TAXATION, MS

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Introduction
The world of tax is constantly changing. Globalization and increased competition, both domestically and internationally, have created a situation where tax law is helping to shape social, political, economic, and business policies and agendas. Because of this constant change, the demand for tax professionals potentially may grow by more than 20% in the next decade. To meet market demand for tax professionals, the MS in Taxation degree program gives students the tax skills and knowledge they need to succeed in this dynamic and intriguing career field.

We offer a 4+1 program that allows our current undergraduate accounting students to pursue the master of science degree, if they achieve a cumulative GPA of 3.00 or higher in the Intermediate series (ACCT 3220 Intermediate Financial Accounting I, ACCT 3230 Intermediate Financial Accounting II, and ACCT 3320 Intermediate Cost Accounting), without taking the GMAT test. Students are also allowed to replace two undergraduate required accounting courses with two graduate accounting courses. Interested students, please contact the Business School advising team.

The MS in Taxation degree consists of 30-semester hours + 9 hours of prerequisites that may be waived based on prior coursework.

Program Requirements

Tax Prerequisites: (9 semester hours)
The MS in Taxation requires completion of the following accounting prerequisites.
Required Prerequisite Courses (advisor will evaluate transcript for possible waivers, grades must be a C or better to be considered for possible waiver):

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Hours</th>
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</thead>
<tbody>
<tr>
<td>ACCT 6031</td>
<td>Intermediate Financial Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 6032</td>
<td>Intermediate Financial Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 6140</td>
<td>Fundamentals of Federal Income Tax</td>
<td>3</td>
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<td></td>
<td>Total Hours</td>
<td>9</td>
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</tbody>
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1 Equivalent undergrad course: ACCT 3220 Intermediate Financial Accounting I
2 Equivalent undergrad course: ACCT 3230 Intermediate Financial Accounting II
3 Equivalent undergrad course: ACCT 4410 Fundamentals of Federal Income Tax

Course Requirements

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Hours</th>
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<tbody>
<tr>
<td>ACCT 6020</td>
<td>Auditing Theory</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 6054</td>
<td>Accounting Information Systems</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 6150</td>
<td>Taxation of Business Entities</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 6280</td>
<td>Accounting Ethics</td>
<td>3</td>
</tr>
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ACCT 6400 Taxation of C Corporations and Shareholders 3
ACCT 6410 Advanced Tax for Individuals 3
ACCT 6450 Tax Research 3
ACCT 6480 Partnership Taxation 3

Tax Electives
Select two of the following:

- ACCT 6024 Advanced Financial Accounting
- ACCT 6080 Accounting for Government and Nonprofit Organizations
- ACCT 6250 Seminar: Financial Accounting
- ACCT 6260 Seminar: Managerial Accounting
- ACCT 6330 Fraud Auditing
- ACCT 6340 Financial Statement Analysis
- ACCT 6370 International Accounting
- ACCT 6520 Issues in Oil and Gas Accounting
- ACCT 6620 Seminar: Auditing and Other Assurance Services
- ACCT 5939 Internship

Total Hours 30

Students may not receive graduate credit for undergraduate coursework and may not retake any course successfully completed at the undergraduate level with a grade of “C” or better. An advisor will evaluate prior coursework to determine possible substitutions.