

# SOA – Proposed Study List (PSL)

MAcc – Tax  
Fall 2008

Name: \_\_\_\_\_

BYU ID#: \_\_\_\_\_

Date: \_\_\_\_\_

Anticipated Graduation Date: \_\_\_\_\_

Semester to Pay Graduate Tuition: \_\_\_\_\_

**RETURN THIS FORM TO 560 TNRB BY JUNE 6, 2008.**

Course Number	Cr Hr	Prev Taken <i>Semester</i>	Semesters Available	2008		2008-2009				2009-2010				
				Sp <sub>08</sub>	Su <sub>08</sub>	F <sub>08</sub>	W <sub>09</sub>	Sp <sub>09</sub>	Su <sub>09</sub>	F <sub>09</sub>	W <sub>10</sub>	Sp <sub>10</sub>	Su <sub>10</sub>	
Acc 241	3		F, W, Sp, Su											
MSM Grad Core	12		Fall Only			12*								
MBA 593R	.5		Fall Only			.5*								
MBA 509	3		W, Sp											
Acc or ManEc 453	3		F, W, Sp											
MBA 581 (Strategy)	3		F, W											
P Mgt 582 (Policy)	3		F, W, Sp											
Acc 503	3		F, W											
Acc 523	3		Fall Only			3								
Acc 560	3		Winter Only				3							
Acc 561	3		Winter Only				3							
Acc 562	3		Fall Only							3				
Acc 563	3		W, Sp											
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													
Other courses														
Total														

\*Taken as an envelope in the same semester.

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

# BYU – School of Accountancy (SOA) Tax

Effective Fall 2008  
(For students admitted to the SOA Fall 2008)

	Course	Hours	Total Hours
<b>Accounting Core I:</b>	Acc 241	3	
<b>Accounting Major (1st Year):</b>	Acc 401, 402, 403, 404, 405, 406	24	<u>27</u>
<b>MSM Graduate Core:</b>			
Finance (MBA 520), Operations Mgt (MBA 530), Org Behavior (MBA 540), Marketing Mgt (MBA 550), Management Seminar (MBA 593R)		12.5	
Communications	MBA 509	3	<u>15.5</u>
<b>General SOA/Management:</b>			
Money, Banking & Business	Acc or ManEc453	3	
Strategic Management	MBA 581	3	
Ethics, Business & Society	P Mgt 582	3	9
<b>General Tax:</b>			
Advanced Financial Accounting	Acc 503	3	
Tax Research Methodology	Acc 523*	3	
Special Problems in Federal Taxation	Acc 560	3	
Corporate Taxation I	Acc 561	3	
Corporate Taxation II	Acc 562	3	
Taxation of Partnerships	Acc 563	3	
Taxation of Estates, Gifts, and Fiduciaries	Acc 564	3	21
<b>Elective Group A: Choose one (3 hours) from the following:</b>			
Current Tax Policy – Estate Planning (Winter)	Acc 565R	3	
Current Tax Policy – Adv Individual (Winter)	Acc 565R	3	
Current Tax Policy – State & Local (Spring)	Acc 565R	3	
Taxation of Foreign Income (Winter)	Acc 568	3	3
<b>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:</b>			
Any MSM course from the SOA Elective Course List or other courses as approved by the program coordinator. Acc 343 and Acc 545 count as a <b>non-accounting</b> elective. The SOA Elective Course List is available in 560 TNRB.			9
Tax Program Hours:			<u>42</u>
<b>Total Master of Accountancy Hours:</b>			<u><b>84.5</b></u>

\* Acc 523 must be taken concurrently with the MSM Graduate Core  
- Students must have a minimum of 150 university credit hours to receive the MAcc and BS degrees concurrently.

- Students must have a Program Courses GPA of 3.0 or higher to qualify for graduation. No D credit is allowed.

**TAX STEM**  
**SAMPLE Class Schedules for Fall 2008**

<b>SCHEDULE #1: REGULAR</b>						
Assumed Complete	Fall 2008	Winter 2009	Spring 2009	Summer 2009	Fall 2009	Winter 2010
Jr. Core	<b><u>MSM Core</u></b> 12	<b><u>Acc 560</u></b> 3			<b><u>Acc 562</u></b> 3	<b><u>Acc 563</u></b> 3
Mgt Core 1	<b><u>MBA 593R</u></b> 5	<b><u>Acc 561</u></b> 3			<b><u>Acc 564</u></b> 3	<b><u>Elective A</u></b> 3
Acc 241	<b><u>Acc 523</u></b> 3	ManEc 453 3			Acc 503 3	<b><u>MBA 581*</u></b> 3
GE		MBA 509 3			P Mgt 582 3	Elective B 3
Religion		Elective B 3				Elective B 3
	15.5	15			12	15

<b>SCHEDULE #2: REGULAR with Information Systems Certificate**</b>						
Assumed Complete	Fall 2008	Winter 2009	Spring 2009	Summer 2009	Fall 2009	Winter 2010
Jr. Core	<b><u>MSM Core</u></b> 12	<b><u>Acc 560</u></b> 3			<b><u>Acc 562</u></b> 3	<b><u>Acc 563</u></b> 3
Mgt Core 1	<b><u>MBA 593R</u></b> 5	<b><u>Acc 561</u></b> 3			<b><u>Acc 564</u></b> 3	<b><u>Elective A</u></b> 3
Acc 241	<b><u>Acc 523</u></b> 3	<i>I Sys Elec</i> 3			Acc 503 3	<b><u>MBA 581*</u></b> 3
GE		MBA 509 3			<i>I Sys Elec</i> 3	<i>I Sys Elec</i> 3
Religion		P Mgt 582 3			ManEc 453 3	
	15.5	15			15	12

<b>SCHEDULE #3: WINTER INTERNSHIP</b>						
Assumed Complete	Fall 2008	Winter 2009	Spring 2009	Summer 2009	Fall 2009	Winter 2010
Jr. Core	<b><u>MSM Core</u></b> 12	<b><u>Acc 599R</u></b> 3	<b><u>Acc 563</u></b> 3	Elective B 3	<b><u>Acc 562</u></b> 3	<b><u>Acc 560</u></b> 3
Mgt Core 1	<b><u>MBA 593R</u></b> 5	(Elective B)	MBA 509 3		<b><u>Acc 564</u></b> 3	<b><u>Acc 561</u></b> 3
Acc 241	<b><u>Acc 523</u></b> 3				Acc 503 3	<b><u>MBA 581*</u></b> 3
GE					P Mgt 582 3	Elective A 3
Religion					ManEc 453 3	Elective B 3
	15.5	3	6	3	15	15

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

\*\*Pending University approval

SCHEDULE #4: BS / ACC or BS / BUSINESS WITH JR. CORE EQUIVALENT COMPLETE REGULAR						
Assumed Complete	Fall 2008	Winter 2009	Spring 2009	Summer 2009	Fall 2009	Winter 2010
Jr. Core	<b><u>MSM Core</u></b> <b><u>12</u></b>	<b><u>Acc 560</u></b> <b><u>3</u></b>	MBA 509 3		<b><u>Acc 562</u></b> <b><u>3</u></b>	
Mgt Core 1	<b><u>MBA 593R</u></b> <b><u>5</u></b>	<b><u>Acc 561</u></b> <b><u>3</u></b>			<b><u>Acc 564</u></b> <b><u>3</u></b>	
Acc 241	<b><u>Acc 523</u></b> <b><u>3</u></b>	Acc 563 3			Acc 503 3	
GE		Elective A 3			Elective B 3	
Religion		Elective B 3			Elective B 3	
	15.5	15	3		15	

**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 or other courses as approved by the program coordinator. Check with 560 TNRB if there is a question.
- **Acc/ManEc 453**, Money, Banking & Business, is required for all accounting students. The Jr. Core is prerequisite.
- \* **MBA 581** should be taken the final semester.