

# Master of Science in Taxation

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## About This Program

The Master of Science in Taxation (MST) is designed for students who have an undergraduate degree in accounting or a degree in business administration with a major in accounting who wish to specialize in taxation. The student, with the assistance and consent of the Graduate Advisor, will develop a course of study designed to meet his or her educational needs in light of previous academic work and career objectives.

This accounting program is separately accredited by the Association to Advance Collegiate Schools of Business (AACSB), ensuring it meets high standards of education and professional development.

## Competencies

1. Upon completion, students will be able to identify relevant tax issues associated with the corporate, partnership, S corporation, estate, and gift tax fields.
2. Upon completion, students will demonstrate skills in managing data in contemporary essential business software.
3. Upon completion, students will demonstrate the ability to recognize ethical issues, analyze choices, and then defend a solution.
4. Upon completion, students should be able to find, cite, and apply primary and secondary tax authority and sources and be able to critically think through tax issues and develop tax solutions.
5. Upon completion, students will be able to clearly and effectively communicate their ideas at a professional-level.

## Admissions Criteria

The Department has two alternative sets of conditions that allow applicants to be unconditionally admitted without review by the Graduate Studies Committee. The departmental graduate advisor reviews all applications and determines if they qualify for admission under one of these two sets of criteria. Applicants who do not satisfy any of the following sets of conditions for unconditional admission are referred to the Graduate Studies Committee for consideration.

### UNCONDITIONAL ADMISSION WITHOUT COMMITTEE REVIEW

Applicants qualify for unconditional admission without the need for review by the Graduate Studies Committee if they meet any one of the following two sets of unconditional admission criteria.

#### Set #1: GMAT Condition

Individuals who meet each of the following two conditions are given unconditional admission:

- Applicant holds an earned bachelor's degree from an AACSB accredited college or university, with a minimum GPA of 3.0 on the last 60 hours of undergraduate work and
- GMAT total score is at least 500 with verbal and quantitative score at the 30th percentile or higher, on both. While the GMAT is strongly preferred, for non-business majors, an equivalent GRE score will be accepted in lieu of the GMAT.

#### Set #2: GMAT Waiver Condition

This unconditional admission set #2 focuses on satisfying any one of the following criteria.

- Graduated from UTA or other AACSB accredited college or University within the three years of expected entrance into the graduate program with a minimum GPA of 3.25 in their major and overall;
- Graduated from an AACSB accredited college or university with an earned bachelor's degree, with a minimum GPA of 3.0 in their major and overall, holds a current recognized professional accounting credential or license (e.g., Certified Public Accountant, Certified Financial Analyst, Chartered Accountant);
- Graduated from an AACSB accredited college or university with an earned bachelor's degree, with a minimum GPA of 3.0 in their major and overall, and completed another postbaccalaureate degree (e.g., master's degree, JD degree, LLM degree, MD degree, Ph.D. degree).

### ADMISSION WITH COMMITTEE REVIEW

Applicants who require committee review are considered for admission using the following factors, with no single factor used as the primary criterion for making admission decisions.

- Undergraduate and graduate GPA (overall, major, and last 60 hours) and program accreditation status of the applicant's degree granting institution.
- Score on the GMAT (including separate scores on the verbal and quantitative portions).
- Applicant's professional work experience and professional certification/licensure.
- Letters of reference and personal statement provided by the applicant.

By considering the totality of the applicant's circumstances, including the factors listed above, the Graduate Studies Committee will evaluate an applicant's readiness to successfully complete one of the Department's graduate programs. Depending on the judgment of the committee, the decision may be to grant unconditional admission, probationary admission, provisional admission, deferred admission, or to deny admission. The decision of the committee is final.

An applicant whose native language is not English must demonstrate a sufficient level of skill with the English language to assure success in graduate studies as defined under Admissions Requirements and Procedures in the Catalog. International applicants must submit a TOEFL score or IELTS score that meets the standards as listed in the admission requirements.

## PRE-ENROLLMENT COMPETENCY (OR DEFICIENCY) REQUIREMENTS

If students have not satisfactorily completed all of their pre-enrollment competency (deficiency) requirements, they will, in addition to their program of work, also be required to complete those pre-enrollment competency courses. If college courses constituting the pre-enrollment competency requirements have not been completed with a grade of C or better, students must include these courses in their program of work. Deficiency courses may be completed at the undergraduate level but core courses must be completed at the graduate level.

## Curriculum

Of the required accounting semester hours, 18 of those semester hours must be in specified courses in the area of taxation beyond ACCT 5314:

### Foundations

ACCT 5133	PROFESSIONALISM IN ACCOUNTING	1
ACCT 5319	FINANCIAL ACCOUNTING III	3
ACCT 5339	TAX PLANNING AND RESEARCH	3
ACCT 5341	TAXATION OF PASSTHROUGH ENTITIES	3
ACCT 5342	TAX PROBLEMS OF CORPORATIONS AND SHAREHOLDERS	3
ACCT 5347	FEDERAL TAXATION OF GIFTS AND ESTATES	3

### Electives

Tax Accounting Electives	6
Accounting Electives	6
Business Electives	3

<b>Total Hours</b>	<b>31</b>
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## Program Completion

Students enrolled in accounting degree programs are subject to the grade requirements for academic probation and graduation as specified under the general regulations for graduate admissions.

## Advising Resources

### Location:

College of Business Building, Suite 409

### Email:

accounting@uta.edu

### Phone:

817-272-7029

### Web:

Inquiries & Advising (<https://www.uta.edu/academics/schools-colleges/business/departments/accounting/>)