Student Services & International Relations
studentservices@schulich.yorku.ca
SSB W263

MAcc

Master of Accounting

Academic Handbook



2026-27

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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 UNIVERISTY 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	schulich.yorku.ca	Program Information, Financial Aid, International Opportunities, Career Development Centre, MySchulich student portal
Schulich Current Graduate Students page	schulich.yorku.ca/current-students/graduate-students	Important Dates, Course Offerings, Wait List, Upcoming Events, Enrolment Details, Academic Petitions and Appeals
GradBlog	gradblog.schulich.yorku.ca	Student Stories, Course Updates, Enrolment Reminders, Events
York Online Services	currentstudents.yorku.ca	Enrolment, Fees, Housing & Transportation, Academic Regulations
Student Accessibility Services	accessibility.students.yorku.ca	Register with a Disability, Accommodations, Inclusivity, Counseling & Support Services
Graduate Business Council	gbcschulich.com	Mission statement, executive reps, student clubs, services and events

2026-2027 Sessional Dates

SUMMER 2026				
Activity	**Term S**	**Term SA**	**Term H1**	**Term H2**
Class Start Date	May 4	May 4	May 4	Jun 22
Class End Date	July 24	Jul 31	Jun 12	Aug 31
Reading Week	N/A	Jun 16-20	N/A	N/A
Examinations	Jul 21 - 31	Aug 4 - 8	Jun 15 - 19	Aug 4 - 8
Last date to enrol without permission	May 12	May 11	May 8	Jun 26
Last date to enrol with permission	May 26	May 25	May 15	Jul 3
Last date to drop courses	Jun 9	Jun 8	May 15	Jul 3

FALL 2026			
Activity	**Term F2**	**Term A**	**Term M**
Class Start Date	Sept 14	Sept 8	Nov 2
Class End Date	Dec 11	Oct 20	Dec 12
Reading Week	Oct 27-30	N/A	N/A
Examinations	Dec 14 - 20	Oct 21 - 26	Dec 14 - 20
Last date to enrol without permission	Sept 21	Sept 21	Nov 9
Last date to enrol with permission	Sept 28	Sept 28	Nov 16
Last date to drop courses	Oct 19	Oct 5	Nov 23

WINTER 2027			
Activity	**Term W2**	**Term C**	**Term N**
Class Start Date	Jan 11	Jan 11	Mar 1
Class End Date	Apr 12	Feb 22	Apr 12
Reading Week	Feb 23 - 26	N/A	N/A
Examinations	Apr 14 - 20	Feb 23 - 28	Apr 14 - 20
Last date to enrol without permission	Jan 18	Jan 18	Mar 8
Last date to enrol with permission	Jan 25	Jan 25	Mar 15
Last date to drop courses	Feb 15	Feb 1	Mar 22

2026-2027 Important Dates

DATE	REMINDER
May 4	First day of Summer classes
May 10	Summer Term fees due
May 18	Victoria Day (university closed)
July 1	Canada Day (university closed)
August 3	Civic Holiday (university closed)
September 7	Labour Day (university closed)
September 14	First day of Fall classes
September 10	Fall Term fees due
October 12	Thanksgiving (university closed)
December 24 - January 1	Winter break
January 10	Winter Term fees due
January 11	First day of Winter classes
February 15	Family Day (university closed)
March 26	Good Friday (university closed)

Find Important Dates online!
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/

Title	Name	Contact
Program Director	Professor Shanker Trivedi	strivedi@schulich.yorku.ca
Associate Program Director	Marisa Morriello	mmorriello@schulich.yorku.ca
Administrative & Program Coordinator	Mary Rizzo	SSB S344 | 416-736-5062 mrizzo@schulich.yorku.ca
Executive Director, Student Services and International Relations	Luba Pan	panlyuba@schulich.yorku.ca

Office / Department	Contact	Support offered
Office of the Associate Dean, Academic	ada@schulich.yorku.ca	Academic Regulations Student Policies & Integrity
Student & Enrolment Services	studentservices@schulich.yorku.ca	Academic Advising Course Enrolment Assistance Academic Records Student Engagement
Financial Aid	finaid@schulich.yorku.ca	Scholarships, Awards, and Bursaries Loan Programs
International Relations	intlrelations@schulich.yorku.ca	International Student Support Exchange Programs Global Partnerships



Academic Advising

Schulich's Academic Advising team offers guidance on course selection, degree planning, and program requirements, helping students make informed decisions for their educational and career goals.

The Academic Advising team can be reached out at: **studentservices@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.** Enrolment access start dates are posted on the Registrar's Office website **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 16-month, 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

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 4) and long-term career growth.

Diploma in Intermediate Accounting (DIAc)

The Diploma in Intermediate Accounting (DIAc) is an option for students admitted to the Master of Accounting program who complete the equivalent of the 30.00-credit diploma requirement by the end of Term 2 with a minimum 4.4 CGPA, but wish to exit the Master of Accounting Program.

Diploma in Advanced Accounting (DAAc)

The Diploma in Advanced Accounting (DAAc) is an option for students admitted to the Master of Accounting program who completed the equivalent of the 45.00-credit diploma requirement by the end of Term 3 with a minimum 4.4 CPGA and a minimum of a C- in each course, but wish to exit the Master of Accounting Program.

PROGRAM LENGTH

DIAc: 8 months, 30.00 credits

DAAc: 12 months, 45.00 credits (accredited by CPA Canada). Graduates of the DAAc can enter the CPA Professional Education Program (PEP) at Capstone 1 and 2.

MAcc: 16 months, 60.00 credits (accredited by CPA Canada for entry at CFE)

ADVANCED STANDING

For details on program entry points and admission requirements, visit the **Master of Accounting admissions webpage.**

Term 2 entry:
Some students who enter the Master of Accounting program may be granted Advanced Standing and admitted to Term 2 in exceptional circumstances

Term 3 entry:
Schulich BBA Accounting Stream Students who enter the Master of Accounting program in Term 3 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 may also work with the leading CPA firms as well in controller type roles in various industries upon completion of the CPA designation.

Career Development Centre
Industry Advisor
Diana Caradonna | dcaradonna@schulich.yorku.ca

MAcc at a Glance

PROMOTION STANDARDS

1. Students enrolled in the Master of Accounting program will be reviewed to determine whether or not they meet the following promotion requirements at different stages of the program:

Term	Term 1	Term 2	Term 3	Term 4
Minimum CGPA to proceed to next term*	4.2	5	4.2	4.4 to graduate
Minimum grade achieved in each course	C	C	C-	C-

*CGPA refers to cumulative GPA from start of the program to the end of the term.

2. To maintain their standing in the program, all students must 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
Diploma in Intermediate Accounting (DIAc) Keele Campus	30.00 credits required to graduate	• 30.00 credits of required core courses
Diploma in Advanced Accounting (DAAc)	45.00 credits required to graduate	• 36.00 credits of required core courses • 9.00 credits of electives from three sets of electives • C-or greater grade in each course
Master of Accounting (MAcc)	60.00 credits required to graduate	• 51.00 credits of required core courses • 9.00 credits of electives from three set of electives • C-or greater grade in each course

MAcc at a Glance (Term 1 & Term 2 Entry)

MAcc

Master of Accounting (MAcc)

Terms 1, 2, 3 & 4
60.00 credits

To graduate from the MAcc you need:

Minimum B- grade average overall

Minimum C- final grade in each course

CPA

Write the Common Final Examination (CFE)



Master of Accounting (MAcc): Terms 1, 2, 3 & 4

Exit Option: DIAc (30.00 credits)

Exit Option: DAAc (45.00 credits)

Term 1: Summer (15.00 credits)	Term 2: Fall (15.00 credits)	Term 3: Winter (15.00 credits)	Term 4: 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	**Assurance*** 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 IT in the Modern Enterprise: Data, Architecture, Applications, and AI	ACTG 6600 3.00 Auditing Standards & Applications	**Tax*** 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*** SGMT 6000 3.00 Strategic Management	ACTG 6650 3.00 Strategic Performance Evaluation
	ACTG 6201 1.50 Multi-Competency Case Analysis for Accountants		

***Students normally choose any two (2) of the three (3) sets of electives subject to the availability of course offerings in the 2025-2026 academic year. Students pursuing public accounting must complete Tax and Assurance.**

MAcc at a Glance (Term 3 Entry)

MAcc

Complete the Master of Accounting (MAcc)

Term 3 & 4
27.00 credits

To graduate from the MAcc you need:

Minimum B- grade average overall

Minimum C- final grade in each course

CPA

Write the Common Final Examination (CFE)

Master of Accounting (MAcc): Terms 3 & 4

Term 3: Winter (15.00 credits)	Term 4: 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
Assurance* ACTG 6160 3.00 Advanced Financial Accounting ACTG 6610 3.00 Advanced Auditing	ACTG 6601 3.00 Management Accounting: Strategy and Performance
Tax* ACTG 6730 3.00 Managerial Tax Planning	ACTG 6801 3.00 Strategic Leadership Planning and Case Analysis
Performance Management* SGMT 6000 3.00 Strategic Management	

☐ Core Courses

☐ Elective Courses

***Students normally choose any two (2) of the three (3) sets of electives subject to the availability of course offerings in the 2025-2026 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.

BEGIN

MAcc

Begin Term 3 of the Master of Accounting (MAcc).

Complete the Master of Accounting (MAcc)

You Need:

Minimum B- grade average overall

Minimum C- final grade in each course

CFE

Write the Common Final Examination (CFE)

BEGIN

MAcc

Begin the Master of Accounting (MAcc)

Complete Term 2

You Need:

Minimum B (5.0) grade average overall

Minimum C final grade in each course

MAcc

Continue with the Master of Accounting (MAcc)

Complete Term 3

You Need:

Minimum B- (4.4) grade average overall

Minimum C- final grade in each course

DAAc

Exit the Master of Accounting after Term 3 to earn a Diploma in Advanced Accounting (DAAc)

CPA Ontario

Complete the remaining courses through CPA Ontario

Capstone 1 and 2

Write the Common Final Examination (CFE)

BEGIN

MAcc

Complete Terms 1 and 2 of the Master of Accounting (MAcc)

You Need:

Minimum B (5.0) grade average overall

Minimum C final grade in each course

MAcc

Continue on to complete Terms 3 & 4 of the Master of Accounting (MAcc)

You Need:

Minimum B- (4.4) grade average overall

Minimum C- final grade in each course

CFE

Write the Common Final Examination (CFE)

+ 30 months
practical experience

For details, visit 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)
Program Director of Master of Accounting (MAcc), Graduate Diploma Accounting Analytics (GDAN), Intermediate Accounting (DIAc), Advanced Accounting (DAac)

Associate Program Director
Marisa Morriello
BBA (York); CA, CPA
Adjunct Professor of Accounting

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

Abu Shiraz Rahaman
BSC Admin (Ghana), PhD, MMS (Waikato, New Zealand),
CPA, CGA (Alberta),
Professor of Accounting

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

Hossam Ali - Hassan
B.Eng (American University Bierut)
MBA (McGill)
PhD (York)
Associate Professor of Business Administration)

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

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

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

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

Marcella Agustina
iBBA (York),
CPA, CA (Ontario)
Sessional Lecturer of Accounting

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

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

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

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

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

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

Bardin Polo
BBA (York)
MAcc (York)
CPA (Ontario)
Sessional Lecturer of Accounting

Alexandra Popa
BBA (York)
MAcc (York)
CPA (Ontario)
Sessional Lecturer of Accounting

Ahmed Aftab
BBA (York)
MAcc (York)
CPA (Ontario)
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 1

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 IT in the Modern Enterprise: Data, Architecture, Applications, and AI

Previously known as Management Information Systems
In this course students will learn to assess how organizations create and implement secure, scalable, and adaptable information systems, The course specifically focuses on how modern organizations leverage data and technology architectures to build impactful applications and harness the potential of critical technologies such as artificial intelligence. The course explores the strategic and operational role of IT through topics such as data-driven decision-making, software and platform architectures, open source software and cloud computing, AI and machine learning, and blockchain.

Prerequisite: OMIS 5110 1.50

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

TERM 2

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 3

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 TaxationA 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 ManagementThis 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 4

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**

Notes

Notes

Master of Accounting

Academic Handbook

2026-27

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