

JD/MAcc Program – Tax Stem  
Fall 2023

1. **Up to twelve (12) credits can be waived for the MAcc.** Courses that can be waived include:

- ACC 453 Money & Economics (3 credits)
- MSB 571 Ethics for Accounting (3 credits) Note: Check to make sure this class will not be required for the CPA exam if you plan to take it.
- MAcc Electives (9 credits)
- Tax Elective (ACC 568 Taxation of Foreign Income, ACC 580 Advanced Individual Tax, or ACC 590 State & Local Tax) (3 credits)
- One Tax required course (ACC 561 Corporate Taxation 1, ACC 562 Corporate Taxation 2, ACC 563 Taxation of Partnerships, or ACC 566 Methods and Accounting for Income Taxes) (3 credits)

2. **Courses that cannot be waived that are required for the undergraduate degree:**

- FIN 520 Business Finance
- GSCM 530 Operations Management
- HRM 540 Organizational Behavior
- STRAT 560 Strategic Management

3. **ACC 241 Business Law is automatically waived for the MAcc** if you have not already taken it (this doesn't count as one of the 12 credits from above).

4. **Up to twelve (12) MAcc credits can be waived for the JD.** You must take these credits *after* 1L year. You may not count MAcc/accounting classes from your pre-1L year(s). Any accounting classes taken beyond the twelve credits will not count towards JD graduation.

5. **The following courses count for the JD and the MAcc, and you can substitute or receive cross credit for up to two classes.**

LAW 636 Partnership Tax counts for...	ACC 563 Taxation of Partnerships (but recommended to take both)
LAW 642 Corporate Taxation counts for...	ACC 562 Corporate Taxation 2 (but Corporation Taxation 2 is helpful)
LAW 796R Tax Policy counts for....	Tax Elective

6. If you have any questions about your credit requirements, talk with the MAcc Academic Advisor. The BYU Law Registrar is unable to address any questions related to your MAcc or undergraduate credit requirements.