MASTER OF SCIENCE IN TAXATION SCHEDULE

Fall 2019  (6 courses including one online)

Foundation for Understanding Taxation
BUS 227E (1 unit) Legal foundation of taxes, types of taxes, and underlying theories, definitions and concepts. How to analyze transactions and activities for tax consequences. Helps strengthen one's overall understanding of taxation and application of analytical skills to resolving tax issues.
Prerequisite: graduate standing; at least one undergraduate tax course.
Instructor: Prof. Annette Nellen, JD, MBA, CPA
San José State University
Tuesday/Thursdays Sept 3, 5, 10 & 12; 6 – 10 pm

Accounting for Income Taxes
BUS 225L - Interplay of income taxes and financial accounting, deferred taxes under FAS 109, post-benefit retirement, permanent reinvestment overseas, stock option accounting, R&D and software accounting.
Prerequisite: Bus 223A (or concurrently)
Instructors: Kelly Gaffaney and Matt Walton, Tax Partners, Deloitte
Tuesdays, 9/17 to 11/19  6 – 10 pm
Saturday 11/9  9 am to 1 pm
No class on 10/3, 10/24, 10/31, 11/14, 11/28, 12/5
GWAR assignment due via email on 12/2

Tax Research and Decision Making
BUS 223A - Develops basics for tax research and evaluates the interrelationships of statutes, regulations, rulings and court cases. Identifies tax services and other primary research materials with emphasis on their use in tax decision-making.
Instructor: Prof. Annette Nellen, JD, MBA, CPA
Thursdays, 9/19—12/12;  6 - 10 pm
Saturdays, 9/21, 9 am – 5 pm; 11/2, 9 am – 1 pm
No class on 10/3, 10/24, 10/31, 11/14, 11/28, 12/5
GWAR assignment due via email on 12/2

Data Analytics and Security
BUS 297D – Understanding and hands-on practice of identifying and using data for tax and accounting applications, when and how to use, practice with key tools. Understand security issues in tax work and practices and tools for avoiding problems.
Instructor: Steven Pocoroba, MST
Mondays, 9/23 to 12/2; 6 - 10 pm;
No class on 11/11

Taxation of Business Entities
BUS 223G – Income tax treatment of different types of business entities and their owners. Focuses on operations, reporting, formation, restructuring and termination. Selected special state and international tax rules, tax planning, and underlying tax policies also covered.
Prerequisite: Bus 223A (or concurrently)
Instructor: Prof. Joel Busch, JD, MST, CPA
Wednesdays, 9/18 – 12/4; 6 - 10 pm
No class on 11/13 and 11/27

Advanced Individual Taxes
(online, except for final exam)
BUS 225K - Interest tracing, passive activity losses, net operating losses, individual AMT and additional topics unique to individuals.
Prerequisite: Bus 223A; Must have the necessary hardware and software to complete this course which is completely online, other than for final exam.
Instructor: Prof. Annette Nellen, JD, MBA, CPA
GWAR assignment due via email on 12/2
Final exam on 12/7 from 9 – noon at Bunker Hill

If not enrolled in MST Program and want to take a course via "Open University" please see requirements at link below.

http://www.sjsu.edu/lucasgsb/programs/mst/current/