

School of Accountancy (SOA)
MAcc—Tax

Effective for Students Admitted Fall 2023

	Course	Hours	Total Hours
INTEGRATED—BS Degree			
Accounting Jr. Core:	ACC 401-409	24	<u>24</u>

General Management Required Courses

Business Law	ACC 241	3	
Money and Economics	ACC 453	3	
Business Finance*	FIN 520	3	
Operations Management*	GSCM 530	3	
Organizational Effectiveness*	HRM 540	3	
Ethics for Accounting	MSB 571	3	
Strategic Management*	STRAT 560	3	<u>21</u>

*MAcc equivalent of BS Accounting requirement

Tax Required Courses:

Advanced Financial Accounting	ACC 503	3	
Tax Research Methodology	ACC 523	3	
Advanced Tax Accounting Analytics	ACC 525	3	
Special Problems in Federal Taxation	ACC 560	3	
Corporate Taxation 1	ACC 561	3	
Corporate Taxation 2	ACC 562	3	
Taxation of Partnerships	ACC 563	3	
Tax Accounting Methods & Accounting for Income Taxes	ACC 566	3	<u>24</u>

Tax Accounting Elective (3 hours required):

Taxation of Foreign Income (Spring)	ACC 568	3	
Advanced Individual Tax (Fall)	ACC 580	3	
State & Local (Winter)	ACC 590	3	<u>3</u>

Marriott School Electives (9 hours required):

Students are required to take 9 credit hours from the Approved Elective Courses.

Students are encouraged to complete one emphasis with these 9 hours. 9

TOTAL HOURS

81

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
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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						
Assumed Completed	Fall 2023	Winter 2024	Spring 2024	Summer 2024	Fall 2024	Winter 2025
ECON 110	<u>ACC 523</u> <u>3</u>	<u>ACC 561</u> <u>3</u>			<u>ACC 503</u> <u>3</u>	<u>ACC 563</u> <u>3</u>
FIN 201	<u>ACC 560</u> <u>3</u>	<u>ACC 525</u> <u>3</u>			<u>ACC 562</u> <u>3</u>	<u>ACC 566</u> <u>3</u>
M COM 320	<u>FIN 520</u> <u>3</u>	ACC 453 3			<u>HRM 540</u> <u>3</u>	<u>GSCM 530</u> <u>3</u>
MKTG 201	ACC 241 3	MSB 571 3			STRAT 560 3	Elective 3
GE	Elective 3	Elective 3			Elective 3	
RELIGION						
	15	15			15	12

SCHEDULE #2: WINTER INTERNSHIP						
Assumed Completed	Fall 2023	Winter 2024	Spring 2024	Summer 2024	Fall 2024	Winter 2025
ECON 110	<u>ACC 523</u> <u>3</u>	<u>ACC 599R</u> <u>3</u>	<u>ACC 563</u> <u>3</u>	ACC 241 3	<u>ACC 503</u> <u>3</u>	<u>ACC 526</u> <u>3</u>
FIN 201	<u>ACC 560</u> <u>3</u>	(Elective)	Elective 3	STRAT 392 3	<u>ACC 562</u> <u>3</u>	<u>ACC 561</u> <u>3</u>
M COM 320	<u>FIN 520</u> <u>3</u>				<u>HRM 540</u> <u>3</u>	<u>ACC 566</u> <u>3</u>
MKTG 201	MSB 571 <u>3</u>				Elective 3	<u>GSCM 530</u> <u>3</u>
GE	Elective 3					<u>ACC 453</u> <u>3</u>
RELIGION						
	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 Asset Management (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)
- ACC 591R TechHub.training Class (W) – will receive a permanent course number in the future
- IS 515 Spreadsheets for Business Analysis (F,W)
- IS 520 Spreadsheet Automation (F,W)
- IS 566 Advanced Database Management (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 most of 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)

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 Taylor)

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 Asset Management (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 588	Healthcare Industry Dynamics (F,W)
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 3: Accounting Technology Hub (F,W)
ACC 599R	Academic Internship (W,Sp,Su)

Human Resource Management

HRM 402	Human Resource Management (W)
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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 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	Asset Management (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 589R	Healthcare Leadership Lectures (F,W)
MSB 596R	Business Language (F,W)
MSB 599R	Healthcare Internship (F,W,Sp,Su)
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)