School of Accountancy (SOA)
MAcc — Professional Accountancy

Effective for Students Admitted Fall 2021

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
<th>Total Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Jr. Core:</td>
<td></td>
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</tr>
<tr>
<td>ACC 401, 402, 403, 404, 405, 406</td>
<td>24</td>
<td>24</td>
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</table>

**General Management Required Courses**

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Law</td>
<td>3</td>
</tr>
<tr>
<td>Strategic Management*</td>
<td>3</td>
</tr>
<tr>
<td>Ethics for Accounting</td>
<td>3</td>
</tr>
<tr>
<td>Business Finance*</td>
<td>3</td>
</tr>
<tr>
<td>Operations Management*</td>
<td>3</td>
</tr>
<tr>
<td>Organizational Behavior*</td>
<td>3</td>
</tr>
<tr>
<td>Money and Economics</td>
<td>3</td>
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<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
<th>Total Hours</th>
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<tbody>
<tr>
<td>ACC 241</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>STRAT 560</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>MSB 571</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>FIN 520</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>GSCM 530</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>HRM 540</td>
<td>3</td>
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<tr>
<td>ACC 453</td>
<td>3</td>
<td>21</td>
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*MAcc equivalent of BS Accounting requirement

**Professional Accountancy Required Courses:**

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
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</thead>
<tbody>
<tr>
<td>Research Seminar</td>
<td>3</td>
</tr>
<tr>
<td>Advanced Taxation</td>
<td>3</td>
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<tr>
<td>Advanced Accounting Analytics</td>
<td>3</td>
</tr>
<tr>
<td>Advanced Financial Statement Auditing</td>
<td>3</td>
</tr>
<tr>
<td>Advanced Management Accounting</td>
<td>1.5</td>
</tr>
<tr>
<td>Advanced Professional Financial Accounting</td>
<td>3</td>
</tr>
<tr>
<td>Financial Statement Analysis</td>
<td>1.5</td>
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</table>

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
<th>Total Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 515</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>ACC 522</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>ACC 525</td>
<td>3</td>
<td></td>
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<tr>
<td>ACC 530</td>
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<tr>
<td>ACC 531</td>
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<td>ACC 540</td>
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</tr>
<tr>
<td>ACC 541</td>
<td>1.5</td>
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</table>

18

**Professional Accountancy Electives (18 hours required):**

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Students are required to take 18 credit hours from the Professional Accountancy Approved Elective Courses. Students are encouraged to complete one or more emphases.</td>
<td></td>
</tr>
</tbody>
</table>

**Professional Accountancy Program Hours**

36

**TOTAL HOURS**

81

*Students who have officially declared an economics minor can substitute Econ 381 for ACC 453. In addition, one of the electives for the economics minor can be used as one of the Marriott School Electives. However, if a student does not complete the economics minor, they will be required to take ACC 453 (even if they have completed Econ 381) and the Econ class will not count as a Marriott School Elective.*
## SCHEDULE #1: REGULAR

<table>
<thead>
<tr>
<th>Assumed Complete</th>
<th>Fall 2021</th>
<th>Winter 2022</th>
<th>Spring 2022</th>
<th>Summer 2022</th>
<th>Fall 2022</th>
<th>Winter 2023</th>
</tr>
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<tbody>
<tr>
<td>JR. CORE ECON 110</td>
<td>ACC 515 3</td>
<td>ACC 540 3</td>
<td>ACC 241 3</td>
<td>ACC 522 3</td>
<td>ACC 531 1.5</td>
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<tr>
<td>M COM 320</td>
<td>ACC 525 3</td>
<td>ACC 453 3</td>
<td>ACC 541 1.5</td>
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<td></td>
</tr>
<tr>
<td>GE RELIGION</td>
<td>ACC 530 3</td>
<td>MSB 571 3</td>
<td>HRM 540 3</td>
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<tr>
<td></td>
<td>FIN 520 3</td>
<td>Elective 3</td>
<td>Elective 3</td>
<td></td>
<td>Elective 3</td>
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|                | 12        | 15         |             |             | 15        | 15          |

## SCHEDULE #2: WINTER INTERNSHIP

<table>
<thead>
<tr>
<th>Assumed Complete</th>
<th>Fall 2021</th>
<th>Winter 2022</th>
<th>Spring 2022</th>
<th>Summer 2022</th>
<th>Fall 2022</th>
<th>Winter 2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>JR. CORE ECON 110</td>
<td>ACC 515 3</td>
<td>ACC 599R 3</td>
<td>ACC 241 3</td>
<td>ACC 522 3</td>
<td>ACC 531 1.5</td>
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<tr>
<td>M COM 320</td>
<td>ACC 525 3</td>
<td>Elective 3</td>
<td>ACC 540 3</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>GE RELIGION</td>
<td>ACC 530 3</td>
<td>MSB 571 3</td>
<td>ACC 541 1.5</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>FIN 520 3</td>
<td>ACC 392 3</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

|                | 12        | 3          | 6           | 6           | 15        | 15          |

**NOTE:** THE BS DEGREE MUST BE AWARDED AT THE SAME TIME AS THE MAcc DEGREE.

**IMPORTANT:**
- All classes that are underlined and in bold must be taken during the semester indicated. There is some flexibility with the other classes.
EMPHASES FOR PROFESSIONAL ACCOUNTANCY ELECTIVES

Professional STEM students are required to take 6 approved electives (a total of 18 credits). There are 8 emphases to choose from with 9 credits required for each emphasis. The emphases are: Assurance and Advisory, Banking and Asset Management, Consulting and Advisory Services, Data Analytics, Healthcare Industry, International Accounting, Management and Consulting, and Taxation. You are encouraged to complete one or more emphasis.

Emphases for Electives (9 hours each)

If you have questions about the significance of any of emphasis, please contact one of the professors associated with the emphasis. The semester a course is offered is subject to change.

**Assurance and Advisory** (Greg Burton, Doug Prawitt, Tim Seidel, Mark Zimbelman)

The Assurance and Advisory Emphasis focuses on developing skills and preparing students for a career in providing professional services designed to enhance or improve the quality of information available for various stakeholders to use in making investment and other decisions. Such professional services include financial statement audits as well as a variety of attestation, assurance, and general advisory services.

1. ACC 550 Fraud Prevention and Detection (W)

Complete 2 of the following classes:

- ACC 542 Fair Value and Other Measurements (W)
- ACC 555 Applied Accounting Analytics & Security (F)
- ACC 556 Database Analysis and Design (F)
- IS 505 Programming for Data Science (FW)
- IS 515 Spreadsheets for Business Analysis (F,W)
- IS 520 Spreadsheet Automation (F,W)
- MBA 621 Advanced Corporate Finance (F,W)
- MBA 622 Investments (F,W)
- MBA 623 Corporate Governance (W)
- MBA 624 Capital and Security Markets (F,W)
- MBA 626 Derivatives and Fixed Income (F)
- MBA 627 International Finance (F)

**Banking and Asset Management** (Mike Drake, Jake Thornock)

The Banking and Asset Management Emphasis helps prepare students for a career in the financial service industry. The courses focus on valuation, investment management, and securities markets.

Complete 3 of the following classes:

- ACC 542 Fair Value and Other Measurements (W)
- MBA 621 Advanced Corporate Finance (F,W)
- MBA 622 Investments (F,W)
- MBA 624 Capital and Security Markets (F,W)
**Consulting and Advisory Services** (Mike Drake, Scott Hobson, Jake Thornock)

The Consulting and Advisory Emphasis helps prepare students for a career in consulting fields. This emphasis allows class choices that provide skills in various areas of specialized interest such as finance, human resources, and real estate.

1. ACC 542 Fair Value and Other Measurements (W)
2. ACC 557 Management Consulting and Projects (F)

Complete 1 of the following classes:
- IS 515 Spreadsheets for Business Analysis (F,W)
- MBA 546 Human Resource Management Skills (W)
- MBA 621 Advanced Corporate Finance (F,W)
- MBA 622 Investments (F,W)
- MBA 623 Corporate Governance (W)
- MBA 624 Capital and Security Markets (F,W)
- MBA 626 Derivatives and Fixed Income (F)
- MBA 627 International Finance (F)
- MBA 661 Global Business Negotiations (F)
- MBA 686 Real Estate Analysis: Finance and Investment (F,W)

**Data Analytics** (Bill Heninger, Scott Summers, David Wood)

The Data Analytics Emphasis focuses on building practical skills that are in high demand related to technology. Classes will focus on developing skills related to databases, data visualization, and programming languages. If you complete the Data Analytics Emphasis, you will have completed the requirements for the Information Systems Minor.

Complete 3 of the following classes:
- ACC 555 Applied Accounting Analytics & Security (Fall 2021, Spring 2022)
- ACC 556 Database Analysis and Design (F)
- IS 505 Programming for Data Science (FW)
- IS 515 Spreadsheets for Business Analysis (F,W)
- IS 520/MBA 614 Spreadsheet Automation (F,W)

**Healthcare Industry** (Bill Tayler)

The Healthcare Industry Emphasis will provide students with a broad overview of healthcare industry and is intended both for those interested in simply learning more about healthcare, as well as for those who wish to acquire the foundational knowledge necessary for a successful career in healthcare. Targeted careers in healthcare accounting include public accounting work related to healthcare (advisory/audit/tax), healthcare consulting, or other healthcare related work (e.g., cost accounting, internal audit, corporate finance, operations finance, etc., for government agencies, hospitals, insurance companies, medical technology firms, or pharmaceutical companies). If you complete the Healthcare Industry Emphasis, you will have completed the requirements for the Healthcare Industry Scholarship (marriottschool.byu.edu/hs/).

1. ACC 588 Healthcare Industry Dynamics (W)
2. MSB 589R Healthcare Executive Lectures (F,W)
3. Complete 2 of the following classes:
   - HLTH 316 Health Systems & Policy (F,W)
   - HLTH 425 Working with Vulnerable & Diverse Populations (F,W)
   - MSB 682 Healthcare Delivery Management (F)
   - MSB 683 Healthcare Law and Regulations (F)
   - MSB 685R Healthcare Industry Research (F,W)
   - MSB 686 Healthcare Finance (W)
**International Accounting** (Cassy Budd, Greg Burton, Scott Hobson, Scott Summers)

The International Accounting Emphasis requires that you participate in an approved study abroad program or have an approved significant non-mission related international experience. The International Accounting Emphasis focuses on thinking about accounting and business with a global mindset and providing a foundation for those who wish to work abroad at some point in their careers.

1. ACC 545 International Accounting (Sp)
2. MSB 430 Introduction to International Business (F,W,Sp,Su)

Complete 1 of the following classes:

- ACC 591R Readings and Conferences - InternationalHub Research (F,W,Sp,Su)
- MBA 627 International Finance (F)
- MBA 661 Global Business Negotiations (F)
- MSB 596R Business Language (F,W)

**Management and Consulting** (Steve Smith, Monte Swain, Bill Tayler)

The Management and Consulting Emphasis prepares students for a career involving operations finance, corporate finance, cost/management accounting, financial planning and analysis, or related work/consulting. The emphasis is composed of four main components, with course options within each component.

Complete 3 of the following 4 components, and complete at least 1 class in each of those 3 components:

1. **Consulting:** ACC 557 Management Consulting and Projects (F) or MBA 690R Management Field Study (F,W)
2. **Spreadsheets:** IS 515 Spreadsheets for Business Analysis (F,W) or IS 520 Spreadsheet Automation (F,W)
3. **Finance:** MBA 621 Advanced Corporate Finance (F,W)
4. **Other Management:** MBA 532 Strategic Sourcing (W) or MBA 537 Change Management (W) or MBA 544 Team Management and Consultation (F,W) or MBA 546 Human Resource Management Skills (W) or MBA 619 Customer Relationship Management (W) or MBA 634 Quality Management (W)

**Taxation** (John Barrick, Troy Lewis, Brian Spilker, Bryan Stewart, Ron Worsham)

The Taxation Emphasis provides tax knowledge for people preparing for roles as closely held business owners, CFOs, controllers, and partners in local or regional CPA firms. Among other things, this emphasis prepares students to better understand and communicate about tax planning strategies and tax compliance requirements as they work with management, advisors, and clients.

Complete 3 of the following classes:

- ACC 523 Tax Research Methodology (F)
- ACC 560 Special Problems in Federal Taxation (F)
- ACC 561 Corporate Taxation 1 (W)
- ACC 562 Corporate Taxation 2 (F)
- ACC 563 Taxation of Partnerships (W,Sp)
- ACC 566 Methods and Advanced Accounting for Income Taxes (W)
- ACC 580 Advanced Individual Taxation (F)
Professional Accountancy Approved Elective Courses

**Accounting**
ACC 523  Tax Research Methodology (F)
ACC 542  Fair Value and Other Measurements (W)
ACC 545  International Accounting (Study Abroad Only - Sp)
ACC 550  Fraud Prevention and Detection (W)
ACC 555  Applied Accounting Analytics & Security (Fall 2021, Spring 2022)
ACC 556  Database Analysis and Design (F)
ACC 557  Management Consulting and Projects (F)
ACC 560  Special Problems in Federal Taxation (F)
ACC 561  Corporate Taxation 1 (W)
ACC 562  Corporate Taxation 2 (F)
ACC 563  Taxation of Partnerships (W,Sp)
ACC 566  Methods and Accounting for Income Taxes (W)
ACC 580  Advanced Individual Taxation (F)
ACC 591R  Readings and Conference – Section 1: RevenueHub (F,W); Section 2: Risk Assurance and IT Audit (W); Section 3: Global Treasury Management (W); Section 4: InternationalHub (F,W)
ACC 599R  Academic Internship (W,Sp,Su)

**Human Resource Management**
HRM 402  Human Resource Management (F,W)
HRM 413  Leadership (F,W)

**Information Systems**
IS 505  Programming for Data Science (FW)
IS 515  Spreadsheets for Business Analysis (F,W)
IS 520  Spreadsheet Automation (same class as MBA 614) (F,W)

**MBA**
MBA 532  Strategic Sourcing (W)
MBA 537  Change Management (W)
MBA 544  Team Management and Consultation (F,W)
MBA 546  Human Resource Management Skills (W)
MBA 614  Spreadsheet Automation (same class as IS 520) (F,W)
MBA 619  Customer Relationship Management (W)
MBA 621  Advanced Corporate Finance (F,W)
MBA 622  Investments (W)
MBA 623  Corporate Governance (W)
MBA 624  Capital and Security Markets (F,W)
MBA 626  Derivatives and Fixed Income (F)
MBA 627  International Finance (W)
MBA 634  Quality Management (W)
MBA 661  Global Business Negotiations (F)
MBA 686  Real Estate Analysis: Finance and Investment (W)
MBA 693R  Leadership and the Gospel of Jesus Christ: Becoming a Disciple-Leader

**Marriott School of Business**
MSB 430  Introduction to International Business (F,W,Sp,Su)
MSB 494R  On-Campus Experiential Project (F,W)
MSB 596R  Business Language (F,W)