerequisite: ACTG 6120 3.00

#### ACTG 6610 3.00 Advanced Auditing

This course extends students' knowledge in the area of auditing by examining the role of the profession in society today, evaluating current issues facing auditors, and building on their understanding of the general audit framework and its fundamental theories. It also examines specific audit topics such as legal liability, comprehensive auditing, fraud, audit of not-for-profit organizations, environmental auditing and small business audits.

Prerequisite: ACTG 6600 3.00

### Finance Electives:

#### ACTG 6310 3.00 Advanced Financial Statement Analysis and Valuation

This course deals with the many types of methodologies used to determine fair values of businesses, assets and liabilities. This course reviews many of the valuation methods used in practice. Valuations of businesses, tangible assets, intangible assets and liabilities are covered. In particular, valuations of businesses that are being acquired, sold, or liquidated are also addressed.

Prerequisites: FINE 5200 3.00 and ACTG 6250 3.00

#### ACTG 6320 3.00 Advanced Finance Topics

Students are exposed to more advanced, complex, and specialized decision making situations in the areas of cash management and portfolio investment, determination of the appropriate capital structure and cost of capital, and methods used to manage financial risk. The course also discusses financial considerations related to business acquisitions and companies in financial distress.

Prerequisites: FINE 5200 3.00 and ACTG 6250 3.00

### Performance Management Electives:

#### ACTG 6650 3.00 Strategic Performance Evaluation

Strategic Performance Evaluation places an emphasis on strategic planning, performance assessment, and cost containment systems in organizations. Using an in-depth strategic planning case analysis approach, the course examines cost control methodologies, performance measurement and reward systems, governance and ethics in private and non-profit entities.

Prerequisite: MACC 5211 3.00

#### SGMT 6000 3.00 Strategic Management

This course examines business and corporate strategy. The focus is on strategic management, the process of choosing and defining purposes and objectives, formulating and implementing a viable strategy and monitoring strategic performance. It deals with the organization in its totality and demonstrates how and why the various functions of business are interdependent and need to be coordinated if the organization is to perform effectively. The course elaborates on the applicability of the strategic management discipline to a variety of sizes and types of organizations.



**Tax Electives:****ACTG 6150 3.00      Complex Financial Reporting Issues**

This course applies concepts and knowledge learned in intermediate financial accounting courses to specialized industries and business and non-business sectors. The overall objective of the course is to develop an understanding of the stakeholders, and unique accounting and reporting needs of these contexts including banking, investments, real estate, insurance, mining, oil and gas, agriculture, technology, communications, transportation, entertainment, utilities, not for profit and public sector

Prerequisite: MACC 5101 3.00; ACTG 6120 3.00; ACTG 6140 3.00

**ACTG 6730 3.00      Managerial Tax Planning**

This course builds on ACTG 6710 and ACTG 6720. It explores how individual and corporate taxpayers identify and implement tax planning opportunities in an attempt to maximize after-tax incomes, subject to complying with tax laws, while achieving business or financial strategies.

Prerequisites: ACTG 6710 3.00 and ACTG 6720 3.00



**Students pursuing public accounting must select tax and assurance electives**

**TERM 3  
Master of Accounting****ACTG 6401 3.00      Advanced Integrative Case Analysis**

This course builds on the previous case courses, and further develops students' problem-solving and decision making skills. Cases include both multi-competency and comprehensive examples, incorporating all technical competency areas (financial reporting, strategy and governance, management accounting, audit and assurance finance, and taxation and enabling). Students work on their communication skills and teamwork through both written reports and presentations.

Prerequisite: MACC 6301 3.00

NOTE: Open only to MACC students and MBA students in the CPA accredited program.

**ACTG 6501 3.00      Integrative case Analysis: The Capstone**

This is the capstone case course for the MACC. This course requires students to integrate knowledge obtained in the courses taken throughout the program and apply that knowledge to multi-competency and comprehensive cases.

Prerequisite: ACTG 6401 3.00

Note: Open only to MACC students and MBA students in the CPA accredited program.

**ACTG 6701 3.00      Integrative Tax: Cases and Analysis**

This course reviews the content of ACTG 6710 and ACTG 6720 using individual and group cases to develop the enabling and technical competencies required for the Chartered Professional Accountants' (CPA) Common Final Exam (CFE).

Prerequisites: ACTG 6710 3.00, ACTG 6720 3.00

**ACTG 6801 3.00      Strategic Leadership Planning and Case Analysis**

Strategic Leadership Planning and Case Analysis is an integrated module in the CPA Canada qualification process. This course focuses on both strategic leadership and strategic management, including critical thinking, and ethical and professional behaviour. This course is highly participatory and interactive, and helps candidates ensure an integrative perspective is brought to decision-making.

Prerequisite: MACC 6301 3.00

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# Contact Us

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## Student Services & International Relations

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