



College of Business
San José State University

COLLEGE OF BUSINESS
GRADUATE PROGRAMS

MST Program Director

Prof. Annette Nellen

408-924-3508

e-mail: anellen@sjsu.edu

Catherine Dougherty,
Program Coordinator

Email:

dougherty_c@cob.sjsu.edu
408-924-3424

CLASS FEE IS

\$1,485

(tentative)

MASTER OF SCIENCE IN TAXATION SCHEDULE

Early Spring 2010 (January – early March)

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. Emphasizing critical thinking and communication skills.

Prerequisite: Graduate standing.

Instructor: Prof. Annette Nellen, JD, MBA, CPA
Tuesdays, 1/5—3/2 5:30-9:30P;
Saturday 1/16; 9A – 1P

Taxation of Corporate Reorganizations

Bus. 225B Income tax treatment of corporate reorganizations and amalgamations, including acquisitions, tax-free and taxable as well as corporate division. Tax treatment of net operating losses, earnings and profits, property basis and other corporate attributes.

Prerequisite: Bus 223A and 223C

Instructor: Danni Dunn, JD, Tax Partner,
Ernst & Young
Wednesdays, 1/6—2/24 5:30-9:30P;
Saturdays 1/23 & 2/20; 9A – 1P

Tax Policy & Tax Reform (online)

Bus. 225R - overview to principles and policies that underlie and shape tax systems and reforms. Principles of good tax policy are explained and applied to various tax rules and tax system features. Students will gain a broader appreciation of the tax law beyond its technical application, as well as how tax, economic and social policies interact.

Prerequisites: Bus 223A, 223B, 223C, 223F (or concurrently) and be currently enrolled in the MST program. Must have the necessary hardware and software to complete this course which is completely online. Must obtain approval from Professor Nellen to take this course.

Instructor: Prof. Annette Nellen, JD, CPA, MBA
San Jose State University

NOTE: This course runs from January 2 to April 17 although you may complete it earlier if desired.

Late Spring 2010 (After April 15)

Taxation of Partnerships

Bus 223B Income tax treatment of partners and partnerships and LLCs, including the creation, operation, liquidation and sale or other amalgamation of organizations. Special allocation and non-recourse debt arrangements are also covered.

Prerequisite: Bus 223A, graduate standing.

Instructor: Joseph McPeak, MBA, MST, CPA
Tuesdays, 4/20-6/8 5:30 – 9:30 P
Sat. 4/24 and 5/22; 9A – 1P

Tax Accounting Methods and Periods

Bus 223F Definition and importance of accounting methods and periods, timing rules for income and expenditures, change procedures, special accounting methods for inventory, R&D, and long-term contracts.

Prerequisite: Bus 223A, graduate standing.

Instructor: Prof. Annette Nellen, JD, MBA, CPA
San José State University
Wednesdays, 4/21-6/9; 5:30 – 9:30 P
Sat. 4/17 and 5/8; 9A – 1P
NOTE: Class begins on a Saturday.

Management Fundamentals in the Tax Environment

Bus 297D This management focused course covers basics of organizational structures, personnel management, how to work effectively with others, how to sell yourself, dealing with practice risk, basics of managing a tax department (industry or CPA firm), soft skills and how to create a career and personal development plan that suits your needs.

Instructor: Prof. Dominic Garcia, PhD

San José State University
Mondays, 4/19 - 6/7; 5:30 - 9:30P
Saturdays, 5/1, 5/15 and 6/5; 9A - 1P
No class on 5/31

All classes are held at 180 Rose Orchard, San Jose
All classes meet from 5:30-9:30 p.m. except for Saturday
classes which are from 9A – 1P.
All classes require graduate standing.

* Check website for syllabus and assignment for the first class meeting.