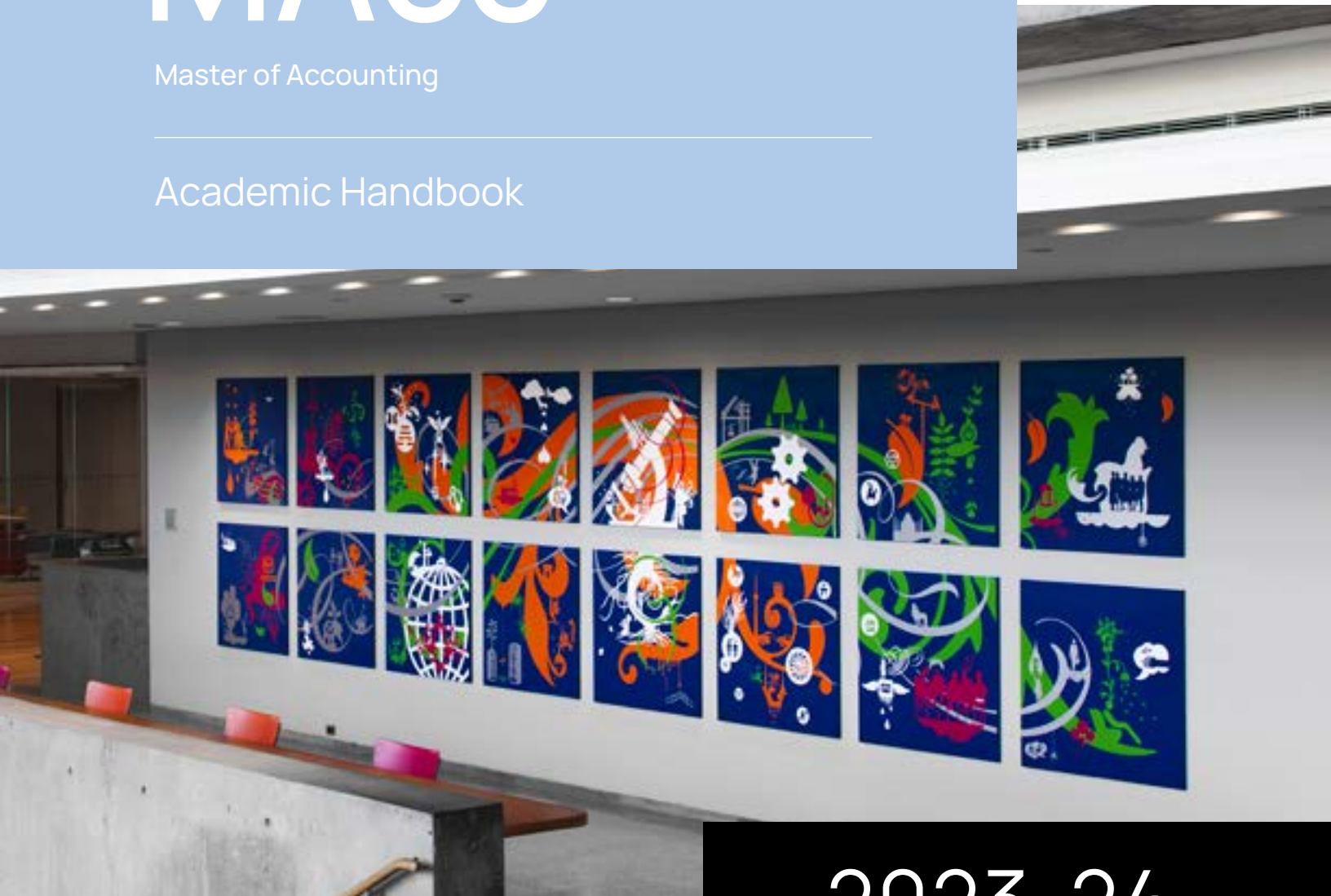


# MAcc

Master of Accounting

Academic Handbook



2023-24

# Table of Contents

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Important Websites.....	3
2023-2024 Sessional Dates.....	4
2023 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 Academic 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.

It is the responsibility of all students to familiarize themselves each year with the information contained in this handbook, as well as with any additional regulations relating to academic policy as communicated by 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.

## Important Websites

RESOURCE	URL	GO HERE FOR...
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
GradBlog	<a href="http://gradblog.schulich.yorku.ca">gradblog.schulich.yorku.ca</a>	Student Stories, Course Updates, Enrolment Reminders, Events
York Online Services	<a href="http://currentstudents.yorku.ca">currentstudents.yorku.ca</a>	Enrolment, Fees, Housing & Transportation, Academic Regulations
Student Accessibility Services	<a href="http://accessibility.students.yorku.ca">accessibility.students.yorku.ca</a>	Register with a Disability, Accommodations, Inclusivity, Counseling & Support Services
Graduate Business Council	<a href="http://gbcschulich.com">gbcschulich.com</a>	Mission statement, executive reps, student clubs, services and events

# 2023-2024 Sessional Dates

SUMMER 2023				
Activity	Term S	Term SA	Term H1	Term H2
Class Start Date	May 8	May 1	May 1	Jun 26 Jun 19 (Hyderabad)
Class End Date	Aug 4	Aug 4	Jun 16 Jun 9 (Hyderabad)	Aug 4 Jun 28 (Hyderabad)
Reading Week	N/A	Jun 19-23	N/A	N/A
Examinations	Aug 8 - 14	Aug 8 - 14	Jun 19 - 23 Jun 12 - 16 (Hyderabad)	Aug 8 - 14 Jul 31 - Aug 4 (Hyderabad)
Last date to enrol without permission	May 15	May 8	May 5	Jun 30
Last date to enrol with permission	May 22	May 15	May 12	Jul 7
Last date to drop courses	Jun 12	Jun 5	May 12	Jul 7

FALL 2023				
Activity	Term F2	Term A	Term M	
Class Start Date	Sept 11	Sept 11	Oct 30	
Class End Date	Dec 8	Oct 23	Dec 8	
Reading Week	Oct 24 - 27	N/A	N/A	
Examinations	Dec 11 - 15	Oct 24 - 27	Dec 11 - 15	
Last date to enrol without permission	Sept 18	Sept 18	Nov 6	
Last date to enrol with permission	Sept 25	Sept 25	Nov 13	
Last date to drop courses	Oct 16	Oct 2	Nov 20	

WINTER 2024				
Activity	Term W2	Term C	Term N	
Class Start Date	Jan 8	Jan 8	Feb 26	
Class End Date	Apr 8	Feb 16	Apr 8	
Reading Week	Feb 20 - 23	N/A	N/A	
Examinations	Apr 10 - 16	Feb 20 - 23	Apr 10 - 16	
Last date to enrol without permission	Jan 15	Jan 15	Mar 4	
Last date to enrol with permission	Jan 22	Jan 22	Mar 11	
Last date to drop courses	Feb 12	Jan 29	Mar 18	

## 2023 Important Dates

DATE	REMINDER
May 1	First day of Summer classes
May 10	Summer Term fees due
May 22	Victoria Day (university closed, Keele campus)
May 26	Mandatory Make-up Day (in lieu of Victoria Day, Keele campus)
June 30	Mandatory Make-Up Day (in lieu of Bakrid/Eid al Adha, Hyderabad campus)
July 1	Canada Day (university closed, Keele campus)
July 3	Additional statutory holiday (university closed, Keele campus)
July 7	Mandatory Make-Up Day (in lieu of Canada Day, Keele campus)
August 7	Civic Holiday (university closed, Keele campus)
September 4	Labour Day (university closed, Keele campus)
September 10	Fall Term fees due
September 11	First day of Fall classes
October 9	Thanksgiving (university closed, Keele campus)
December 8	Last day of Fall classes

Find Important Dates online!  
[schulich.yorku.ca/current-students/graduate-students/key-dates](https://schulich.yorku.ca/current-students/graduate-students/key-dates)



# 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	Kiridaran (Giri) Kanegaretnam	S344H	kkanagaretnam@schulich.yorku.ca
Financial Administrative Assistant	Heidi Furcha	W262E	hfurcha@schulich.yorku.ca
STUDENT & ENROLMENT SERVICES			
Director, Student & Enrolment Services	Luba Pan	W263A	panlyuba@schulich.yorku.ca
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Manager, Communications	Beth Gallagher	W262G	bethlg@schulich.yorku.ca
Records & Promotion Assistant	Sophia Yu	W262E	sophyu@schulich.yorku.ca
Student Success Coordinator	Fern Best	W262C	fbest@schulich.yorku.ca
Student Success Coordinator	Lyndsay Vair	W262M	vairl@schulich.yorku.ca
Registration & Academic Service Assistant	Kareene Martin	W262P	studentservices@schulich.yorku.ca
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Systems Coordinator	Vivian Sun	W263B	studentservices@schulich.yorku.ca
Communications Coordinator	Nikeeta Machado	W262G	nikeeta@schulich.yorku.ca
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Financial Aid Officer	Anne Caulfield	W263C	finaid@schulich.yorku.ca
INTERNATIONAL RELATIONS			
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Graduate International Program Coordinator	Cheryl Stickley	W262O	cstickley@schulich.yorku.ca
International Information Assistant	Lan Yu	W262P	intlrelations@schulich.yorku.ca
- International Student Support Specialist	VinoShanmuganathan	W262N	vshan@schulich.yorku.ca

**Program Director**  
Professor Shanker Trivedi

**Associate Program Director**  
Marisa Morriello

**Administrative & Program Coordinator**  
Mary Rizzo  
SSB S344 | 416-736-5062

#### Academic Advising

**Fern Best**  
Student Success Coordinator  
W262C | fbest@schulich.yorku.ca

**Lyndsay Vair**  
Student Success Coordinator  
W262M | vairl@schulich.yorku.ca

# 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 OFFERINGS 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)

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[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), Keele and Hyderabad Campuses

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 or upon completion of their DIAC. 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)

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.

## ADVANCED STANDING

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### 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)



# MAcc at a Glance

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## 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.

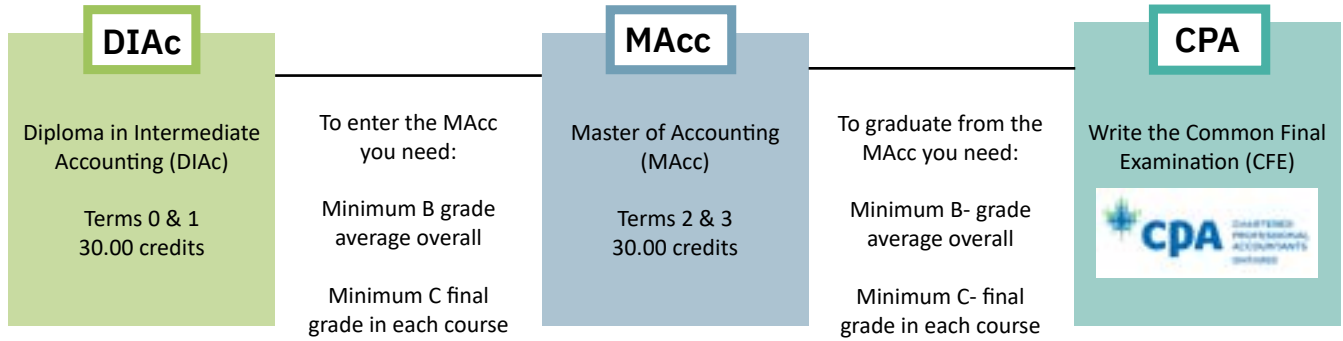
## GRADUATION REQUIREMENTS

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) Keele and Hyderabad Campuses</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)



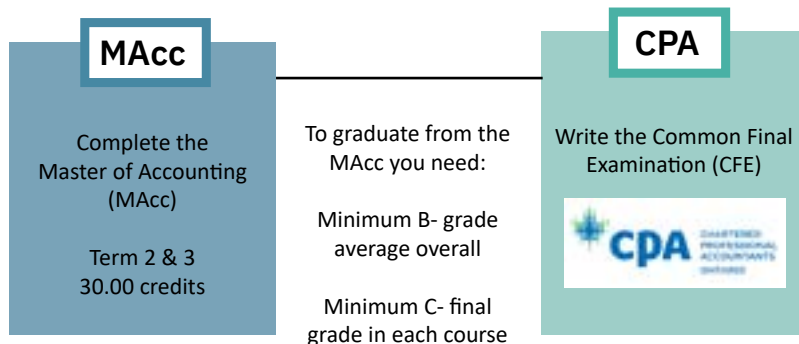
Diploma in Intermediate Accounting (DIAC): Terms 0 & 1		Master of Accounting (MAcc): Terms 1, 2 & 3	
Also offered in Hyderabad for DIAC in India Program			
<b>Term 0: Summer</b> (15.00 credits)	<b>Term 1: Fall</b> (15.00 credits)	<b>Term 2: Winter</b> (15.00 credits)	<b>Term 3: Summer</b> (15.00 credits)
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 three (3) of the four (4) sets of electives subject to the availability of course offerings in the 2021-2022 academic year. Students pursuing public accounting must complete Tax and Assurance.

# MAcc at a Glance (Term 2 Entry)



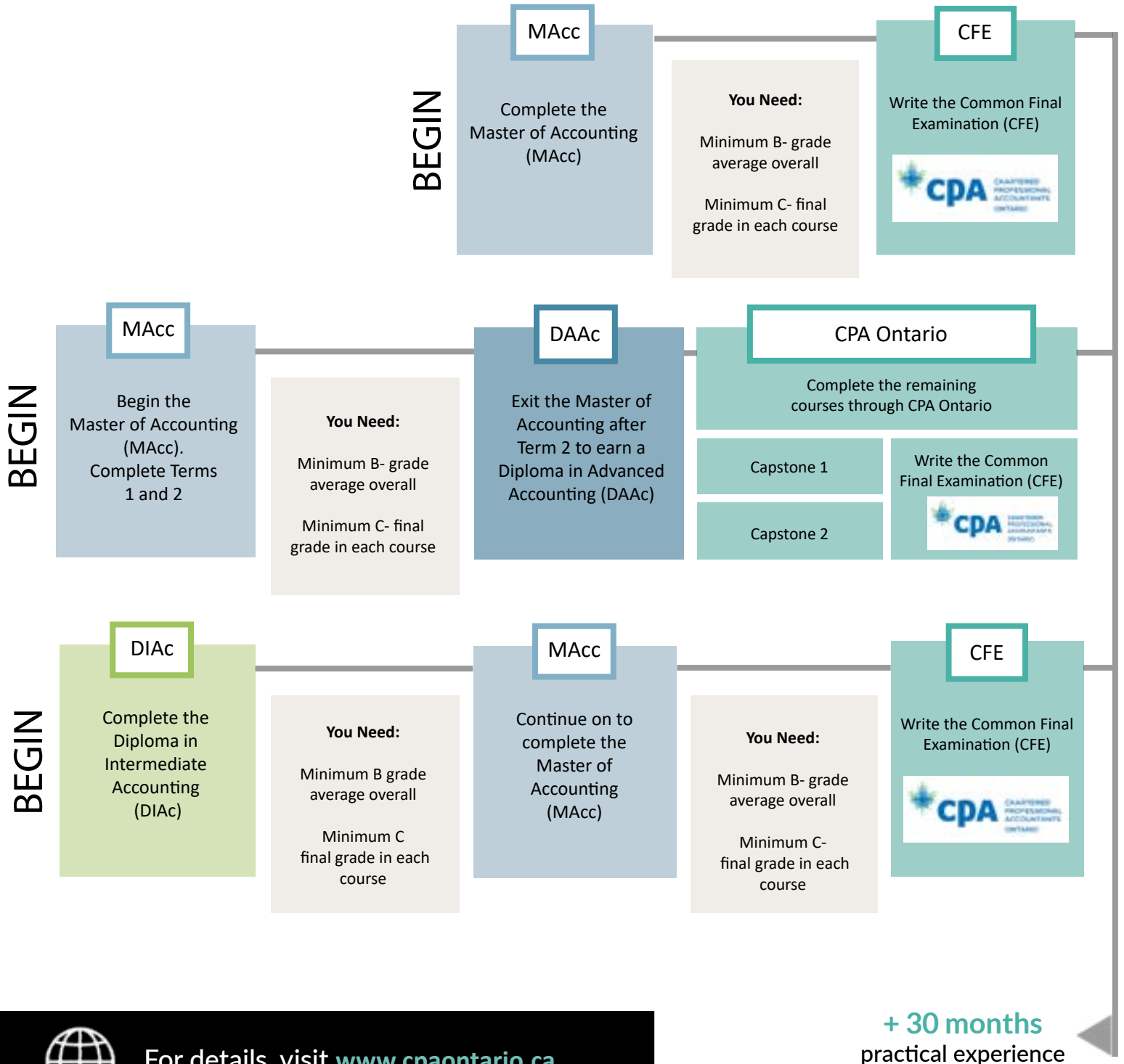
Master of Accounting (MAcc): Terms 2 & 3	
Term 2: Summer (15.00 credits)	Term 3: Summer (12.00 credits)
ACTG 6301 3.00 Integrative Case Analysis for Accountants	ACTG 6401 3.00 Advanced Integrative Case Analysis
ACTG 6650 3.00 Strategic Performance Evaluation	ACTG 6501 3.00 Integrative Case Analysis: 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 three (3) of the four (4) sets of electives subject to the availability of course offerings in the 2021-2022 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

## Associate Program Director

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

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## Marcia Annisette

BSc Hons (WI, Trinidad &  
Tobago); MSc (UMIST, UK);  
PhD (Manchester, UK);  
FCCA (UK), CPA, CGA  
Professor of Accounting,

## Matt Bamber

BA, (Swansea), FHEA,  
ICAEW, MA (Swansea),  
PGCertHE (Wales), PhD  
(Exeter)  
Associate Professor of  
Accounting

## Sylvia Hsu

MD (Taipei), MBA  
(Chengchi), PhD  
(Wisconsin-Madison)  
Associate Professor of  
Accounting

## Kiridaran Kanagaretnam

BSc (Sri Lanka), MSEE  
(Purdue), PhD  
(Syracuse), ACMA (UK),  
CGMA, CPA, CPA, CGA  
Professor of Accounting  
Ron Binns Chair in  
Financial Reporting,  
Banking and Governance,  
Associate Dean, Students;  
Student Services  
and International Relations

## Linda Thorne

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

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## Supinder Babra

BBA (York), MBA (Warwick)  
CPA, CMA, CPP (Ontario)  
Adjunct Professor of  
Finance

## Alex Garber

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

## Peter Macdonald

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

## Joelle Pokrajac

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

## Kirk Vandezande

BSc (Norther Colorado);  
PhD (New York)  
Adjunct Professor of  
Finance

## Alla Volodina

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

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## Ahmed Aftab

BBA (York), CPA CA  
(Ontario), MAcc (York),  
Sessional Lecturer of  
Accounting

## Marc Colasanti

MAcc (York), BBA (York),  
CPA CA (Ontario)  
Sessional Lecturer of  
Accounting

## Sherena Hussain

BBA (York), JD  
(Osgoode), MBA  
(York)  
Sessional Lecturer in  
Brookfield Centre Real  
Estate and Infrastructure

## Richa Khanna

BComm (India), CA  
(India), CPA, CA (Ontario),  
Sessional Lecturer of  
Accounting

## Mishir Patel

BBA (York), CPA CA  
(Ontario), MAcc (York),  
Sessional Lecturer of  
Accounting

## Alexandra Popa

BBA (York), CPA CA  
(Ontario), MAcc (York),  
Sessional Lecturer of  
Accounting

## Dishan Ratnajothi

MAcc (York), BBA (York),  
CPA CA  
Sessional Lecturer of  
Accounting

## Shaista Shabbag

BA (Mumbai), MAcc (York),  
Sessional Lecturer of  
Accounting

# 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

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).

Course Credit Exclusion: SB/FINE 6600 3.00 (either SB/ACTG 6250 3.00 or SB/FINE 6600 3.00, but not both, may be taken for credit).

**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: SB/ACTG 5100 3.00.

Prerequisite: SB/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

## 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

NOTE: Open only to MACC students and MBA students pursuing the CPA designation.

### **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)

**For full course details including:**

- Instructors
- Room locations
- Exam dates

Visit the [Schulich Course Offerings database](#)





**Master of Accounting**  
Academic Handbook  
2023-24

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