MS in Taxation  Degree Plan (30 hours + 12 hours prerequisite)

Graduate Business School Policies:
- Students must speak to an advisor (via phone, e-mail, or in person) before registering for classes for their first term.
- Students are expected to meet all course PREREQUISITES and COREQUISITES. A Prerequisite is a course which must be completed prior. A corequisite is a course which may be completed prior or concurrently. Prerequisites and corequisites are enforced by the registration system.
- Students must apply for graduation prior to CENSUS DATE of the last semester.
- A grade of “C” or higher is passing and required for all prerequisite coursework. Cumulative GPA must be 3.0 or higher to graduate.
- This Degree Plan contains the current official course requirements and may only be modified by a Graduate Business School employee.
- Students seeking MS in Taxation Program Prerequisites (12 hours)
The prerequisite coursework is designed to prepare students for the program. Students may be waived from the prerequisite courses based on academic performance in equivalent courses previously completed.
Undergraduate course equivalents must be completed with a grade of “C”. Undergraduate grades below “C” will not be passing for the accounting prerequisites and student will be required to retake the course.

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<tr>
<th>Term</th>
<th>Grade</th>
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<tr>
<td>3. ACCT 6070 Intermediate Cost Accounting (equivalent undergrad: ACCT 3320 Intermediate Cost Accounting)</td>
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**Tax Core Requirements** (24 hours)

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<th>TAX CORE</th>
<th>SUBSTITUTE by advisor approval only</th>
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<td>Students MAY NOT receive graduate credit for undergraduate coursework and MAY NOT retake any course successfully completed at the undergraduate level with a grade of “C” or better.</td>
<td>Advisor will evaluate prior coursework to determine substitutions. If approved, substitutes will be Accounting Electives.*</td>
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<tr>
<td>1. ACCT 6020 Auditing Theory PREREQUISITE: ACCT 6031 or equivalent</td>
<td>ACCT</td>
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<td>2. ACCT 6054 Accounting Information Systems PREREQUISITE: ACCT 6031 or BUSN 6550 or equivalent</td>
<td>ACCT</td>
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<td>3. ACCT 6150 Taxation of Business Entities PREREQUISITE: ACCT 6140 or equivalent</td>
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<td>4. ACCT 6280 Accounting Ethics PREREQUISITE: ACCT 6020 or equivalent</td>
<td>No Substitutions</td>
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<td>5. ACCT 6400 Taxation of C Corporations and Shareholders PREREQUISITE: ACCT 6150 or equivalent</td>
<td>No Substitutions</td>
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<td>6. ACCT 6410 Advanced Tax for Individuals PREREQUISITE: ACCT 6140 or equivalent</td>
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<td>7. ACCT 6450 Tax Research</td>
<td>No Substitutions</td>
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<tr>
<td>8. ACCT 6480 Partnership Taxation PREREQUISITE: ACCT 6150 or equivalent</td>
<td>No Substitutions</td>
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**Tax Electives** (6 hours)

Choose two from the following courses (unless otherwise noted, all courses are 3 credit hours):
- ACCT 6024 Advanced Financial Accounting (PREREQUISITE: ACCT 6032 or equivalent)
- ACCT 6080 Accounting for Government and Nonprofit Organizations (PREREQUISITE: ACCT 6031 or equivalent)
- ACCT 6250 Seminar: Financial Accounting (COREQUISITE: ACCT 6032 or equivalent)
- ACCT 6260 Seminar: Managerial Accounting (PREREQUISITE: ACCT 6070 or equivalent)
- ACCT 6285 Accounting and Finance for Sustainability
- ACCT 6330 Fraud Auditing (PREREQUISITE: ACCT 6020 or equivalent)
- ACCT 6340 Financial Statement Analysis (PREREQUISITE: ACCT 6031 or equivalent)
- ACCT 6370 International Accounting (PREREQUISITE: ACCT 6031 or equivalent)
- ACCT 6520 Issues in Oil & Gas Accounting (PREREQUISITE: ACCT 6031 or equivalent)
- ACCT 6620 Seminar: Auditing and Other Assurance Services (PREREQUISITE: ACCT 6020 or equivalent)
- ACCT 6939 Accounting Internship

*See Accounting Student Guidebook for course recommendations, including CO CPA requirements.

Students seeking CO CPA licensure should choose either ACCT 6620 or ACCT 6330.

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