

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

For Students Admitted Fall 2026

	Course	Hours
Accounting Junior Core		24
General Management Required Courses:		
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	PSE 571	3
Strategic Management*	STRAT 560**	3
General Accounting:		
Advanced Taxation	ACC 522	3 OR
Tax Research Methodology	ACC 523	3
Advanced Tax Accounting Analytics	ACC 526	3
Choose three 500-level tax classes		9
General PhD Preparation Courses:		
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 OR
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. Thornock):

Recommended for Archival Research			Recommended for Experimental Research		
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. Jake Thornock (thornock@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 ₂₆	Su ₂₆	F ₂₆	W ₂₇	Sp ₂₇	Su ₂₇	F ₂₇	W ₂₈	Sp ₂₈	Su ₂₈	
ACC 241	3		F, W, Sp, Su											
ACC 504	3		1 st Fall			3								
FIN 520	3		1 st Fall			3								
HRM 540	3		2 nd Fall							3				
PSE 571	3		F, W, Sp											
ACC 516	3		1 st Fall			3								
ACC 517	1.5		1 st Winter				1.5							
ACC 518	1.5		1 st Winter				1.5							
ACC 522 or 523	3		2 nd Fall											
ACC 526	3		1 st 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 PREREQS: ECON 110 & MATH 112 or 113 or an AP calculus score of 5	3		F, W, Sp, Su											
ECON 380 PREREQS: ECON 110 & MATH 112 or 113 or an AP calculus score of 5	3		F, W, Sp											
ECON 381 PREREQS: ECON 110 & MATH 112 or 113 or an AP calculus score of 5	3		F, W, Sp											
ECON 388 PREREQS: ECON 378	3		F, W, Sp											
ECON 398 OR PREREQ: ECON 388 ECON 588 PREREQ: ECON 388	3		F, W, Sp W											
Elective approved by PhD Prep Coordinator	3													
Total														

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