

Gonzaga MAcc Course Descriptions

All MAcc students must complete eleven core classes, for 28 core credits and three elective credits for a total of 31 credits. The goal of the curriculum is to provide students with both the essential technical accounting skills as well as the managerial capabilities to be effective and ethical accountants.

Students must complete the following core courses:

MAcc 601: Advanced EXCEL (2 credits)

Students in this course will learn to harness the full power of Excel to become more effective and efficient users in the context of solving a wide variety of business and non-business problems. Students will develop expertise in the use of advanced formula techniques and sophisticated lookups.

MAcc 603: Financial Accounting for Income Taxes (3 credits)

Tax professionals are frequently called upon to review the income tax accrual contained in audit work papers. This course focuses on the basic and some of the more common complexities encountered in accounting for income taxes under FASB Statement No. 109, Accounting for Income Taxes, and FIN 48, Accounting for Uncertainty in Income Taxes. In addition, specialized topics such as tax periods and methods are discussed.

MAcc 611: Intro to Analytics for Accounting (2 credits)

A study of the role of big data and analytics in business, accounting practices in particular. The course includes coverage of the theory and practice of data visualization, statistical methods, analytical models, and an introduction to software tools and applicable programming languages to facilitate the analysis of data.

MAcc 622: Advanced Analytics for Accounting (3 credits)

A study of advanced concepts in data analytics for accountants. Includes accounting related decisions based on advanced data acquisition, data mining and visualization techniques.

MAcc 641: Financial Statement Analysis (3 credits)

This course provides an overview of the use of financial statement information in business analysis. As such, it will attempt to increase comprehension of financial statements in their related footnotes, introduce several tools and procedures common to financial statement analysis, expand understanding of the relationship between business transactions, environmental forces (e.g., political, economic, social) and reported financial information, examine how financial statement information can help solve certain business problems, and encourage logical and creative thinking about the strengths and weaknesses of information available to decision-makers.

MAcc 661: Professional Writing Workshop (1 credit)

This course emphasizes the fundamentals of business writing in a professional accounting environment. Students will improve their ability to communicate the results of analysis, research, and procedures performed. Because accountants often communicate with people outside the accounting profession, students will develop their ability to explain complex information in layperson's terms. Students will also improve their grammatical skills and learn to properly format business documents.

MAcc 662: Advanced Topics in Financial Accounting (3 credits)

This course examines emerging and advanced topics in financial accounting and reporting. Students will use case studies, accounting standards, and evolving literature to examine topics of importance in the accounting profession today.

MAcc 663: Accounting Theory (3 credits)

This course examines the hypothetical, conceptual, and pragmatic principles which form the general frame of reference for financial accounting and reporting.

MAcc 664: Professional Ethics (2 credits)

This course examines the literature of general and business ethics as well as codes developed specifically for practicing accountants. Attention is given to challenges faced by accounting professionals in both public and corporate practice. Case studies are used extensively to challenge and sensitize students to the issues they are likely to encounter in practice; various methods of understanding and solving ethical dilemmas are considered.

MAcc 665: Audit Research & Practice (3 credits)

This course examines various theoretical and practical applications of the changing auditing discipline. Authoritative attestation and auditing literature is studied as well as recent PCAOB pronouncements. Case studies are used to consider risk assessment, independence issues, internal control evaluation, and audit processes. This course also emphasizes the development of research and professional writing skills in the context of the assurance function.

MAcc 667: Corporate Governance (3 credits)

In this course, students will examine current accounting, auditing and financial reporting issues through a corporate governance lens, including internal control, internal auditing, board/audit committee roles and oversight, managerial incentives, laws/regulation, and external market forces.

MAcc Electives (3 credits)**MAcc 670: Fraud and Forensic Examination (3 credits)**

This class provides prospective auditors, accountants, and managers with an awareness of the extent and significance of fraudulent activity, and an understanding of the methods and techniques of prevention and detection. Consideration is given to (1) asset misappropriations and other fraud against the company, committed by employees, suppliers, and others, (2) consumer fraud, and (3) fraudulent financial reporting, along with the role of ethics and corporate governance in minimizing fraud.

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MAcc 671: Forensic Accounting Lab (3 credits)

Called the "Justice for Victims Project," this class is a joint program with members of the community (law enforcement, prosecutors, and local certified fraud examiners), that provides a select group of students with an opportunity to investigate real cases of suspected fraud that are referred by local law enforcement. Students are assigned to teams and are supervised by faculty and by mentors from the Spokane Chapter of the Association of Certified Fraud Examiners. The cases are selected based on financial need of the victim (primarily local small businesses and non-profit organizations). Student teams must complete a written forensic accounting report on their case, an internal control recommendation report for the client, and a formal presentation to law enforcement outlining their results. Enrollment is by application only.

Students may take electives in the MSTax or MBA program to meet their personal and professional goals.