

**BYU – School of Accountancy (SOA)
Tax**

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
General Tax:			
Advanced Financial Accounting	ACC 503	3	
Tax Research Methodology	ACC 523	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	
Taxation of Estates, Gifts, and Fiduciaries	ACC 564	3	21
Elective Group A: Choose one (3 hours) from the following:			
Current Tax Policy – Advanced Individual (Winter)	ACC 565R	3	
Current Tax Policy – State & Local (Spring)	ACC 565R	3	
Taxation of Foreign Income (Winter)	ACC 568	3	3
Elective Group B: Choose three (9 hours) from the following, of which at least one (3 hours) must be non-accounting, and one elective can be selected from the Elective Group A list*:			
Any MSM course from the SOA Elective Course List available in 560 TNRB			9
Tax 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 – Tax

Fall 2012

Course Number	Cr Hr	Prev Taken <i>Semester</i>	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		1 st Fall			3 ^e								
BUS M 530	3		2 nd Fall							3 ^e				
BUS M 540	3		1 st 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 (Policy)	3		F, W, Sp											
ACC 503	3		Fall Only			3 ^e								
ACC 523	3		Fall Only			3 ^e								
ACC 560	3		Winter Only				3							
ACC 561	3		Winter Only				3							
ACC 562	3		Fall Only							3				
ACC 563	3		W, Sp								3			
ACC 564	3		Fall Only							3				
Elective Group A (3 hours required) Choose from ACC 565R or ACC 568														
	3		565R: W, Sp 568: W only											
Elective Group B (9 hours required, at least 3 non-accounting, 3 hours can be from Elective Group A)														
	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.

^e Taken as an envelope in the same semester—BUS M 520 and 540 are in an envelope and ACC 503 and 523 are in an envelope.

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

TAX STEM
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 503</u> 3	<u>ACC 560</u> 3			<u>ACC 562</u> 3	<u>ACC 563</u> 3
Mgt Core 1	<u>ACC 523</u> 3	<u>ACC 561</u> 3			<u>ACC 564</u> 3	BUS M 581* 3
GE	<u>BUS M 520</u> 3	Elective B 3			<u>BUS M 530</u> 3	Elective A 3
Religion	<u>BUS M 540</u> 3	MANEC 453 3			<u>BUS M 550</u> 3	Elective B 3
	ACC 241 3	P MGT 582 3			Elective B 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 503</u> 3	<u>ACC 560</u> 3			<u>ACC 562</u> 3	<u>ACC 563</u> 3
Mgt Core 1	<u>ACC 523</u> 3	<u>ACC 561</u> 3			<u>ACC 564</u> 3	BUS M 581* 3
GE	<u>BUS M 520</u> 3	Elective A 3			<u>BUS M 530</u> 3	<i>I Sys Elec</i> 3
Religion	<u>BUS M 540</u> 3	MANEC 453 3			<u>BUS M 550</u> 3	<i>I Sys Elec</i> 3
	ACC 241 3	P MGT 582 3			<i>I Sys Elec</i> 3	
	15	15			15	12

SCHEDULE #3: WINTER INTERNSHIP						
Assumed Complete	Fall 2012	Winter 2013	Spring 2013	Summer 2013	Fall 2013	Winter 2014
Jr. Core	<u>ACC 503</u> 3	<u>ACC 599R</u> 3	<u>ACC 563</u> 3	ACC 241 3	<u>ACC 562</u> 3	<u>ACC 560</u> 3
Mgt Core 1	<u>ACC 523</u> 3	(Elective B)	Elective A 3	Elective B 3	<u>ACC 564</u> 3	<u>ACC 561</u> 3
GE	<u>BUS M 520</u> 3				<u>BUS M 530</u> 3	BUS M 581* 3
Religion	<u>BUS M 540</u> 3				<u>BUS M 550</u> 3	P MGT 582 3
	MANEC 453 3				Elective B 3	
	15.5	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 B** requirements may be filled with any MSM course from the SOA Elective Course List.

* **BUS M 581** should be taken the final semester.