

# MASTERS OF SCIENCE IN TAXATION (MST) SCHEDULE

## Summer 2023



COLLEGE OF BUSINESS  
GRADUATE PROGRAMS

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

**NOTE: FEE INCREASES  
10% STARTING FALL  
2023**

### Tax Policy Capstone

**Bus 223H** – Capstone course that examines the principles and policies that underlie and shape tax systems and rules. Students gain a broader perspective of the tax law beyond its technical application, and learn how tax, economic, social and environmental policies interact. Completion of this course satisfies the MST comprehensive project requirement.

**Prerequisites:** Completion of at least 3 tax core classes; take towards end of your program of study.

**Instructors:** Prof. Annette Nellen, JD, MBA, CPA  
San José State University

Thursdays, June 22 to August 3; 6 to 10 pm  
No class on July 27  
Saturday, July 15 & 22; 9 am to 5 pm  
One class online asynchronous (can do it 6/15 or later)  
June 29 and July 6 classes on zoom; others in BBC 301

This required capstone is only offered in summer.

### State Taxation Fundamentals

**Bus 225F** – Introduction to the legal foundation, nature and operation of key state and local taxes. Constitutional constraints regarding nexus, sourcing and apportionment are covered. Additional topics include research techniques, compliance and planning considerations, current issues and state tax reform.

**Prerequisites:** Bus 223A

**Instructor:** Prof. Joel Busch, JD, MST, CPA

Wednesdays June 21 to August 9; 6 – 10 pm  
Saturday June 24; 9 am to 5 pm

### Data Analytics and Security

**BUS 225E** – 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  
Director, PwC

Class starts Tuesday June 20 then switches to Mondays (June 19 is a holiday)  
Mondays, June 26 to August 14; 6 - 10 pm  
No class on July 3  
Saturday, July 29; 9 am to 5 pm

All sessions held via Zoom.

**Prerequisites:** Graduate standing

### *1-Unit Class for Summer*

#### Individual Tax Compliance

**BUS 227A (1 unit)** – The basics of federal income tax compliance from information gathering to filing of the return. Includes practice preparing various individual forms and schedules. Also covers: software tools, engagement letters, rules of conduct, disclosures, recordkeeping, and key California adjustments. Final project will be manual completion of a moderately complex Form 1040 (due after last class date). This course is offered in conjunction with the CalCPA Education Foundation.

Sessions held via Zoom.

**Instructor:** David J. Neighbors, CPA, MST, Partner – BDO

Fridays – July 7 and 14 from 8:30am – 4:30pm

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

All classes require graduate standing.

If you are not enrolled in the MST Program and want to take a course via "Open University" please see requirements at the website noted below.

All 3-unit classes meet from 6:00 – 10:00 p.m. in person except as noted and for Saturday classes which are from 9A – 5P (see schedule).