School of Accountancy (SOA)  
MAcc—Tax  
Effective for Students Admitted Fall 2023

<table>
<thead>
<tr>
<th>Course Hours Total Hours</th>
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</thead>
<tbody>
<tr>
<td>INTEGRATED—BS Degree</td>
</tr>
<tr>
<td>Accounting Jr. Core:</td>
</tr>
<tr>
<td>General Management Required Courses</td>
</tr>
<tr>
<td>Business Law</td>
</tr>
<tr>
<td>Money and Economics</td>
</tr>
<tr>
<td>Business Finance*</td>
</tr>
<tr>
<td>Operations Management*</td>
</tr>
<tr>
<td>Organizational Effectiveness*</td>
</tr>
<tr>
<td>Ethics for Accounting</td>
</tr>
<tr>
<td>Strategic Management*</td>
</tr>
<tr>
<td>*MAcc equivalent of BS Accounting requirement</td>
</tr>
<tr>
<td>Tax Required Courses:</td>
</tr>
<tr>
<td>Advanced Financial Accounting</td>
</tr>
<tr>
<td>Tax Research Methodology</td>
</tr>
<tr>
<td>Advanced Tax Accounting Analytics</td>
</tr>
<tr>
<td>Special Problems in Federal Taxation</td>
</tr>
<tr>
<td>Corporate Taxation 1</td>
</tr>
<tr>
<td>Corporate Taxation 2</td>
</tr>
<tr>
<td>Taxation of Partnerships</td>
</tr>
<tr>
<td>Tax Accounting Methods &amp; Accounting for Income Taxes</td>
</tr>
<tr>
<td>Tax Accounting Elective (3 hours required):</td>
</tr>
<tr>
<td>Taxation of Foreign Income (Winter)</td>
</tr>
<tr>
<td>Advanced Individual Tax (Fall)</td>
</tr>
<tr>
<td>State &amp; Local (Spring)</td>
</tr>
<tr>
<td>Marriott School Electives (9 hours required):</td>
</tr>
<tr>
<td>Students are required to take 9 credit hours from the Approved Elective Courses. Students are encouraged to complete one emphasis with these 9 hours.</td>
</tr>
<tr>
<td>TOTAL HOURS</td>
</tr>
</tbody>
</table>

**Undergraduate Minor Course Substitutions and Elective Credit**
Students who have officially declared the undergraduate minor below are eligible for the noted course substitution. In addition, three credit hours of electives from the undergraduate minor below may be used as a MAcc elective. However, if a student does not complete the minor, they will be required to take the originally prescribed course (even if they have completed the course substitution) and the additional three credit hours from the minor will not count as a MAcc elective.

| Economics | ECON 381 substitutes ACC 453 3 + 3 elective credits |
TAX STEM
SAMPLE Class Schedules for Fall 2023

IMPORTANT:
- All classes that are underlined and in bold must be taken during the semester indicated. There is some flexibility with the other classes. Elective requirements may be filled with any course from the approved MAcc Elective Course List.
- THE BS DEGREE MUST BE AWARDED AT THE SAME TIME AS THE MAcc DEGREE.

### SCHEDULE #1: REGULAR

<table>
<thead>
<tr>
<th>Assumed Completed</th>
<th>Fall 2023</th>
<th>Winter 2024</th>
<th>Spring 2024</th>
<th>Summer 2024</th>
<th>Fall 2024</th>
<th>Winter 2025</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECON 110</td>
<td>ACC 523</td>
<td>ACC 561</td>
<td>ACC 525</td>
<td>ACC 503</td>
<td>ACC 563</td>
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<tr>
<td>FIN 201</td>
<td>ACC 560</td>
<td>ACC 525</td>
<td>ACC 560</td>
<td>ACC 568</td>
<td>ACC 566</td>
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<tr>
<td>M COM 320</td>
<td>FIN 520</td>
<td>ACC 453</td>
<td>HRM 540</td>
<td>ACC 453</td>
<td>GSCM 530</td>
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<tr>
<td>MKTG 201</td>
<td>ACC 241</td>
<td>MSB 571</td>
<td>STRAT 560</td>
<td>ACC 561</td>
<td>Elective</td>
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<td>GE RELIGION</td>
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<td>Elective</td>
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|       | 15        | 15         | 15          | 15          | 12        |

### SCHEDULE #2: WINTER INTERNSHIP

<table>
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<th>Assumed Completed</th>
<th>Fall 2023</th>
<th>Winter 2024</th>
<th>Spring 2024</th>
<th>Summer 2024</th>
<th>Fall 2024</th>
<th>Winter 2025</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECON 110</td>
<td>ACC 523</td>
<td>ACC 599R</td>
<td>ACC 563</td>
<td>ACC 241</td>
<td>ACC 503</td>
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<tr>
<td>FIN 201</td>
<td>ACC 560</td>
<td>(Elective)</td>
<td>ACC 563</td>
<td>STRAT 392</td>
<td>ACC 562</td>
<td></td>
</tr>
<tr>
<td>M COM 320</td>
<td>FIN 520</td>
<td>MSB 571</td>
<td>ACC 560</td>
<td>HRM 540</td>
<td>ACC 566</td>
<td></td>
</tr>
<tr>
<td>MKTG 201</td>
<td>ACC 241</td>
<td>Elective</td>
<td>Elective</td>
<td>ACC 453</td>
<td>GSCM 530</td>
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<tr>
<td>GE RELIGION</td>
<td>Elective</td>
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<td>6</td>
<td>6</td>
<td>12</td>
<td></td>
</tr>
</tbody>
</table>

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


EMPHASES FOR TAX ELECTIVES

Tax students are required to take 3 approved electives (a total of 9 credits). There are 6 emphases to choose from with 9 credits required for each emphasis. The emphases are: Assurance and Advisory, Banking and Asset Management, Data Analytics, Healthcare Leadership, International Accounting, and Management and Consulting.

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 (F)
Complete 2 of the following classes:
- ACC 555 Applied Accounting Analytics (W)
- ACC 556 Database Analysis and Design (F)
- IS 505 Programming for Data Science (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 (F,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:
- 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 (F,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. You can read the requirements for the Information Systems Minor here.

Complete 3 of the following classes:
- ACC 555 Applied Accounting Analytics (W)
- ACC 556 Database Analysis and Design (F)
- IS 505 Programming for Data Science (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 Leadership Emphasis, you will have completed the requirements for the Healthcare Leadership Scholarship and the Healthcare Leadership Minor.

1. ACC 588 Healthcare Industry Dynamics (F,W)
2. MSB 589R Healthcare Leadership Lecture Series (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 (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)
3. Complete 1 of the following classes:
   - MBA 627 International Finance (F,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:

- 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 (F,W)
- MBA 686 Real Estate Analysis: Finance and Investment (F,W)
APPROVED MAcc ELECTIVE COURSES

Tax Stem

Accounting
ACC 550  Fraud Prevention and Detection (F)
ACC 551  Risk Assurance & IT Audit (W)
ACC 552  Cyber Risk Assessment in Accounting (W)
ACC 555  Applied Accounting Analytics & Security (W)
ACC 556  Database Analysis and Design (F)
ACC 568  Taxation of Foreign Income (W)
ACC 580   Advanced Individual Taxation (F)
ACC 590  State and Local Tax (Sp)
ACC 591R  Section 1: RevenueHub (F,W)
Section 2: Applied Accounting Technology (Sp)
Section 3: Enterprise Resource Planning in Accounting (F)
Section 7: Accounting Technology Hub (F,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 (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 (F,W)
MBA 631  Power, Influence & Negotiation (F)
MBA 634  Quality Management (W)
MBA 686  Real Estate Analysis: Finance and Investment (F,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)