

SJSU MST Program Learning Goals

Graduates of the MST program will be able to:

- 1. Global Economy:** Evaluate tax compliance and planning issues within the context of our global economy.
All types of taxpayers have transactions and investments that may involve more than one jurisdiction. The application and interaction of rules among jurisdictions must be considered in tax compliance and planning.
- 2. Research:** Prepare tax research reports based on primary authority.
Knowledge of the types and reliance levels of all types of primary authority must be understood. Tax practitioners must be able to find, interpret and apply primary authority and communicate the results clearly and appropriately for a variety of audiences.
- 3. Communication:** Demonstrate effective written and oral communication skills for tax compliance and planning.
Communication in the form of research memos to the file, letters and emails to clients and tax agencies, tax alerts and articles must be understandable to the target audience and follow rules of grammar.
- 4. Tax Policy:** Explain policy principles for existing tax law and proposals for change.
Understanding the tax law from both the technical and policy aspects enable tax practitioners to go beyond compliance and planning by explaining the strengths and weaknesses of existing rules and proposals for change, and to make recommendations to improve those existing rules and proposals based on principles of good tax policy and the nature of the particular tax.
- 5. Ethics:** Evaluate appropriate approaches to the ethical issues of tax compliance and planning.
Numerous rules of ethics and conduct govern tax practice especially for a CPA. In addition, not following tax laws can lead to penalties for taxpayers and tax advisers. Awareness of these rules and how to engage in compliance and planning activities in a manner that minimizes issues is crucial for effective tax practice.
- 6. Professional Development:** Demonstrate skills for effective and inclusive tax practice to excel in the tax profession.
Knowledge, research, and communication skills gained from earning an MST expand the range of career opportunities for graduates. Soft skills (aka empowerment skills) are also needed, including emotional intelligence, business etiquette, and leadership to maximize one's professional presence. Moreover, career planning techniques help students in reaching their career and personal goals.