

# MAcc

Master of Accounting

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## 2021-2022

Academic Handbook



Student Services & International Relations

[studentservices@schulich.yorku.ca](mailto:studentservices@schulich.yorku.ca)

SSB W263 | 416-736-5303

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**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 [Academic Resources webpage](#)

## 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

# 2021-2022 Sessional Dates

## Summer 2021

Activity	Term S	Term SA	Term H1	Term H2
Class Start Date	May 10	May 10	May 10	Jun 28
Class End Date	Jul 30	Aug 6	Jun 16	Aug 6
Examinations	Aug 3-7	Aug 10-12	Jun 15-19	Aug 4-8
Last date to enrol without permission	May 16	May 12	May 12	Jul 4
Last date to enrol with permission	May 30	May 22	May 22	Jul 11
Last date to drop courses	Jun 20	Jun 20	May 22	Jul 18

## Fall 2021

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 13	Sept 13	Nov 1
Class End Date	Dec 10	Oct 25	Dec 10
Reading Week	Oct 26-29	n/a	n/a
Examinations	Dec 11-17	Oct 26-29	Dec 11-17
Last date to enrol without permission	Sept 17	Sept 17	Nov 5
Last date to enrol with permission	Sept 24	Sept 24	Nov 12
Last date to drop courses	Nov 12	Oct 8	Nov 26

## Winter 2022

Activity	Term W2	Term C	Term N
	<i>Most 3.00 credit courses</i>	<i>All first-half 1.50 credit courses</i>	<i>All second-half 1.50 credit courses</i>
Class Start Date	Jan 10	Jan 10	Feb 28
Class End Date	Apr 8	Feb 18	Apr 8
Reading Week	Feb 22-25	n/a	n/a
Examinations	Apr 16-22	Feb 22-25	Apr 16-22
Last date to enrol without permission	Jan 14	Jan 14	Mar 5
Last date to enrol with permission	Jan 21	Jan 21	Mar 12
Last date to drop courses	Mar 4	Feb 4	Mar 26

# 2021 Important Dates

Date	Reminder
May 10	First day of Summer classes
May 10	Summer Term fees due
May 24	Victoria Day (university closed)
TBD	Mandatory Make-up Day (in lieu of Victoria Day)
July 1	Canada Day (university closed)
TBD	Mandatory Make-up Day (in lieu of Canada Day)
August 2	Civic Holiday (university closed)
September 6	Labour Day (university closed)
September 10	Fall Term fees due
September 13	First day of Fall classes
October 11	Thanksgiving (university closed)
December 10	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	E-mail
Associate Dean, Students	Kiridaran Kanegaretnam	kkanagaretnam@schulich.yorku.ca
Executive Director	Hollis Sinker	hsinker@schulich.yorku.ca
Financial Administrative Assistant	Heidi Furcha	hfurcha@schulich.yorku.ca
<b>Student &amp; Enrolment Services</b>		
Director, Student & Enrolment Services	Luba Pan	panlyuba@schulich.yorku.ca
Manager, Student Success	Cathlin Sullivan	cathlin@schulich.yorku.ca
Records & Promotion Assistant	Sandra Osti	sosti@schulich.yorku.ca
Student Academic Services Coordinator	Audaisha Franks	audaisha@schulich.yorku.ca
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Communications Coordinator	Nikeeta Machado	nikeeta@schulich.yorku.ca
<b>Financial Aid</b>		
Assistant Director, Admissions & Financial Aid	Doris Mak	dmak@schulich.yorku.ca
Financial Aid Officer	Anne Caulfield	finaid@schulich.yorku.ca
<b>International Relations</b>		
Associate Director, International Relations	Ann Welsh	awelsh@schulich.yorku.ca
Graduate International Program Coordinator	Cheryl Stickley	cstickley@schulich.yorku.ca
International Information Assistant	Lan Yu	intlrelations@schulich.yorku.ca
International Student Support Specialist	Vino Shanmuganathan	vshan@schulich.yorku.ca
<b>Additional Contacts</b>		



### **Program Director**

Professor Shanker Trivedi

### **Associate Program Director**

Marisa Morriello

### **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:** 8 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 in 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.

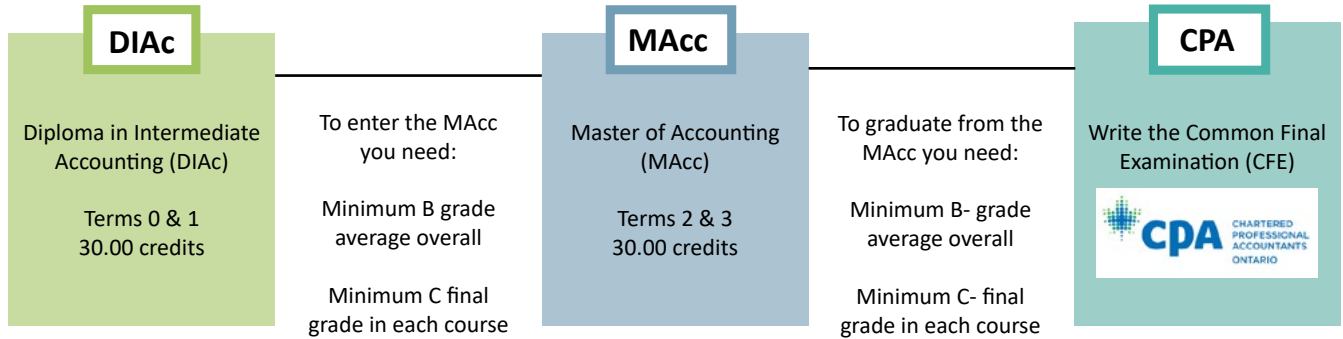
## Graduation Requirements

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>• 36.00 credits of required core courses</li> <li>• 9.00 credits of electives from four set of electives</li> </ul>

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



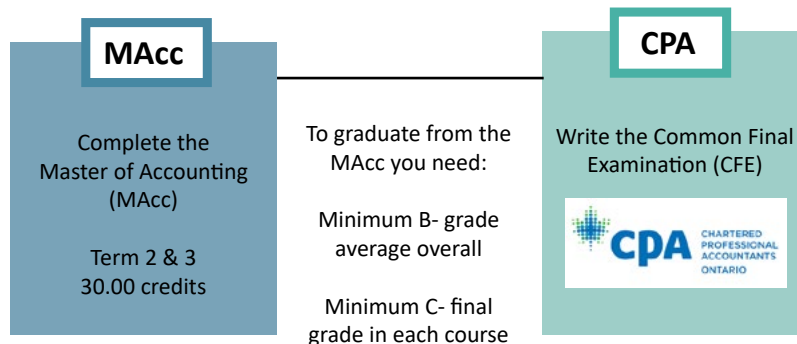
Diploma in Intermediate Accounting (DIAC): Terms 0 & 1		Master of Accounting (MAcc): Terms 1, 2 & 3	
Term 0: Summer (15.00 credits)	Term 1: Fall (15.00 credits)	Term 2: Winter (15.00 credits)	Term 3: Summer (15.00 credits)
ACTG 5101 3.00 Financial Accounting Fundamentals	ACTG 6140 3.00 Intermediate Financial Accounting II	ACTG 6301 3.00 Integrative Case Analysis for Accountants	ACTG 6401 3.00 Advanced Integrative Case Analysis
ACTG 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 6601 3.00 Management Accounting: Strategy and Performance
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	<b>Performance Management*</b> SGMT 6000 3.00 Strategic Management	ACTG 6650 3.00 Strategic Performance Evaluation
	ACTG 6201 1.50 Multi-Competency Case Analysis for Accountants		

EXIT  
➔

Core Courses  
Elective Courses

\*Students normally choose any TWO (2) sets of electives subject to the availability of course offerings in the 2020-2021 academic year. Students pursuing public accounting must complete Tax and Assurance.

# 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)
ACTG 6301 3.00 Integrative Case Analysis for Accountants	ACTG 6401 3.00 Advanced Integrative Case Analysis
ACTG 6650 3.00 Strategic Performance Evaluation	ACTG 6501 3.00 Integrative Case Analysis: The Capstone
<b>Assurance*</b> ACTG 6160 3.00 Advanced Financial Accounting ACTG 6610 3.00 Advanced Auditing	ACTG 6601 3.00 Management Accounting: Strategy and Performance
<b>Tax*</b> ACTG 6730 3.00 Managerial Tax Planning	ACTG 6801 3.00 Strategic Leadership Planning and Case Analysis
<b>Performance Management*</b> SGMT 6000 3.00 Strategic Management	

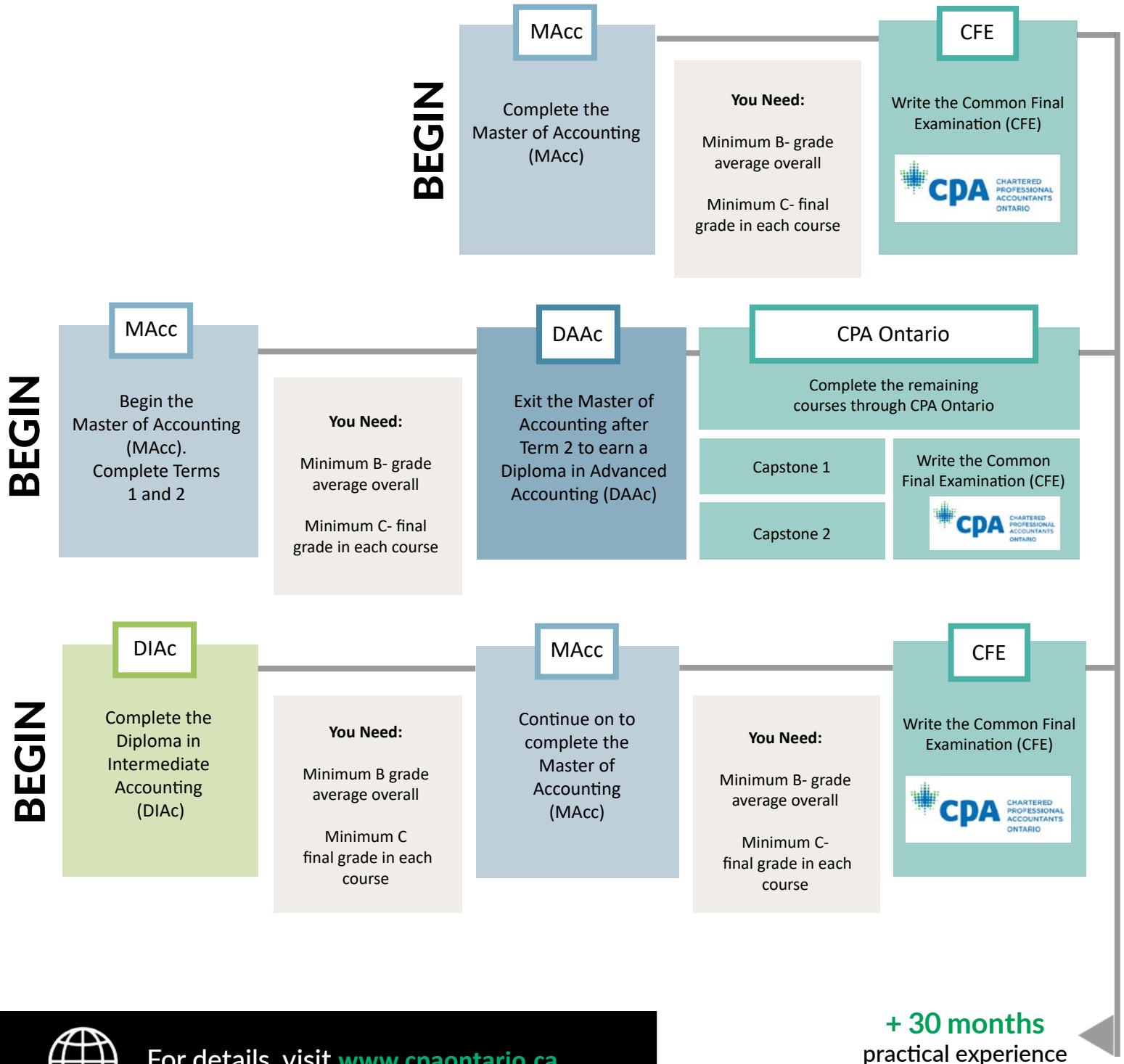
Core Courses

Elective Courses

\*Students normally choose any TWO (2) sets of electives subject to the availability of course offerings in the 2020-2021 academic year. Students pursuing public accounting must complete Tax and Assurance.

# 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.



For details, visit [www.cpaontario.ca](http://www.cpaontario.ca)

## **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**

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

**Elizabeth Farrell**  
BA & BPHE (Queen's);  
MBA (York); FCPA, FCA  
(Ontario)  
Adjunct Professor of  
Accounting

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

**Ushnish Sengupta**  
B.Eng (Toronto); MBA  
(Toronto)  
Sessional Lecturer of  
Operations Management  
and Information Systems

### **Associate Program Director**

**Marisa Morriello**  
BBA (York); CA, CPA  
Adjunct Professor of  
Accounting

**Alex Garber**  
BBA (York); MTax  
(Waterloo); CPA, CA  
Sessional Lecturer of  
Accounting

**Alla Volodina**  
iBBA (York), MBA (Queen's),  
CPA; CA (Ontario)  
Sessional Lecturer of  
Accounting

**Peter Macdonald**  
BA Honours (Western); LL.B  
(York)  
Adjunct Professor of  
Strategic Management/  
Policy

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**Marcia Annisette**  
BSc Hons (WI, Trinidad &  
Tobago); MSc (UMIST, UK);  
PhD (Manchester, UK); FCCA  
(UK), CPA, CGA  
Professor of Accounting,  
Associate Dean Academic

**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

**Andrea Stupino**  
iBBA (York)  
CPA, CA (Ontario); CFE; CPA  
(Illinois)  
Sessional Lecturer of  
Accounting

**Kirk Vandezande**  
BSc (Northern Colorado);  
PhD (New York)  
Sessional Lecturer of  
Finance

**Supinder Babra**  
BBA (York), MBA (Warwick)  
CPA, CMA, CPP (Ontario)  
Sessional Lecturer of  
Accounting

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

**Faghya Shafiq**  
BBA (York); MACC (York)  
CPA, CA (Ontario)  
Sessional Lecturer of  
Accounting

**Aseem Sharma**  
BComm (York); MACC (York)  
CPA, CA (Ontario)  
Sessional Lecturer of  
Accounting

**Matt Bamber**  
PhD (Exeter, UK)  
FCA  
Associate Professor of  
Accounting

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

**Christopher Chan**  
BBA (York)  
CPA CA (Ontario); CFA  
(U.S.) Sessional Lecturer of  
Accounting

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

**Joelle Pokrajac**  
BComm (McMaster); MBA  
(Laurier); CPA, CMA Ontario  
Adjunct Professor of  
Accounting

**Henry Kim**  
BA.Sc (Toronto); M.Eng  
(Michigan); PhD (Toronto)  
Associate Professor of  
Operations Management  
and Information System

# Course Descriptions

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

## TERM 0

### ACTG 5101 3.00 Financial Accounting Fundamentals

*Previously offered as MACC 5101 3.00*

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.

### ACTG 5211 3.00 Management Accounting Fundamentals

*Previously offered as MACC 5211 3.00*

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.

Co-requisite: ACTG 5101 3.00 (previously offered as 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 5101 3.00 for students pursuing the Schulich Diploma in Intermediate Accounting (DIAC).

### 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: OMIS 5110 1.50 (previously offered as MGTS 5110 3.00).

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

**TERM 1****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: SB/ACTG 5100 3.00.

Prerequisite: SB/ACTG 5101 3.00 for students pursuing the Schulich Diploma in Intermediate Accounting (DIAC).

**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: ACTG 5211 3.00 (previously offered as MACC 5211 3.00)

**ACTG 6600 3.00 Auditing Standards and Application**

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.

Prerequisite: ACTG 5101 3.00 for students pursuing the Schulich Diploma in Intermediate Accounting (DIAC).

**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: SB/ACTG 5100 3.00.

Prerequisite: SB/ACTG 5101 3.00 for students pursuing the Schulich Diploma in Intermediate Accounting (DIAC).

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

**ACTG 6201 1.50 Multi-Competency Case Analysis For Accountants*****Previously offered as MACC 6201 1.50***

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: ACTG 6120 3.00

Corequisite: ACTG 6140 3.00

**For full course details including:**

- Instructors
- Room locations
- Exam dates



Visit the [Schulich Course Offerings database](#)

**TERM 2****ACTG 6301 3.00**                      **Integrative Case Analysis for Accountants***Previously offered as MACC 6301 3.00*

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: ACTG 6201 1.50 (previously offered as MACC 6201 1.50)

**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 and ACTG 6140 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

**Performance Management Electives:****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 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

**TERM 3****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: ACTG 6301 3.00 (previously offered as 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 6301 3.00

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

**ACTG 6601 3.00**                    **Management Accounting:  
Strategy and Performance**

This course uses individual and group cases to develop the enabling and technical competencies required for the Chartered Professional Accountants' (CPA) Common Final Exam (CFE).

Prerequisite: ACTG 6301 3.00 (previously offered as MACC 6301 3.00)

Note: Open only to MAcc students in the CPA accredited program.

**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: ACTG 5211 3.00 (previously offered as MACC 5211 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: ACTG 6301 3.00 (previously offered as MACC 6301 3.00)







## Contact Us

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