

# BYU – School of Accountancy (SOA) PhD Prep Track – Tax

For Students Admitted Fall 2026

|  | Course      | Hours                    |
|--|-------------|--------------------------|
| <b>Accounting Junior Core</b>                    |             | 24                       |
| <b>General Management Required Courses:</b>      |             |                          |
| Business Law                                     | ACC 241     | 3                        |
| Money & Economics                                | ACC 453**   | 3                        |
| Financial Accounting 2                           | ACC 504     | 3                        |
| Business Finance*                                | FIN 520     | 3                        |
| Organizational Effectiveness*                    | HRM 540     | 3                        |
| Ethics for Accounting                            | MSB 571     | 3                        |
| Strategic Management*                            | STRAT 560** | 3                        |
| <b>General Accounting:</b>                       |             |                          |
| Advanced Taxation                                | ACC 522     | 3 <b>OR</b>              |
| Tax Research Methodology                         | ACC 523     | 3                        |
| Advanced Tax Accounting Analytics                | ACC 526     | 3                        |
| Choose three 500-level tax classes               |             | 9                        |
| <b>General PhD Preparation Courses:</b>          |             |                          |
| Introduction to Academic Research                | ACC 516     | 3                        |
| Academic Archival Research Design                | ACC 517     | 1.5                      |
| Academic Experimental Research Design            | ACC 518     | 1.5                      |
| Accounting Workshop Attendance                   | ACC 591R    | .5 credits each semester |
| Statistics for Economists                        | ECON 378    | 3                        |
| Intermediate Price Theory 1                      | ECON 380*   | 3                        |
| Intermediate Macroeconomics                      | ECON 381*   | 3                        |
| Introduction to Econometrics                     | ECON 388    | 3                        |
| Applied Econometrics                             | ECON 398    | 3 <b>OR</b>              |
| Advanced Econometrics                            | ECON 588    | 3                        |
| Elective course approved by PhD Prep Coordinator |             | 3                        |

\*MAcc equivalent of BS Accounting requirement

\*\*Students who complete an Economics Minor can take ECON 380 in place of STRAT 560 and ECON 381 in place of ACC 453. If you do not complete an Economics Minor, you will be required to take ACC 453 and STRAT 560.

**Elective Courses (Other electives are also available depending on interests—see Dr. Prawitt):**

| <b>Recommended for Archival Research</b> |                                 |   | <b>Recommended for Experimental Research</b> |                             |   |
|--|---------------------------------|---|--|-----------------------------|---|
| ECON 382                                 | Intermediate Price Theory 2     | 3 | ECON 382                                     | Intermediate Price Theory 2 | 3 |
| ECON 484                                 | Machine Learning for Economists | 3 | ECON 478                                     | Game Theory & Economics     | 3 |
| MATH 113                                 | Calculus 2                      | 4 | MATH 113                                     | Calculus 2                  | 4 |
| MATH 314                                 | Calculus of Several Variables   | 3 | STAT 435                                     | Nonparametric Stat Methods  | 3 |

Note: Students interested in pursuing the PhD Prep Track should contact Dr. Doug Prawitt (prawitt@byu.edu), the PhD Prep Track Coordinator. Programs may be adjusted to meet the specific needs of individual students.

# PROPOSED STUDY LIST (PSL)

MAcc – PhD Prep Track – Tax

For: Fall 2026

Assumed Completed: ECON 110 and MATH 112 or ECON 110 and MATH 113 are prerequisites for ECON classes; FIN 201, M COM 320, MKTG 201, GE, RELIGION

| Course Number  | Cr Hr | Prev Taken Semester | Semesters Available    | 2026             |                  | 2026-2027       |                 |                  |                  | 2027-2028       |                 |                  |                  |  |
|--|-------|---------------------|------------------------|------------------|------------------|-----------------|-----------------|------------------|------------------|-----------------|-----------------|------------------|------------------|--|
|  |       |                     |                        | Sp <sub>26</sub> | Su <sub>26</sub> | F <sub>26</sub> | W <sub>27</sub> | Sp <sub>27</sub> | Su <sub>27</sub> | F <sub>27</sub> | W <sub>28</sub> | Sp <sub>28</sub> | Su <sub>28</sub> |  |
| ACC 241  | 3     |                     | F, W, Sp, Su           |                  |                  |                 |                 |                  |                  |                 |                 |                  |                  |  |
| ACC 504  | 3     |                     | 1 <sup>st</sup> Fall   |                  |                  | 3               |                 |                  |                  |                 |                 |                  |                  |  |
| FIN 520  | 3     |                     | 1 <sup>st</sup> Fall   |                  |                  | 3               |                 |                  |                  |                 |                 |                  |                  |  |
| HRM 540  | 3     |                     | 2 <sup>nd</sup> Fall   |                  |                  |                 |                 |                  |                  | 3               |                 |                  |                  |  |
| MSB 571  | 3     |                     | F, W, Sp               |                  |                  |                 |                 |                  |                  |                 |                 |                  |                  |  |
| ACC 516  | 3     |                     | 1 <sup>st</sup> Fall   |                  |                  | 3               |                 |                  |                  |                 |                 |                  |                  |  |
| ACC 517  | 1.5   |                     | 1 <sup>st</sup> Winter |                  |                  |                 | 1.5             |                  |                  |                 |                 |                  |                  |  |
| ACC 518  | 1.5   |                     | 1 <sup>st</sup> Winter |                  |                  |                 | 1.5             |                  |                  |                 |                 |                  |                  |  |
| ACC 522 or 523   | 3     |                     | 2 <sup>nd</sup> Fall   |                  |                  |                 |                 |                  |                  |                 |                 |                  |                  |  |
| ACC 526  | 3     |                     | 1 <sup>st</sup> Winter |                  |                  |                 | 3               |                  |                  |                 |                 |                  |                  |  |
| ACC 591R   | .5    |                     | Every semester         |                  |                  | .5              | .5              |                  |                  | .5              | .5              |                  |                  |  |
| 500-level tax class  | 3     |                     |                        |                  |                  |                 |                 |                  |                  |                 |                 |                  |                  |  |
| 500-level tax class  | 3     |                     |                        |                  |                  |                 |                 |                  |                  |                 |                 |                  |                  |  |
| 500-level tax class  | 3     |                     |                        |                  |                  |                 |                 |                  |                  |                 |                 |                  |                  |  |
| ECON 378<br>PREREQS: ECON 110 & MATH 112 or 113 or an AP calculus score of 5 | 3     |                     | F, W, Sp, Su           |                  |                  |                 |                 |                  |                  |                 |                 |                  |                  |  |
| ECON 380<br>PREREQS: ECON 110 & MATH 112 or 113 or an AP calculus score of 5 | 3     |                     | F, W, Sp               |                  |                  |                 |                 |                  |                  |                 |                 |                  |                  |  |
| ECON 381<br>PREREQS: ECON 110 & MATH 112 or 113 or an AP calculus score of 5 | 3     |                     | F, W, Sp               |                  |                  |                 |                 |                  |                  |                 |                 |                  |                  |  |
| ECON 388<br>PREREQS: ECON 378  | 3     |                     | F, W, Sp               |                  |                  |                 |                 |                  |                  |                 |                 |                  |                  |  |
| ECON 398 <b>OR</b><br>PREREQ: ECON 388<br>ECON 588<br>PREREQ: ECON 388       | 3     |                     | F, W, Sp<br><br>W      |                  |                  |                 |                 |                  |                  |                 |                 |                  |                  |  |
| Elective approved by PhD Prep Coordinator                                    | 3     |                     |                        |                  |                  |                 |                 |                  |                  |                 |                 |                  |                  |  |
| Total  |       |                     |                        |                  |                  |                 |                 |                  |                  |                 |                 |                  |                  |  |

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