

# TAXATION

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## Degree Requirements

Requirements listed here are in addition to Graduate Council policies listed under GCAC-700 Professional Degree Policies (<https://gradschool.psu.edu/graduate-education-policies/>).

A minimum of 30 credits at the 400, 500, or 800 level is required, with a minimum of 18 credits at the 500 or 800 level.

### CORE COURSES (21 credits)

The core Taxation courses are designed to teach students to think more strategically, assess external trends, learn from exemplar organizations, and enhance their ability to function in today's business environment.

Code	Title	Credits
<b>Required Courses</b>		
ACCTG 812	TAXATION	3
ACCTG 822	Corporate Taxation and Financial Reporting	3
ACCTG 823	Taxation of Pass-Through Entities	3
ACCTG 801	Tax Law and Policy	3
ACCTG 826	International Taxation	1.5
ACCTG 827	State and Local Taxation	1.5
ACCTG 802	Topics in Corporate and Tax Law	3
<b>Electives</b>		
Students will also complete 9 credits of elective courses. A list of elective courses approved to count towards the degree requirements will be maintained by the program office.		9
<b>Culminating Experience</b>		
ACCTG 829	Tax Research and Analysis	3
<b>Total Credits</b>		<b>30</b>

### Culminating Experience

The culminating experience for the degree is a capstone course, ACCTG 829 (3 credits), that provides an opportunity for students to apply and integrate the knowledge and skills that were gained throughout the program.