

## 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

### 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

### 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  
Begins 9/17 and ends 12/7  
Final exam on 12/7 from 9 – noon at Bunker Hill

### 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 11/12

### 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 Pocaroba, MST  
Mondays, 9/23 to 12/2; 6 - 10 pm;  
No class on 11/11

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

Prof. Annette Nellen  
Program Director

[annette.nellen@sjsu.edu](mailto:annette.nellen@sjsu.edu)  
408-924-3508

Catherine Dougherty  
Program Coordinator

[catherine.dougherty@sjsu.edu](mailto:catherine.dougherty@sjsu.edu)  
408-924-3424

Check MST website for syllabus, required text(s) to obtain before classes begin, and the assignment for the first class meeting.

**CLASS FEE**  
**IS**  
**\$1,935**  
**(\$645 FOR 1 UNIT)**

All classes held at  
Lucas School  
Silicon Valley Site  
2933 Bunker Hill Suite 120  
Santa Clara, CA 95054