

# M.S. in Taxation Program Courses

## Foundation Coursework [0 - 27 credits]

- **Accounting Foundation Courses**

Note: To meet accounting undergraduate equivalency requirements, students may be required to complete some or all of the courses listed below. A maximum of 27 credits of the Foundation Coursework (Accounting and Business Prep Courses) may be waived.

Foundation Course "Waivers": Information pertaining to course waivers can be viewed on the [MBA website](#).

ACCT 505      Accounting Essentials (1.5 cr) -or- ACCT 201 and ACCT 202  
*Prerequisite: grad standing*

ACCT 405      Income Taxation (3 cr)  
*Prerequisite: ACCT 505 -or- ACCT 201 and ACCT 202*

ACCT 510      Intermediate Accounting I (3 cr) -or- ACCT 301  
*Prerequisite: ACCT 505*

ACCT 511      Intermediate Accounting II (3 cr) -or- ACCT 302

ACCT 512      Auditing plus Accounting Information Systems (3 cr) -or- ACCT 317 and ACCT 401

ACCT 513      Intermediate Accounting III / Advanced Accounting (3 cr)  
*-or- ACCT 310 and ACCT 403*

ACCT 306      Cost Accounting (3 cr) ACCT 605 Performance Management and Accounting (3) may be used to satisfy

- **Non-accounting Foundation Courses**

ECON 505      MicroEconomics (1.5 cr)

ECON 506      MacroEconomics (1.5 cr)

FIN 505      Essentials of Finance (1.5 cr)

OPRE 505 Fundamentals of Statistics (1.5 cr)

OPRE 506 Managerial Statistics (1.5 cr)

•

## **Degree Requirements [30 credits]**

- **Required Taxation Courses [21 credits]**

TAXA 650 Tax Research and Writing (3 cr)

TAXA 651 Fundamentals of Federal Income Taxation I (3 cr)

TAXA 652 Corporate Taxation (3 cr)

TAXA 653 Partnership Taxation (3 cr)

TAXA 654 Tax Practice and Procedure (3 cr)

TAXA 655 Tax Policy (3 cr)

TAXA 678 Fundamentals of Federal Income Taxation II (3 cr)

- **Elective Taxation Courses [9 credits]**

Choose from the following offerings.

TAXA 660 Estate and Gift Taxation (3 cr)

TAXA 662 Foreign Taxation (3 cr)

TAXA 663 Qualified Pension and Profit-Sharing Plans (3 cr)

TAXA 664 Executive Compensation (2 cr)

TAXA 665 Tax Exempt Organizations (2 cr)

TAXA 667 Estate Planning (3 cr)

TAXA	668	Business Planning (3 cr)
TAXA	670	Income Taxation of Estates and Trusts (3 cr)
TAXA	671	Corporate Reorganizations (3 cr)
TAXA	672	State and Local Taxation (3 cr)
TAXA	674	Consolidated Corporations (2 cr)
TAXA	675	Advanced Real Estate Taxation (2 cr)
TAXA	679	Welfare Benefit Plans (2 cr)
TAXA	680	Advanced Qualified Pension and Profit-Sharing Plans (3 cr)
TAXA	682	Bankruptcy Taxation (2 cr)
TAXA	683	Basics in Financial Planning (3 cr)
TAXA	684	S-Corporations (1 cr)
TAXA	799	Independent Study (1-2 cr)