

Master of Science in Accountancy: Taxation Specialization



SAN DIEGO STATE
UNIVERSITY

CHARLES W. LAMDEN
SCHOOL OF ACCOUNTANCY

Overview

The objective of the Master of Science degree program in Accountancy (MSA) is to provide students with advanced technical competencies in a specialized area within the field of accounting. The MSA-Taxation Specialization (TAX) program provides in-depth specialization in taxation to prepare students for a successful career as a tax professional with a public accounting firm, a corporate tax department, or governmental agency. The program develops the skills and expertise tax professionals need to assist clients with a variety of tax federal, state, local and international issues. The MSA-TAX also emphasizes developing student research, communication and problem-solving skills so they can dependably assist clients with business transactions. The MSA-TAX prepares students to take the Certified Public Accountant (CPA) exam and the Enrolled Agents Exam (EA).

Core Business Prerequisite Courses

Core business prerequisites that have not been met prior to enrolling in the MSA-TAX program are expected to be satisfied by completing graduate courses at SDSU.

BA 623: Statistical Analysis (undergraduate equivalent: statistical analysis for business)

BA 624: Organizational Behavior and Leadership (undergraduate equivalent: management and organizational Behavior)

BA 625: Financial and Management Accounting (undergraduate equivalent: financial and managerial accounting)

BA 626: Business Economics (undergraduate equivalent: microeconomics and macroeconomics)

BA 629: Financial Management (undergraduate equivalent: fundamentals of finance)

Note: Students with an undergraduate degree in business will have likely satisfied this entire set of prerequisites.

Completion of these courses will not count toward the MSA degree. See the Graduate Bulletin for course descriptions.

Accountancy Core Courses

Accountancy core courses that have not been completed prior to enrolling in the MSA-TAX program must be completed as part of the MSA degree.

ACCTG 620: Financial Measurement and Reporting (equivalent non-MSA course: intermediate accounting)

ACCTG 621: Accounting Information Systems

ACCTG 624: Tax for Managers (equivalent non-MSA course: taxation for business entities)

ACCTG 625: Managerial and Financial Reporting and Analysis (equivalent non-MSA course: cost accounting)

ACCTG 626: Assurance and Auditing Services (equivalent non-MSA course: auditing)

Note: Students with an undergraduate degree in accounting will have likely completed equivalent courses. Equivalent courses completed prior to enrolling in the MSA program will be waived or replaced with appropriate elective courses as needed. See the Graduate Bulletin for course descriptions. Only three core accountancy courses (9 units) may be included as part of the MSA program of study.

Example Programs of Study^{1, 2}

The MSA-TAX program requires students complete at least ten courses (i.e., a minimum of 30 semester units) beyond the core business prerequisites. The following are example Programs of Study (POS) for MSA-TAX students. The sets of courses are not exhaustive and other course may be taken depending on students' individual needs with adviser approval. Official Programs of Study (POS) are determined by an MSA Adviser based on students' goals. Students must meet with an MSA-TAX adviser prior to enrolling in any courses. See the Graduate Bulletin for course prerequisites and additional course information.

Sample POS: Non-Accounting Undergraduate Major		Practice Area: Taxation	
Course No.	Course Title	Units	Semester Offered
ACCTG 620*	Financial Measurement and Reporting	3	Fall/Spring
ACCTG 621*	Accounting Information Systems	3	Fall/Spring
ACCTG 624*	Tax for Managers	3	Fall/Spring
ACCTG 625*	Managerial and Financial Reporting and Analysis	3	Fall/Spring
ACCTG 626*	Assurance and Auditing Services	3	Fall/Spring
ACCTG 650	Tax Research	3	Fall/Spring/Summer
ACCTG 651	Corporate Tax	3	Spring
ACCTG 654	Partnership Tax	3	Fall/Spring/Summer
ACCTG 656	California and Multi-State Tax	3	Fall
	<u>Tax Electives Choose One:</u>	3	Fall/Spring
ACCTG 503	Individual Income Tax		
ACCTG 655	Tax Planning for High Net Worth Individuals		
ACCTG 657	Accounting for Income Tax		
ACCTG 659	International Tax		
FIN 585	Estate Planning		
ACCTG 630	Ethics in Accounting	3	Fall/Spring/Summer
ACCTG 790	Case Studies in Accounting Practice (required capstone)	<u>3</u>	Fall/Spring
	Total units	36	

Sample POS: Accounting Undergraduate Major		Practice Area: Taxation	
Course No.	Course Title	Units	Semester Offered
ACCTG 650	Tax Research	3	Fall/Spring/Summer
ACCTG 651	Corporate Tax	3	Spring
ACCTG 654	Partnership Tax	3	Fall/Spring/Summer
ACCTG 656	California and Multi-State Tax	3	Fall
	<u>Tax Electives Choose Four:</u>	12	Fall/Spring
ACCTG 503	Individual Income Tax		
ACCTG 655	Tax Planning for High Net Worth Individuals		
ACCTG 657	Accounting for Income Tax		
ACCTG 659	International Tax		
FIN 585	Estate Planning		
Free Elective	Any other appropriate course approved by the tax advisor		
ACCTG 630	Ethics in Accounting	3	Fall/Spring/Summer
ACCTG 790	Case Studies in Accounting Practice (required capstone)	<u>3</u>	Fall/Spring
	Total units	30	

¹ A minimum of 12 units of accountancy courses must be numbered 650 or higher, including the ACCTG 790.

² A maximum of 9 units of 500 level courses may be included in a POS.

* Equivalent courses completed prior to enrolling in the MSA program will be waived or replaced with appropriate elective courses as needed.

For questions contact Professor Steven Gill (sgill@mail.sdsu.edu)

Rev. June 2014