School of Accountancy (SOA)
MAcc — Professional Accountancy

Effective for Students Admitted Fall 2022

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
<th>Total Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Jr. Core: ACC 401-409</td>
<td>24</td>
<td>24</td>
</tr>
</tbody>
</table>

**General Management Required Courses**

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

*MAcc equivalent of BS Accounting requirement

**Professional Accountancy Required Courses:**

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
<th>Total Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research Seminar ACC 515</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Advanced Taxation ACC 522</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Advanced Accounting Analytics ACC 525</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Advanced Financial Statement Auditing ACC 530</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Advanced Management Accounting ACC 531</td>
<td>1.5</td>
<td>1.5</td>
</tr>
<tr>
<td>Advanced Professional Financial Accounting ACC 540</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Financial Statement Analysis ACC 541</td>
<td>1.5</td>
<td>1.5</td>
</tr>
</tbody>
</table>

18

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

Students are required to take 18 credit hours from the Professional Accountancy Approved Elective Courses. Students are encouraged to complete one or more emphases.

**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 Completed</th>
<th>Fall 2022</th>
<th>Winter 2023</th>
<th>Spring 2023</th>
<th>Summer 2023</th>
<th>Fall 2023</th>
<th>Winter 2024</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECON 110</td>
<td>ACC 515</td>
<td>ACC 540</td>
<td>ACC 241</td>
<td>ACC 522</td>
<td>ACC 531</td>
<td>1.5</td>
</tr>
<tr>
<td>FIN 201</td>
<td>ACC 525</td>
<td>ACC 453</td>
<td>ACC 530</td>
<td>ACC 541</td>
<td>ACC 540</td>
<td>1.5</td>
</tr>
<tr>
<td>M COM 320</td>
<td>ACC 530</td>
<td>MSB 571</td>
<td>GSCM 530</td>
<td>HRM 540</td>
<td>STRAT 560</td>
<td>3</td>
</tr>
<tr>
<td>MKTG 201</td>
<td>FIN 520</td>
<td>Elective</td>
<td>Elective</td>
<td>Elective</td>
<td>Elective</td>
<td>3</td>
</tr>
<tr>
<td>GE RELIGION</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>12</td>
<td>15</td>
<td>15</td>
<td>15</td>
<td></td>
</tr>
</tbody>
</table>

# SCHEDULE #2: WINTER INTERNSHIP

<table>
<thead>
<tr>
<th>Assumed Completed</th>
<th>Fall 2022</th>
<th>Winter 2023</th>
<th>Spring 2023</th>
<th>Summer 2023</th>
<th>Fall 2023</th>
<th>Winter 2024</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECON 110</td>
<td>ACC 515</td>
<td>ACC 599R</td>
<td>ACC 241</td>
<td>ACC 522</td>
<td>ACC 531</td>
<td>1.5</td>
</tr>
<tr>
<td>FIN 201</td>
<td>ACC 525</td>
<td>(Elective)</td>
<td>MSB 571</td>
<td>STRAT 392</td>
<td>ACC 540</td>
<td>3</td>
</tr>
<tr>
<td>M COM 320</td>
<td>ACC 530</td>
<td>Elective</td>
<td></td>
<td></td>
<td>ACC 541</td>
<td>1.5</td>
</tr>
<tr>
<td>MKTG 201</td>
<td>FIN 520</td>
<td>Elective</td>
<td></td>
<td></td>
<td>ACC 540</td>
<td>3</td>
</tr>
<tr>
<td>GE RELIGION</td>
<td></td>
<td>Elective</td>
<td></td>
<td></td>
<td>ACC 453</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Elective</td>
<td></td>
<td></td>
<td>Elective</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Elective</td>
<td></td>
<td></td>
<td>Elective</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>12</td>
<td>3</td>
<td>6</td>
<td>6</td>
<td>15</td>
</tr>
</tbody>
</table>

**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.
Professional Stem students are required to take 6 approved electives (a total of 18 credits). There are 7 emphases to choose from with 9 credits required for each emphasis. The emphases are: Assurance and Advisory, Banking and Asset Management, 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 an 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 (F)
   - ACC 556 Database Analysis and Design (F)
   - IS 505 Programming for Data Science (F,W)
   - IS 515 Spreadsheets for Business Analysis (F,W)
   - IS 520 Spreadsheet Automation (F,W)
   - MBA 622 Investments (W)
   - MBA 623 Corporate Governance (W)
   - MBA 624 Capital and Security Markets (F)
   - MBA 626 Derivatives and Fixed Income (W)
   - MBA 627 International Finance (W)

**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 521 Global Treasury Management (F)
- MBA 622 Investments (W)
- MBA 624 Capital and Security Markets (F)
- MBA 626 Derivatives and Fixed Income (W)
- MBA 627 International Finance (W)
- MBA 629A and MBA 629B Silver Fund, Part 1 (F) and Part 2 (W)
- MBA 635 and MBA 636 Financial Modeling A and B (1.5 credits each) (W)
- 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 (F)
- ACC 556 Database Analysis and Design (F)
- IS 505 Programming for Data Science (F,W)
- IS 515 Spreadsheets for Business Analysis (F,W)
- IS 520 Spreadsheet Automation (F,W)

Healthcare Leadership (Bill Tayler)

The Healthcare Leadership 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.

1. ACC 588 Healthcare Industry Dynamics (W)
2. MSB 589R Healthcare Leadership Lectures (F)
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 (Greg Burton, 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:
- MBA 627 International Finance (W)
- 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.

Complete 3 of the following classes:

- ACC 542 Fair Value and Other Measurements (W)
- ACC 557 Management Consulting and Projects (F)
- IS 515 Spreadsheets for Business Analysis (F,W)
- IS 520 Spreadsheet Automation (F,W)
- MBA 546 Human Resource Management Skills (W)
- MBA 622 Investments (W)
- MBA 623 Corporate Governance (W)
- MBA 624 Capital and Security Markets (F)
- MBA 626 Derivatives and Fixed Income (W)
- MBA 627 International Finance (W)
- MBA 686 Real Estate Analysis: Finance and Investment (F,W)

Taxation (John Barrick, Troy Lewis, Brian Spilker, 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)
- ACC 590 State and Local Tax (Sp)
### APPROVED MAcc ELECTIVE COURSES

#### Accounting
- **ACC 523**  Tax Research Methodology (F)
- **ACC 542**  Fair Value and Other Measurements (W)
- **ACC 550**  Fraud Prevention and Detection (W)
- **ACC 555**  Applied Accounting Analytics & Security (F)
- **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 590**  State and Local Tax (Sp)
- **ACC 591R**  Readings and Conference – Section 1: RevenueHub (F,W); Section 2: Risk Assurance and IT Audit (W); Section 6: Cyber Risk Assessment (W)
- **ACC 599R**  Academic Internship (W,Sp,Su)

#### Human Resource Management
- **HRM 402**  Human Resource Management (W)

#### Information Systems
- **IS 505**  Programming for Data Science (F,W)
- **IS 515**  Spreadsheets for Business Analysis (F,W)
- **IS 520**  Spreadsheet Automation (F,W)

#### MBA
- **MBA 521**  Global Treasury Management (F)
- **MBA 535**  Leadership and the Gospel (F,W)
- **MBA 537**  Change Management (W)
- **MBA 546**  Human Resource Management Skills (W)
- **MBA 619**  Customer Relationship Management (W)
- **MBA 622**  Investments (W)
- **MBA 623**  Corporate Governance (W)
- **MBA 624**  Capital and Security Markets (F)
- **MBA 626**  Derivatives and Fixed Income (W)
- **MBA 627**  International Finance (W)
- **MBA 631**  Power, Influence & Negotiation (F)
- **MBA 634**  Quality Management (W)
- **MBA 686**  Real Estate Analysis: Finance and Investment (W)

#### 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)