

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):

Code	Title	Hours
ACCT 6031	Intermediate Financial Accounting I ¹	3
ACCT 6032	Intermediate Financial Accounting II ²	3
ACCT 6140	Fundamentals of Federal Income Tax ³	3
Total Hours		9

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

Code	Title	Hours
Tax Core		
ACCT 6020	Auditing Theory	3
ACCT 6054	Accounting Information Systems	3
ACCT 6150	Taxation of Business Entities	3
ACCT 6280	Accounting Ethics	3

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:		6
Any ACCT 6000 level course or higher		
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.