



Degree to be Suspended:

Prerequisites

An undergraduate background in accounting is helpful but not necessary for the successful completion of the MSBA Taxation program.

Prior to enrolling in program courses, the graduate faculty will assume that students are proficient in mathematics, statistics and computer usage. The following skills may be attained through prior coursework, review classes or experience. These proficiency courses do not count toward program requirements:

- Introductory coursework in probability and statistics
- One semester of calculus is strongly preferred
- Ability to use common personal computing hardware and software, including word processing and spreadsheet programs

Foundation Courses

For students without an undergraduate business degree, three foundation courses are required for the program:

ECON 204 Business Economics (3 units)  
MBA 201 Accounting (2 units)  
MBA 203 Legal Environment of Management (2 units)

These courses must be completed before Full Classification into the MSBA/Taxation Program Requirements can be approved.

Program Requirements

Required Courses (15 units)

ACCY 269 Individual and Business Income Tax Accounting (3 units)  
ACCY 270 Tax Research and Procedure (3 units)  
ACCY 271 Tax Accounting Periods and Methods (3 units)  
ACCY 272 Taxation of Business Enterprises I: Corporations (3 units)  
ACCY 273 Taxation of Business Enterprises II: Partnerships (3 units)

Elective Courses (12 units)

ACCY 250 Financial Accounting (3 units)  
ACCY 251 Foundation of International Accounting (3 units)  
ACCY 274 Estate, Gift and Trust Taxation (3 units)  
ACCY 275 International Wealth and Asset Management (3 units)  
ACCY 276 US Taxation of International Transactions (3 units)  
ACCY 277 Comparative International Tax Systems (3 units)  
ACCY 281 issues in International Accounting Strategy (3 units)  
ACCY 296 Experimental Offerings in Accountancy (3 units)  
ACCY 299 Special Problems in Accountancy/ Taxation (3 units)

Culminating Experience (3 units)

Select one of the following:

ACCY 276\* US Taxation of International Transactions (3 units)  
ACCY 500B Project (3 units)

Can be taken as an elective course.

# MSBA Taxation

## Fall 2005 to Present

Status	Fall 05	Spring 06	Fall 06	Spring 07	Fall 07	Spring 08	Fall 08
Applied	33	31	20	8	11	6	17
Admitted	24	19	16	8	10	6	?
Enrolled	15	12	15	8	?	?	?

Applicants  
6 Qualify

*Average Size of Enrolled Group = 12.5; projection for Fall 08: 4-6*

Currently, there are 42 enrolled as “Fully Classified” 3 (Conditionally Classified” and 4 “Pre-Taxation” students.

*FC= students with completed foundations courses and only the 30 units of Program Requirement (core) courses remaining and no academic standing issues.*

*CC= students with fewer than 2 foundation courses remaining or students that have some other academic issue that we need to track. They can register for Foundation and Program Requirement (core) courses..*

*Pre-MIS = students required to take 3 or more foundation courses. Students in this classification can only register for foundation courses tracked to insure that they meet the conditions of their classification.*