

BYU – School of Accountancy (SOA)
Professional Accountancy

Effective Fall 2012
(For students admitted Fall 2012)

	Course	Hours	Total Hours
Accounting Jr. Core:	ACC 401, 402, 403, 404, 405, 406	24	

General SOA/Management:

Business Law	ACC 241	3	
Money & Economics*	ACC or MANEC 453	3	
Strategic Management	BUS M 581	3	
Ethics, Business & Society	P MGT 582	3	<u>36</u>

MSM Graduate Core:

Finance (BUS M 520), Operations Mgt (BUS M 530), Org Behavior (BUS M 540), Marketing Mgt (BUS M 550)		12	
---	--	----	--

Professional Accounting:

Research Seminar	ACC 515	3	
Advanced Taxation	ACC 522	3	
Accounting Information Systems Risk & Control	ACC 525	3	
Advanced Financial Statement Auditing	ACC 530	3	
Advanced Managerial Accounting	ACC 531	1.5	
Advanced Professional Financial Accounting	ACC 540	3	
Financial Statement Analysis	ACC 541	1.5	
Fraud Prevention & Detection	ACC 550	3	
Finance Elective	MBA 621-628	3	

Elective Group: 9 hours from the following of which at least 6 must be non-accounting*:

Any MSM course from the SOA Elective Course available in 560 TNRB.		9	
--	--	---	--

Professional Accountancy Program Hours:			<u>45</u>
---	--	--	-----------

Total Hours:			<u>81</u>
---------------------	--	--	-----------

*Students who have officially declared an economics minor can substitute Econ 381 for ManEc 453. In addition, one of the electives for the economics minor can be used as one of the MAcc electives. However, if a student does not complete the economics minor, they will be required to take ManEc 453 (even if they have completed Econ 381) and the Econ class will not count as a MAcc elective.

WORKSHEET

MAcc – Professional Accountancy
Fall 2012

Course Number	Cr Hr	Prev Taken Semester	Semesters Available	2012		2012-2013				2013-2014				
				Sp ₁₂	Su ₁₂	F ₁₂	W ₁₃	Sp ₁₃	Su ₁₃	F ₁₃	W ₁₄	Sp ₁₄	Su ₁₄	
ACC 241	3		F, W, Sp, Su											
BUS M 520	3		1st Fall			3 ^e								
BUS M 530	3		2 nd Fall							3 ^e				
BUS M 540	3		1st Fall			3 ^e								
BUS M 550	3		2 nd Fall							3 ^e				
ACC or MANEC 453*	3		F, W, Sp											
BUS M 581 (Strategy)	3		F, W											
P MGT 582 (Ethics)	3		F, W, Sp											
ACC 515	3		Fall Only			3 ^e								
ACC 522	3		W, Sp								3			
ACC 525	3		Fall Only			3 ^e								
ACC 530	3		Fall Only			3 ^e								
ACC 531	1.5		Fall Only							1.5 ^e				
ACC 540	3		Winter Only				3							
ACC 541	1.5		Fall Only							1.5 ^e				
ACC 550	3		Final Winter Semester								3			
Finance Elective (MBA 621-628)	3		F, W											
Electives (9 hours required, at least 6 non-accounting)														
	3													
	3													
	3													
Total														

*Students who have officially declared an economics minor can substitute Econ 381 for ManEc 453. In addition, one of the electives for the economics minor can be used as one of the MAcc electives. However, if a student does not complete the economics minor, they will be required to take ManEc 453 (even if they have completed Econ 381) and the Econ class will not count as a MAcc elective.

^eTaken as an envelope in the same semester—BUS M 520 and 540 are in an envelope and ACC 515, 525 and 530 are in an envelope.

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

PROFESSIONAL ACCOUNTING
SAMPLE Class Schedules for Fall 2012

SCHEDULE #1: REGULAR						
Assumed Complete	Fall 2012	Winter 2013	Spring 2013	Summer 2013	Fall 2013	Winter 2014
Jr. Core	<u>ACC 515</u> <u>3</u>	<u>ACC 540</u> <u>3</u>			<u>ACC 531</u> <u>1.5</u>	<u>ACC 522</u> <u>3</u>
Mgt Core 1	<u>ACC 525</u> <u>3</u>	ACC 241 3			<u>ACC 541</u> <u>1.5</u>	<u>ACC 550</u> 3
GE	<u>ACC 530</u> <u>3</u>	Elective 3			<u>BUS M 530</u> <u>3</u>	BUS M 581* 3
Religion	<u>BUS M 520</u> <u>3</u>	MANEC 453 3			<u>BUS M 550</u> <u>3</u>	Elective 3
	<u>BUS M 540</u> <u>3</u>	P MGT 582 3			Elective 3	
					Finance Elec 3	
	15	15			15	12

SCHEDULE #2: REGULAR with Accounting Information Systems Minor						
Assumed Complete	Fall 2012	Winter 2013	Spring 2013	Summer 2013	Fall 2013	Winter 2014
Jr. Core	<u>ACC 515</u> <u>3</u>	<u>ACC 540</u> <u>3</u>			<u>ACC 531</u> <u>1.5</u>	<u>ACC 522</u> <u>3</u>
Mgt Core 1	<u>ACC 525</u> <u>3</u>	ACC 241 3			<u>ACC 541</u> <u>1.5</u>	<u>ACC 550</u> 3
GE	<u>ACC 530</u> <u>3</u>	<i>I Sys Elec</i> 3			<u>BUS M 530</u> <u>3</u>	BUS M 581* 3
Religion	<u>BUS M 520</u> <u>3</u>	MANEC 453 3			<u>BUS M 550</u> <u>3</u>	<i>I Sys Elec</i> 3
	<u>BUS M 540</u> <u>3</u>	P MGT 582 3			Finance Elec 3	
					<i>I Sys Elec</i> 3	
	15	15			15	12

SCHEDULE #3: SPRING/SUMMER INTERNSHIP						
Assumed Complete	Fall 2012	Winter 2013	Spring 2013	Summer 2013	Fall 2013	Winter 2014
Jr. Core	<u>ACC 515</u> <u>3</u>	<u>ACC 540</u> <u>3</u>	<u>ACC 599R</u> <u>3</u>		<u>ACC 531</u> <u>1.5</u>	<u>ACC 522</u> <u>3</u>
Mgt Core 1	<u>ACC 525</u> <u>3</u>	ACC 241 3	(Elective)		<u>ACC 541</u> <u>1.5</u>	<u>ACC 550</u> 3
GE	<u>ACC 530</u> <u>3</u>	Elective 3			<u>BUS M 530</u> <u>3</u>	BUS M 581* 3
Religion	<u>BUS M 520</u> <u>3</u>	MANEC 453 3			<u>BUS M 550</u> <u>3</u>	Finance Elec 3
	<u>BUS M 540</u> <u>3</u>	P MGT 582 3			Elective 3	
	15	15	3		12	12

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

SCHEDULE #4: WINTER INTERNSHIP

Assumed Complete	Fall 2012	Winter 2013	Spring 2013	Summer 2013	Fall 2013	Winter 2014
Jr. Core	<u>ACC 515</u> <u>3</u>	<u>ACC 599R</u> <u>3</u>	<u>ACC 522</u> <u>3</u>	ACC 241 3	<u>ACC 531</u> <u>1.5</u>	<u>ACC 540</u> <u>3</u>
Mgt Core 1	<u>ACC 525</u> <u>3</u>	(Elective)	P MGT 582 3	Elective 3	<u>ACC 541</u> <u>1.5</u>	<u>ACC 550</u> <u>3</u>
GE	<u>ACC 530</u> <u>3</u>				<u>BUS M 530</u> <u>3</u>	BUS M 581* 3
Religion	<u>BUS M 520</u> <u>3</u>				<u>BUS M 550</u> <u>3</u>	Finance Elec 3
	<u>BUS M 540</u> <u>3</u>				Elective 3	
					MANEC 453 3	
	15	3	6	6	15	12

**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. **Elective** requirements may be filled with any MSM course from the SOA Elective Course List.
- **Finance elective** must be filled by picking one class from MBA 621-628 and should be taken the second year in the program.
- * **BUS M 581** should be taken the final semester.