

MASTER OF ACCOUNTANCY (MAC)

Subject-area course lists indicate courses currently active for offering at the University of Louisville. Not all courses are scheduled in any given academic term. For class offerings in a specific semester, refer to the Schedule of Classes (https://csprd.louisville.edu/psp/ps_class/EMPLOYEE/PSFT_CS/c/COMMUNITY_ACCESS.CLASS_SEARCH./x/?state=62dab551a0d600a5e8237359c50704e59007&duo_code=sjUx20STj21pWVEu037LYPjHmfxpQv)

500-level courses generally are included in both the undergraduate- and graduate-level course listings; however, specific course/section offerings may vary between semesters. Students are responsible for ensuring that they enroll in courses that are applicable to their particular academic programs.

Course Fees

Some courses may carry fees beyond the standard tuition costs to cover additional support or materials. Program-, subject- and course-specific fee information can be found on the Office of the Bursar website (<https://louisville.edu/bursar/tuitionfee/university-fees/>).

MAC 600. Master of Accountancy 0 Units

Description: Master of Accountancy

For class offerings for a specific term, refer to the Schedule of Classes (<http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm>)

MAC 610. Commercial Law for Professional Accountants 3 Units

Prerequisite(s): Admittance to the Master of Science in Accountancy and Analytics program.

Description: Covers the legal environment of the professional accountant, including business organizations, government regulations and legal liability.

Note: Cross-listed with CLAW 610.

For class offerings for a specific term, refer to the Schedule of Classes (<http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm>)

MAC 620. Advanced Audit and Assurance Services 3 Units

Prerequisite(s): Admission to the Master of Accountancy program.

Description: Advanced study of the theory and practice of audit and assurance services, including case studies.

For class offerings for a specific term, refer to the Schedule of Classes (<http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm>)

MAC 622. Advanced Accounting Information Systems 3 Units

Prerequisite(s): Admission to the Master of Accountancy program.

Description: Study of the design, implementation, documentation and audit of accounting information systems. Emphasis is placed on internal controls the design of audit trails.

For class offerings for a specific term, refer to the Schedule of Classes (<http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm>)

MAC 624. Corporate Taxation 1.5 Units

Term Typically Offered: Fall, Spring, Summer

Prerequisite(s): Admission to the Master of Accountancy program.

Description: The course studies the taxation of corporations, focusing on U.S. taxation. Research tools will be introduced in the course.

For class offerings for a specific term, refer to the Schedule of Classes (<http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm>)

MAC 626. Advanced Corporate Financial Reporting 3 Units

Term Typically Offered: Fall, Spring, Summer

Prerequisite(s): Admission to the Master of Accountancy program.

Description: This course studies consolidation accounting and related issues for complex corporate organizations.

For class offerings for a specific term, refer to the Schedule of Classes (<http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm>)

MAC 628. Professional Research Tools and Techniques 3 Units

Prerequisite(s): Admission to the Master of Accountancy program.

Description: This course examines the use of professional research tools to resolve complex issues related to financial accounting and reporting, assurance services, and taxation. Students will gain practical experience using research tools widely used in practice by professional accountants.

For class offerings for a specific term, refer to the Schedule of Classes (<http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm>)

MAC 630. Ethical Judgment and Decision Making 1.5 Units

Prerequisite(s): Admission to the Master of Accountancy program.

Description: This course examines ethical judgment and decision making in the context of professional accounting practice. Ethical issues and techniques for dealing with those issues will be examined.

For class offerings for a specific term, refer to the Schedule of Classes (<http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm>)

MAC 632. Leadership 1.5 Units

Term Typically Offered: Fall, Spring, Summer

Prerequisite(s): Admission to the Master of Accountancy program.

Description: This course examines theories of leadership and the practice of leadership in professional accounting and business.

For class offerings for a specific term, refer to the Schedule of Classes (<http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm>)

MAC 634. User Perspectives on Financial Reporting 1.5 Units

Prerequisite(s): Admission to the Master of Accountancy program.

Description: This course examines financial statements from a user perspective, and the implications of that perspective on preparers and auditors.

For class offerings for a specific term, refer to the Schedule of Classes (<http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm>)

MAC 636. Current Topics in Audit and Financial Reporting 1.5 Units

Prerequisite(s): Admission to the Master of Accountancy program.

Description: This course studies current topics with implications for financial accounting and reporting, and auditing.

For class offerings for a specific term, refer to the Schedule of Classes (<http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm>)

<p>MAC 638. Data Analytics for Professional Accountants 3 Units</p> <p>Prerequisite(s): Admission to the Master of Accountancy program.</p> <p>Description: This course examines data analytics of large and unstructured sources of data, and the implications of big data for auditors, preparers, and users of financial reports.</p> <p>For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)</p>	<p>MAC 650. White Collar Crime 3 Units</p> <p>Prerequisite(s): Admission to the Master of Accountancy program.</p> <p>Description: This course focuses on the concept, theoretical explanations, the extent and nature of various types of white collar and occupational crime in both public and private sectors.</p> <p>For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)</p>
<p>MAC 640. CPA Preparation and Review AUD 1 Unit</p> <p>Grading Basis: Pass/Fail</p> <p>Term Typically Offered: Fall, Spring, Summer</p> <p>Prerequisite(s): Admission to the Master of Accountancy program.</p> <p>Description: This course used the Becker CPA Review course to prepare for the Audit section of the CPA exam.</p> <p>For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)</p>	<p>MAC 660. Financial Statement Analysis 3 Units</p> <p>Term Typically Offered: Fall, Spring, Summer</p> <p>Prerequisite(s): Admission to the Master of Accountancy program.</p> <p>Description: This course studies the use of financial information (primarily from financial statements) in understanding a business entity and developing expectations of future performance. Techniques of business valuation are studied.</p> <p>For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)</p>
<p>MAC 642. CPA Exam Preparation REG 1 Unit</p> <p>Grading Basis: Pass/Fail</p> <p>Term Typically Offered: Fall, Spring, Summer</p> <p>Prerequisite(s): Admission to the Master of Accountancy program.</p> <p>Description: This course uses the Becker CPA Review course to prepare for the Regulation section of the CPA exam.</p> <p>For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)</p>	<p>MAC 662. Data Analysis with Excel 1.5 Units</p> <p>Term Typically Offered: Fall, Spring, Summer</p> <p>Prerequisite(s): Admission to the Master of Accountancy program.</p> <p>Description: This course introduces data analytics with a focus of utilizing Excel software.</p> <p>For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)</p>
<p>MAC 644. CPA Exam Preparation BEC 1 Unit</p> <p>Grading Basis: Pass/Fail</p> <p>Term Typically Offered: Fall, Spring, Summer</p> <p>Prerequisite(s): Admission to the Master of Accountancy program.</p> <p>Description: This course uses the Becker CPA Review course to prepare for the Business Environment and Concepts section of the CPA exam.</p> <p>For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)</p>	<p>MAC 664. Advanced Business Analytics 1.5 Units</p> <p>Term Typically Offered: Fall, Spring, Summer</p> <p>Prerequisite(s): Admission to the Master of Accountancy program.</p> <p>Description: This course builds on the introduction to Business Analytics course by introducing more advanced topics in analytics. This course challenges and teaches students how to use powerful statistical tools (e.g., SmartPLS, SAS, and SPSS) to handle data that come in a variety of forms, sizes in more complex, less structured business situations.</p> <p>For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)</p>
<p>MAC 646. CPA Preparation and Review FAR 1 Unit</p> <p>Grading Basis: Pass/Fail</p> <p>Term Typically Offered: Fall, Spring, Summer</p> <p>Prerequisite(s): Admission to the Masters of Accountancy program.</p> <p>Description: This course uses the Becker CPA Review course to prepare for the Financial Accounting and Reporting section of the CPA exam.</p> <p>For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)</p>	<p>MAC 668. Statistical Analysis 3 Units</p> <p>Term Typically Offered: Fall, Spring, Summer</p> <p>Prerequisite(s): Admission to the Master of Accountancy program.</p> <p>Description: Introduces advanced statistical analysis tools and techniques.</p> <p>For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)</p>
<p>MAC 648. Statistics for Auditors 1.5 Units</p> <p>Prerequisite(s): Admission to the Master of Accountancy program.</p> <p>Description: Data organization and presentation, descriptive statistics, common probability distributions and sampling distributions, regression and inferential statistics, such as confidence intervals and tests of significance.</p> <p>For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)</p>	<p>MAC 670. Managerial Communication 1.5 Units</p> <p>Term Typically Offered: Fall, Spring, Summer</p> <p>Prerequisite(s): Admission to the Master of Accountancy program.</p> <p>Description: Study of tools and techniques for all forms of communication used in business and the accounting profession.</p> <p>For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)</p>

MAC 672. Design Thinking Term Typically Offered: Fall, Spring, Summer Prerequisite(s): Admission to the Master of Accountancy program. Description: This course will study the fundamentals of design thinking. Finding solutions to "wicked" problems will be studied, as will repeatable processes for innovation and creative alternatives to traditional brainstorming. For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)	1.5 Units	MAC 696. Internship in Accounting Term Typically Offered: Fall, Spring, Summer Description: The experience will provide the student the opportunity to work with a selected organization. The student will apply expertise learned in the MAC Core courses to a significant research problem or project. The student will write a synopsis of the work experience detailing the application of knowledge to the project and the outcomes achieved. Course Attribute(s): CBL - This course includes Community-Based Learning (CBL). Students will engage in a community experience or project with an external partner in order to enhance understanding and application of academic content. For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)	1-3 Units
MAC 674. Storytelling With Data Term Typically Offered: Fall, Spring, Summer Prerequisite(s): Admission to the Master of Accountancy program. Description: This course is a data visualization and business presentations course specifically designed for professionals in accountancy. Student develop the ability to organize, visualize, and present data-driven messages that are professional, clear, concise, and persuasive. For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)	1.5 Units	MAC 699. MAC Internship Prerequisite(s): Must be enrolled in the Master of Accountancy program; approval of the Director of the School of Accountancy. Description: The experience will provide the student the opportunity to work with a selected organization in an accounting function. The student will apply expertise learned in the MAC program and their undergraduate program to assigned duties. The student will write a synopsis of the work experience detailing the application of knowledge to the assignment and the outcomes achieved. For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)	3 Units
MAC 676. Global Learning Term Typically Offered: Fall, Spring, Summer Prerequisite(s): Admission to the Master of Accountancy program. Description: This course involves the study of international business, international trade, and global cultures. Students self-select between participating in an international trip or studying course topics in an online, non-travel format. Note: Cross-listed with MBA 623. For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)	1.5 Units		
MAC 678. Cybersecurity Tools and Solutions Term Typically Offered: Fall, Spring, Summer Prerequisite(s): Admission to the Master of Accountancy program. Description: This course introduces tools and solutions used in protecting organizations and systems from the growing threats from cybercrime. For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)	1.5 Units		
MAC 680. Capstone Project I Term Typically Offered: Fall, Spring, Summer Prerequisite(s): Admission to the Master of Accountancy program. Description: The first of two courses designed to provide a team-based experience in identifying, planning, initiating and completing a significant project within a business entity. For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)	1.5 Units		
MAC 682. Capstone Project II Term Typically Offered: Fall, Spring, Summer Prerequisite(s): Admission to the Master of Accountancy program. Description: The second of two courses designed to provide a team-based experience in identifying, planning, initiating and completing a significant project within a business entity. For class offerings for a specific term, refer to the Schedule of Classes (http://htmlaccess.louisville.edu/classSchedule/setupSearchClassSchedule.cfm)	1.5 Units		