

PROFESSIONAL TAXATION (M.S.)

Requirements

The 10-course, 30-credit program consists of six required taxation courses and four tax/accounting electives. If you choose the full-time, three-term structure, the curriculum can be completed in just 12 months. You can also select electives in areas such as corporate tax, international tax, small business tax, estate tax, or gift tax, that may be relevant to your interests.

Prerequisites

Degree candidates who have not had any professional training or academic coursework using basic U.S. tax concepts (for example, those who have not taken an U.S. Internal Revenue-based tax course in their undergraduate studies) will have the opportunity to take ACGB 7184 Individual and Business Entity Taxation for 3 credits, as a prerequisite.

Depending on past professional training or academic coursework, the following prerequisite courses may also be required:

- ACGB 6111 Financial Accounting & Reporting Data Analysis
- ACGB 7155 Managerial Accounting Analysis
- ACGB 7105 Intermediate Financial Accounting I
- ACGB 7171 Assurance and Audit
- ACGB 7120 Intermediate Financial Accounting II
- ACGB 7184 Individual and Business Entity Taxation

These courses should be taken, as needed, during the first semester. Though this increases the number of credits and courses required for the M.S. degree, these courses add significant value.

Curriculum

Course	Title	Credits
TXGB 7001	Corporate Taxation	3
TXGB 7015	Partnerships	3
TXGB 7020	Tax Planning for Individuals	3
TXGB 7045	International Tax and Accounting	3
TXGB 7076	Tax Accounting	3
TXGB 7081	IT and Data Analytics for Taxation	3
Four Taxation/Accounting elective courses ¹		12
Total Credits		30

¹ Students can choose any tax course related to their interests, or any advanced-level accounting course except for ACGB 6111, ACGB 7105, and ACGB 7184. Having the option to pursue specific interests through electives is a feature that sets the Gabelli School's M.S.T. program apart. ACGB 719P Professional Practice Research Seminar may be selected as an elective.