MS Accounting

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General Characteristics
The MS Accounting program is a one-year academic course of study designed to prepare students for careers in taxation or public accounting. The program is designed to meet the 150-semester-hour (225 quarter-hour) education requirement that the American Institute of Certified Public Accountants (AICPA) adopted to qualify for membership.

The 45-quarter-unit taxation specialization program begins with a three-week intensive session in the summer immediately preceding commencement of the fall quarter and continues through the spring quarter of the following year. The program requires an internship during the winter quarter. The student who successfully completes the internship receives credit for 9 quarter units.

The learning goals of the MS Accounting program are for students to be able to:

- Research tax literature to identify potential solutions to tax issues.
- Analyze and solve tax compliance issues through the application of critical-thinking skills.
- Communicate complex tax information and solutions orally and in writing to support decision-making.
- Prepare state and federal tax returns for individuals and business entities.
- Recognize and apply ethical and professional responsibility concepts in tax practice.

Prerequisites
Students entering the MS Accounting program are required to have a background in taxation of corporations and partnerships equivalent to the Cal Poly course, BUS 417 Taxation of Corporations and Partnerships. Applicants lacking this prerequisite may be admitted on a conditionally classified basis.

Admission/Acceptance Requirements
Acceptance to the program is based upon an applicant’s:

- successful completion of an accredited undergraduate program of study with a minimum of (i) one (1) course in federal taxation and (ii) eight (8) quarter units in accounting or two (2) years of equivalent experience in accounting,
- prior academic performance with particular emphasis placed on performance during the last 90 graded quarter units completed prior to application (or equivalent), and
- achievement on the Graduate Management Admission Test (GMAT).

Tuition and Fees
The MS Accounting program is offered through Continuing Education and University Outreach. As such, the program carries a separate tuition and fee schedule available in the Office of the Associate Dean of Graduate Programs, Orfalea College of Business.

Program of Study
The program presently focuses on a specialization in taxation. Students who, prior to admission into the program successfully completed a tax course required as part of the curriculum, must take an advisor-approved elective in lieu of the course successfully taken.

MS Accounting, Specialization in TAX

<table>
<thead>
<tr>
<th>Course</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>GSB 529 Effective Communication Skills for Managers</td>
<td>4</td>
</tr>
<tr>
<td>GSA 536 Taxation of Trusts, Estates, and Transfer Taxes</td>
<td>4</td>
</tr>
<tr>
<td>GSA 537 State and Local Taxation</td>
<td>4</td>
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<tr>
<td>GSA 538 Current Developments in Taxation</td>
<td>4</td>
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<tr>
<td>GSA 539 Internship</td>
<td>9</td>
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<tr>
<td>GSA 540 Taxation of Corporations and Partnerships or advisor-approved elective</td>
<td>4</td>
</tr>
<tr>
<td>GSA 546 Tax Research and Administrative Procedures</td>
<td>4</td>
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<tr>
<td>GSA 548 Advanced Individual Taxation and Tax Planning</td>
<td>4</td>
</tr>
<tr>
<td>GSA 549 Advanced Taxation of Flow-through Entities (includes comprehensive examination)</td>
<td>4</td>
</tr>
<tr>
<td>GSA 550 Advanced Corporate Taxation</td>
<td>4</td>
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Total: 45 units