

# TAXATION, MS

Banner Code: BU-MS-TAX

Website: business.gmu.edu

## Admissions & Policies

### Admissions

Admission to the M.S.T. program is competitive and is based upon the following criteria:

- Applicants must have at a minimum, a U.S. equivalent bachelor's degree from an accredited college or university and
- Must either have a bachelor's with an accounting major or have completed at least 6 credits in *Principles of Accounting*, 6 credits of *Intermediate Financial Accounting*, 3 credits of *Managerial/ Cost Accounting*, 3 credits of *Audit*, 3 credits of *Tax*, and 3 credits of *Accounting Analytics*

For those who have not completed an accounting major, George Mason University recommends completion of the following courses at NVCC (or the equivalent at another university, including here at George Mason University) to satisfy the course requirements needed to be eligible for admission to the M.S. in Taxation:

ACC 211: **Principles of Accounting I** (3 credits)

ACC 212: **Principles of Accounting II** (3 credits)

ACC 221: **Intermediate Accounting I** (3-4 credits)

ACC 222: **Intermediate Accounting II** (3-4 credits)

ACC 231: **Cost Accounting I** (3-4 credits)

ACC 241: **Auditing I** (3 credits)

ACC 261: **Principles of Federal Taxation I** (3 credits)

ACC 263: **Data Analytics and Statistics in Accounting** (3 credits)

## Requirements

### Degree Requirements

Total credits: 30

The M.S.T. program requires a minimum of 30 semester hours of graduate course work, including 18 hours from the required "core" M.S.T. courses and 12 hours of elective tax courses.

### Required Courses

Each candidate must complete the following core courses unless, in the opinion of the program director, the candidate has had previous comparable graduate-level course work that would justify substitution of other graduate courses.

Code	Title	Credits
ACCT 700	Federal Income Taxation	3
ACCT 702	Tax Practice, Procedure, and Research	1.5
ACCT 703	Corporate Taxation	3
ACCT 704	Corporate Mergers and Acquisitions	1.5
ACCT 705	Affiliated Corporations	1.5
ACCT 706	Partnership Taxation	3
ACCT 707	Accounting Methods and Periods	1.5
ACCT 793	Management of Professional Service Organizations	3
Total Credits		18

### Electives

Code	Title	Credits
Select 9 credits from the following:		9
ACCT 608	Taxes, Insurance, and Risk Management	
ACCT 641	Estate Planning	
ACCT 651	Advanced Issues in Taxation	
ACCT 708	Taxes and Business Strategy	
ACCT 711	International Taxation	
ACCT 712	Special Topics in Taxation	
ACCT 713	State and Local Taxation	
ACCT 714	Pensions and Deferred Compensations	
ACCT 781	Tax Analytics	
Select 3 credits from any 700-level or higher graduate course. (Must be approved by the program director.)		3
Total Credits		12