School of Accountancy (SOA)
MAcc — Professional Accountancy

Effective for Students Admitted Fall 2019

		Course	Hours	Total Hours	
INTEGRATED—BS Degree					
Accounting Jr. Core:	ACC 401, 402, 403, 404, 405, 406		24		
				24	
General Management Required Courses					
Business Law		ACC 241	3		
Strategic Management*		STRAT 560	3		
Ethics for Accounting		MSB 571	3		
Business Finance*		FIN 520	3		
Operations Management*		GSCM 530	3		
Organizational Behavior*		HRM 540	3		
Money and Economics		ACC 453	3	21	45

*MAcc equivalent of BS Accounting requirement

Professional Accountancy Required Courses:				
Research Seminar	ACC 515	3		
Advanced Taxation	ACC 522	3		
Accounting Data Analytics	ACC 525	3		
Advanced Financial Statement Auditing	ACC 530	3		
Advanced Management Accounting	ACC 531	1.5		
Advanced Professional Financial Accounting	ACC 540	3		
Financial Statement Analysis	ACC 541	1.5		
			18	
Professional Accountancy Electives (18 hours required):			18	

Students are required to take 18 credit hours from the Professional Accountancy Approved Elective Courses. Students are encouraged to complete one or more emphases.

Professional Accountancy Program Hours	36
TOTAL HOURS	**81**

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

PROFESSIONAL ACCOUNTING

SAMPLE Class Schedules for Fall 2019

SCHEDULE #1: REGULAR						
Assumed Complete	Fall 2019	Winter 2020	Spring 2020	Summer 2020	Fall 2020	Winter 2021
JR. CORE	**ACC 515 3**	**ACC 540 3**			**ACC 522 3**	**ACC 531 1.5**
ECON 110	**ACC 525 3**	ACC 241 3			**GSCM 530 3**	**ACC 541 1.5**
M COM 320	**ACC 530 3**	ACC 453 3			**HRM 540 3**	STRAT 560 3
GE	**FIN 520 3**	MSB 571 3			Elective 3	Elective 3
RELIGION		Elective 3			Elective 3	Elective 3
						Elective 3
	12	15			15	15

SCHEDULE #2: WINTER INTERNSHIP						
Assumed Complete	Fall 2019	Winter 2020	Spring 2020	Summer 2020	Fall 2020	Winter 2021
JR. CORE	**ACC 515 3**	**ACC 599R 3**	**ACC 522 3**	ACC 241 3	**GSCM 530 3**	**ACC 531 1.5**
ECON 110	**ACC 525 3**	(Elective)	MSB 571 3	STRAT 391 3	**HRM 540 3**	**ACC 540 3**
M COM 320	**ACC 530 3**				Elective 3	**ACC 541 1.5**
GE	**FIN 520 3**				Elective 3	ACC 453 3
RELIGION					Elective 3	Elective 3
						Elective 3
	12	3	6	6	15	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.

EMPHASES FOR PROFESSIONAL ACCOUNTANCY ELECTIVES

Professional Stem students are required to take 6 approved electives (a total of 18 credits). There are 8 emphases to choose from with 9 credits required for each emphasis. The emphases are: Assurance and Advisory, Banking and Asset Management, Consulting and Advisory Services, Data Analytics, Healthcare Industry, International Accounting, Management and Consulting, and Taxation. You are encouraged to complete one or more emphasis.

Emphases for Electives (9 hours each)

If you have questions about the significance of any of 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 (W)

Complete 2 of the following classes:

- ACC 542 Fair Value and Other Measurements (W)
- ACC 555 Data Communications and Security/Accounting Data Analytics 2 (F)
- ACC 556 Database Analysis and Design (F)
- IS 515 Spreadsheets for Business Analysis (F,W)
- IS 520 Spreadsheet Automation (F,W)
- IS 555 Data Mining for Business Intelligence (F)
- MBA 621 Advanced Corporate Finance (F,W)
- MBA 622 Investments (F,W)
- MBA 623 Corporate Governance (W)
- MBA 624 Capital and Security Markets (F,W)
- MBA 626 Derivatives and Fixed Income (F)
- MBA 627 International Finance (F)

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:

- ACC 542 Fair Value and Other Measurements (W)
- MBA 620 Personal Financial Planning (F)
- MBA 621 Advanced Corporate Finance (F,W)
- MBA 622 Investments (F,W)
- MBA 624 Capital and Security Markets (F,W)

Consulting and Advisory Services (Mike Drake, Scott Hobson, Jake Thornock)

The Consulting and Advisory Emphasis helps prepare students for a career in consulting fields. This emphasis allows class choices that provide skills in various areas of specialized interest such as finance, human resources, and real estate.

1. ACC 542 Fair Value and Other Measurements (W)
2. ACC 557 Management Consulting and Projects (F)

Complete 1 of the following classes:

- IS 515 Spreadsheets for Business Analysis (F,W)
- MBA 546 Human Resource Management Skills (W)
- MBA 620 Personal Financial Planning (F)
- MBA 621 Advanced Corporate Finance (F,W)
- MBA 622 Investments (F,W)
- MBA 623 Corporate Governance (W)
- MBA 624 Capital and Security Markets (F,W)
- MBA 626 Derivatives and Fixed Income (F)
- MBA 627 International Finance (F)
- MBA 661 Global Business Negotiations (F)
- 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. If you complete the Data Analytics Emphasis, you will have completed the requirements for the Accounting Information Systems Certificate.

1. ACC 555 Data Communications and Security/Accounting Data Analytics 2 (F)
2. ACC 556 Database Analysis and Design (F)

Complete 1 of the following classes:

- IS 515 Spreadsheets for Business Analysis (F,W)
- IS 520/MBA 614 Spreadsheet Automation (F,W)
- IS 555 Data Mining for Business Intelligence (F)

Healthcare Industry (Bill Tayler)

The Healthcare Industry 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 Industry Emphasis, you will have completed the requirements for the Healthcare Industry Scholarship (marriottschool.byu.edu/his/).

1. ACC 588 Healthcare Industry Dynamics (W)
2. MPA 589R Healthcare Executive Lectures (F)
3. Complete 2 of the following classes:
   - ACC 531 Advanced Management Accounting (W)
   - HLTH 316 Health Systems Policy (F)
   - HLTH 423 Population Health (F)
   - HLTH 607 Public Health Administration (F)
   - LAW 707 Health Law and Policy (W)
   - IS 552 (Capstone)
   - IS 555 Advanced Data Analytics (the course-required project must be healthcare-related) (F)

- IS 590R Machine Learning and Information Visualization (the course-required project must be healthcare-related) (F)
- MBA 537 Change Management (the course-required project must be healthcare-related) (W)
- MBA 619 Customer Relations Management (the course-required project must be healthcare-related) (W)
- MBA 634 Quality Management (the course-required project must be healthcare-related) (W)
- MPA 631 Program Evaluation (the course-required project must be healthcare-related) (W)
- MPA 638 Program Design (the course-required project must be healthcare-related) (W)
- MPA 690R Public Management Field Study - Healthcare Finance (W)

International Accounting (Cassy Budd, Greg Burton, Scott Hobson, 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:

- ACC 591R Readings and Conferences - InternationalHub Research (F,W,Sp,Su)
- MBA 627 International Finance (F)
- MBA 661 Global Business Negotiations (F)
- 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. The emphasis is composed of four main components, with course options within each component.

Complete 3 of the following 4 components, and complete at least 1 class in each of those 3 components:

1. **Consulting:** ACC 557 Management Consulting and Projects (F) *or* MBA 690R Management Field Study (F,W)
2. **Spreadsheets:** IS 515 Spreadsheets for Business Analysis (F,W) *or* IS 520 Spreadsheet Automation (F,W)
3. **Finance:** MBA 621 Advanced Corporate Finance (F,W)
4. **Other Management:** MBA 532 Strategic Sourcing (W) *or* MBA 537 Change Management (W) *or* MBA 544 Team Management and Consultation (F,W) *or* MBA 546 Human Resource Management Skills (W) *or* MBA 619 Customer Relationship Management (W) *or* MBA 634 Quality Management (W)

Taxation (John Barrick, Troy Lewis, Brian Spilker, Bryan Stewart, Ron Worsham)

The Taxation Emphasis provides tax knowledge for people preparing for roles as closely held business owners, CFOs, controllers, and partners in local or regional CPA firms. Among other things, this emphasis prepares students to better understand and communicate about tax planning strategies and tax compliance requirements as they work with management, advisors, and clients.

Complete 3 of the following classes:

- ACC 523 Tax Research Methodology (F)
- ACC 560 Special Problems in Federal Taxation (F)
- ACC 561 Corporate Taxation 1 (W)
- ACC 562 Corporate Taxation 2 (F)
- ACC 563 Taxation of Partnerships (W,Sp)
- ACC 565R Current Tax Policy – Advanced Individual Taxation (F)
- ACC 566 Methods and Advanced Accounting for Income Taxes (W)

Professional Accountancy Approved Elective Courses

Accounting

ACC 523	Tax Research Methodology (F)
ACC 542	Fair Value and Other Measurements (W)
ACC 545	International Accounting (Sp)
ACC 550	Fraud Prevention and Detection (W)
ACC 555	Data Communications and Security/Accounting Data Analytics 2 (F)
ACC 556	Database Analysis and Design (F)
ACC 557	Management Consulting and Projects (F)
ACC 560	Special Problems in Federal Taxation (F)
ACC 561	Corporate Taxation 1 (W)
ACC 562	Corporate Taxation 2 (F)
ACC 563	Taxation of Partnerships (W,Sp)
ACC 565R	Current Tax Policy - Advanced Individual Taxation (F)
ACC 566	Methods and Accounting for Income Taxes (W)
ACC 591R	Readings and Conference – InternationalHub or RevenueHub Research (F,W,Sp,Su)
ACC 599R	Academic Internship (W,Sp,Su)

Finance

FIN 418	Financial Planning (same class as MBA 620) (F,W)

Human Resource Management

HRM 402	Human Resource Management (F,W)
HRM 413	Leadership (F,W)

Information Systems

IS 515	Spreadsheets for Business Analysis (F,W)
IS 520	Spreadsheet Automation (same class as MBA 614) (F,W)
IS 555	Data Mining for Business Intelligence (F)

MBA

MBA 532	Strategic Sourcing (W)
MBA 537	Change Management (W)
MBA 544	Team Management and Consultation (F,W)
MBA 546	Human Resource Management Skills (W)
MBA 614	Spreadsheet Automation (same class as IS 520) (F,W)
MBA 619	Customer Relationship Management (W)
MBA 620	Personal Financial Planning (same class as FIN 418) (F)
MBA 621	Advanced Corporate Finance (F,W)
MBA 622	Investments (F,W)
MBA 623	Corporate Governance (W)
MBA 624	Capital and Security Markets (F,W)
MBA 626	Derivatives and Fixed Income (F)
MBA 627	International Finance (F)
MBA 634	Quality Management (W)
MBA 661	Global Business Negotiations (F)
MBA 686	Real Estate Analysis: Finance and Investment (F,W)
MBA 690R	Management Field Study (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)