

# MASTER OF SCIENCE IN MANAGEMENT **TAXATION**

This area of concentration trains individuals to provide expert guidance on tax matters to business organizations and individuals. The taxation curriculum strives to develop student skills in three areas: technical competence in current state, federal, and international tax laws; evaluation of tax consequences of business and investment decisions; and conceptual understanding of the impact of the nation's tax policies on the economy and specific industries or firms. Skills developed in the taxation program are highly valued by accounting and law firms, corporate tax departments, and government agencies.

## Foundation Courses

Students admitted to the MS-Taxation program without sufficient background must complete the following additional courses:

- BUS ADM 405 Income Tax Accounting I. 3 cr.
- BUS ADM 703 Financial Accounting. 3 cr. (B or better grade required)
- BUS ADM 721 Financial Accounting Theory. 3 cr.

*In order to enroll in BUS ADM 721, a B or better grade in BUS ADM 703 must be earned within the prior 3 years.*

## Core Courses (21–24 credits)

- BUS ADM 406 Income Tax Accounting II
- BUS ADM 820 Tax Research, Practice and Procedure
- BUS ADM 821 Business Taxation
- BUS ADM 823 Corporate Income Taxation
- BUS ADM 826 Tax Planning for Individuals
- BUS ADM 828 Taxation of Partnerships, S Corporations, and LLCs
- BUS ADM 831 Multistate Income Taxation
- BUS ADM 834 International Taxation

## Elective Courses (6–9 credits)

- BUS ADM 832 Property Taxation
- BUS ADM 837 Sales and Use Taxation
- BUS ADM 838 Managing State and Local Audits
- BUS ADM 839 Topics in Taxation (current topics)
- Other approved graduate business courses (maximum of 9 credits)

**Degree completion: 30 Credits**