

# TAXATION - MASTER OF SCIENCE (MS)

A master's degree in taxation prepares students to become financial professionals who can help a wide range of organizations thrive. Taxation is extremely important to any company because financial information, as analyzed and interpreted by CPAs, allows executives to make informed business decisions that help companies become more successful.

Through our program, our graduates develop specific expertise in the area of taxation by strengthening and enhancing the ability to interpret and communicate information about a company's operations and finances. Academic experience, combined with a practical internship experience, propels our graduates to be proficient in the "language of business" that is taxation.

Coursework in taxation conveys a comprehensive understanding of the theory and concepts that underlie accounting practice. Emphasis is placed on logical reasoning and the development, understanding, and use of information, which enable students to solve problems in accounting and management of organizations and to make sound accounting policy decisions.

## CPA Licensure

Taxation students have many career options to consider after graduation. Those who aspire to pursue careers in public accounting must become Certified Public Accountants (CPAs). The CPA designation is not as critical for other career paths in accounting, but becoming a CPA can be advantageous in any accounting career.

While the CPA requirements of most states have similar components and required courses, the specifics of those requirements differ greatly. Students interested in ultimately pursuing CPA licensure should contact the applicable state licensing board to determine any requirements, including particular courses, they may need to fulfill in order to obtain licensure in a particular state.

## Bachelor's–Accelerated Master's Degree Program

Students may earn this degree as part of the Bachelor's–Accelerated Master's (BAM) degree program, which allows currently enrolled CU Boulder undergraduate students the opportunity to earn a bachelor's and master's degree in a shorter period of time.

For more information, see the Accelerated Master's tab for the associated bachelor's degree(s): Business Administration - Bachelor of Science (BS) (<https://catalog.colorado.edu/undergraduate/colleges-schools/business/programs-study/business-administration/business-administration-bachelor-science-bs/#acceleratedmasterstext>).

## Requirements

The MS taxation degree consists of 10 graduate-level courses. Students can opt to take additional courses. The degree can be completed in 9–20 months, depending on whether the student wants, and is offered, a busy-season (spring) internship.

The following suggested course pathways are recommended based on a traditional starting date (fall semester), completion date (20 months), and undertaking a busy-season internship. Students can deviate from

the suggested pathways depending on their personal timeline and experiences.

## Prerequisites

The following four intermediate-level accounting courses or their equivalent must be completed before starting the master's-level accounting courses. Course equivalency will be assessed by the faculty director during transcript review in the application process.

Code	Title	Credit Hours
ACCT 3220	Corporate Financial Reporting 1	3
ACCT 3230	Corporate Financial Reporting 2	3
ACCT 3320	Cost Management	3
ACCT 3440	Income Taxation of Individuals	3
<b>Total Credit Hours</b>		<b>12</b>

## Required Courses and Credits

Code	Title	Credit Hours
<b>Required Courses</b>		
ACCT 5450	Income Taxation of Business Entities	3
ACCT 5620	Auditing and Assurance Services	3
ACCT 6350	Current Issues in Professional Accounting–Accounting Ethics	3
ACCT 6420	Research and Writing in Income Taxation	3
ACCT 6430	Taxation of Partnerships	3
ACCT 6450	Taxation of Corporations	3
ACCT 6620	Advanced Auditing: Business Risk and Decision Analysis	3
ACCT 6700	Income Taxation	4
BSLW 5120	Advanced Business Law	3
<b>Elective</b>		<b>3</b>
Choose one:		
ACCT 6780	US International Taxation	
ACCT 5100	Oil and Gas Accounting	
ACCT 5240	Advanced Financial Accounting	
ACCT 5250	Financial Statement Analysis	
ACCT 5540	Accounting Information Systems	
ACCT 5550	Data Analytics for Accounting	
ACCT 5820	Topics in Business	
ACCT 6290	Textual Analysis in Business	
<b>Total Credit Hours</b>		<b>31</b>

## Plan(s) of Study

Students will meet with their advisors to plan out their course of study to meet degree requirements.