ACCOUNTING, ACCELERATED BS/MASTER OF TAXATION

The Accelerated BS Accounting/Master of Taxation program, the only one of its kind in the State of Ohio, offers students who wish to pursue a professional career in taxation the opportunity to complete both the BS Accounting (BSA) and Master of Taxation (MTax) in 150 semester credit hours. Students who complete the program are eligible to sit for the CPA examination in the State of Ohio and many other states. In addition to a broad undergraduate degree in accounting, Accelerated BSA/MTax students develop substantive technical and professional knowledge needed to function as taxation specialists in the United States.

The University of Akron also offers the highly attractive joint JD/MTax degree. This means that students with an interest in law will have the option to combine the Accelerated BSA/MTax with the JD. With careful planning students may be able to complete the JD/MTax in as little as three years beyond the BS Accounting degree. An outline of the Accelerated BSA/MTax curriculum appears below. Because graduate taxation courses are offered only once per academic year, students must follow that outline in order to graduate in a timely manner.

Features of the MTax program include coursework taught by experts with significant tax experience, emphasis on tax practice, courses meet during the evening, and exceptional reputation among employers. Graduates of the program are highly recruited.

Eligibility requirements for graduate portion of BSA/MTax:

- Completion of an internship in taxation or equivalent.
- Earn an overall GPA of 3.0 or higher in accounting courses, in business courses, and in all University of Akron courses
- Apply and be accepted into Graduate School no later than the middle of the spring semester of the senior year
- The GMAT is not required for students who satisfy the other Accelerated BSA/MTax admission requirements.

Admission Requirements

- Graduate School application and fee
- Official transcripts from each institution attended
- GMAT (https://www.mba.com) (score of 500 or better preferred), GRE (https://www.ets.org/gre), LSAT (https://www.lsac.org/lsat), PCAT (http://pcatweb.info), or MCAT (https://students-residents.aamc.org/applying-medical-school/taking-mcat-exam) score. The GMAT is not required for students who satisfy the other Accelerated BSA/MTax admission requirements.
- Two letters of recommendation
- Statement of purpose
- Resume

Application Deadline

- August 1 for Fall enrollment
- December 1 for Spring enrollment
- May 1 for Summer enrollment

International Student Applications

It is recommended that international students apply six weeks prior to these dates to allow time for admission and I-20 visa processing. I-20 forms are processed by UA Immigration Services in the International Center, Buchtel Hall, Suite 202. Proof of English Language Proficiency is required by producing an acceptable TOEFL or IELTS score.

Students currently admitted to this program may have different course requirements than those listed here. Refer to your official Program Checklist and DPR in My Akron for your program requirements.

Degree Offered: MTax Master of Taxation

Program Contact: grad.cba@uakron.edu

Program Structure

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1st Year</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Summer Semester</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6200:629</td>
<td>Tax Crimes and Forensics ¹</td>
<td>3</td>
</tr>
<tr>
<td>6200:662</td>
<td>S Corp Taxation ¹</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td><strong>Hours</strong></td>
<td><strong>6</strong></td>
</tr>
<tr>
<td><strong>Fall Semester</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6200:628</td>
<td>Tax Research</td>
<td>3</td>
</tr>
<tr>
<td>6200:631</td>
<td>Corporate Taxation I</td>
<td>3</td>
</tr>
<tr>
<td>6200:643</td>
<td>Tax Accounting ¹</td>
<td>3</td>
</tr>
<tr>
<td>6200:651</td>
<td>International Taxation</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td><strong>Hours</strong></td>
<td><strong>12</strong></td>
</tr>
<tr>
<td><strong>Spring Semester</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6200:632</td>
<td>Taxation of Transactions in Property</td>
<td>3</td>
</tr>
<tr>
<td>6200:641</td>
<td>Taxation of Partnerships</td>
<td>3</td>
</tr>
<tr>
<td>6200:648</td>
<td>Tax Policy &amp; Ethics</td>
<td>3</td>
</tr>
<tr>
<td>6200:649</td>
<td>State &amp; Local Taxation</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td><strong>Hours</strong></td>
<td><strong>12</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Total Hours</strong></td>
<td><strong>30</strong></td>
</tr>
</tbody>
</table>

¹ Course counts toward both BSA and MTax.

Students must have graduate status to take those courses in their senior year of the BSA. Graduate status is also required for other courses listed above, which students will take in the Accelerated BSA/MTax program.

Admission Policy

The applicant must meet one (1) of the following eligibility requirements which are consistent with the Graduate School and the college's accrediting agency (AACSB).

- Hold a domestic baccalaureate degree from a regionally accredited college or university and have a total index score of 1,050 or more based upon the overall undergraduate grade point average (GPA) (A=4.0) times 200 plus the Graduate Management Admissions Test...
GMAT is administered world-wide and the applicant should register for University of Akron, Akron OH 44325-2101 (institution code 1829). The All official test score reports should be sent to the Graduate School, The program. Students admitted as non-degree seeking are restricted to GPA upon completion of 12 graduate credits will be dismissed from the School for either "full" or "provisional" graduate status. Students who have been extended an offer of admission by the CBA Graduate Admissions Committee in writing and provide those information, be reconsidered. In either case, the applicant must petition the CBA Graduate Admissions Committee for waiver request process.

An admission interview will be required of students wishing to be admitted to the MBA program coming directly from an undergraduate program with no professional work experience.

Students admitted on a provisional basis must achieve a composite index of 1,150 based on foundation course GPA times 200 plus GMAT score.

Even though an applicant is eligible for consideration, an offer of admission is not guaranteed. Since staff, facilities, and resources are limited, a determination will be made as to the number of applicants that can be adequately served among those eligible for admission. As a result, offers of admission may be limited to only the most qualified of eligible applicants as determined by the CBA Graduate Admissions Committee. The committee considers the following factors: difficulty of the applicant's undergraduate program; length of time and activities since graduation; and the percentile ranking on the GMAT.

In rare instances, the applicant who has taken the GMAT but does not meet requirements may be considered for admission. Also, those applicants previously denied admission may, upon presentation of new information, be reconsidered. In either case, the applicant must petition the CBA Graduate Admissions Committee in writing and provide those reasons relevant to the situation which demonstrate the likelihood of success. In all cases, the burden of proof is on the applicant.

Under the regulations of the Graduate School, eligible applicants who have been extended an offer of admission by the CBA Graduate Admissions Committee are recommended to the Dean of the Graduate School for either "full" or "provisional" graduate status. Students admitted with "provisional" status who have not attained an overall 3.0 GPA upon completion of 12 graduate credits will be dismissed from the program. Students admitted as non-degree seeking are restricted to enrolling in a maximum of nine credits of Gateway courses only.

Procedure

All official test score reports should be sent to the Graduate School, The University of Akron, Akron OH 44325-2101 (institution code 1829). The GMAT is administered world-wide and the applicant should register for it sufficiently in advance to the filing of the graduate application to avoid delay of evaluation of the application for admission. Those who have test scores more than five years old are normally required to retake the exam.

The CBA Graduate Admissions Committee meets monthly and considers all completed applications on hand at the time of each meeting. Applicants will be informed of admission decisions once the Dean of the Graduate School has acted upon the recommendation of the CBA Admissions Committee.

Degree Requirements

To be awarded any master’s degree from the College of Business Administration, a student must:

- Meet the time and grade-point requirements of the Graduate School.
- Complete the minimum credits in each of the degree program descriptions.
- Complete all course and program requirements of applicable master’s program.

Questions regarding these Policies, Procedures, and Requirements may be sent via e-mail to grad.cba@uakron.edu. Further information may be found at the College of Business Administration website: mba.uakron.edu.

Transfer Policy

The College of Business Administration will permit nine credits of comparable graduate credits to be transferred in a graduate business program. These credits must be pre-approved by the CBA Director of Graduate Programs. This nine credit policy also applies to second degree applicants.

Second Degree

For a student who has already obtained one master’s degree in business, it is possible to pursue another degree in the college provided that:

1. no second MBA is to be obtained;
2. the desired program (degree requirements) is specifically approved in advance by the CBA Director of Graduate Programs; and
3. no fewer than 21 new credits are earned for the second degree.

Graduate Internships

It is preferred that all full-time CBA graduate students participate in an internship to gain practical experience in the field of study. The internship may be paid or unpaid.

Additional Information for the MBA Program

The MBA program is the principle graduate program of The University of Akron’s College of Business Administration. The objective of the MBA program is to provide a diverse group of men and women with the skills, multi-stakeholder strategic perspective, and innovative spirit required to lead in organizations that operate within a global business environment characterized by intense competition and increasing levels of complexity and uncertainty. The MBA is intended to be a generalist degree with emphasis on multi-functional knowledge rather than areas of specialization. Students should not expect to conduct heavily specialized study of a particular functional area within the MBA program. Students who typically experience the highest value added from an MBA program are those individuals with professional work experience and/or non-business undergraduate or graduate degrees. Graduates of The University of Akron’s MBA program should possess:
• The analytical and conceptual skills needed to identify and deal successfully with ambiguous and unstructured business problems;
• A solid foundation in relevant business functions, with emphasis on the integration of the functions and an understanding of how multiple business functions are linked in the formulation and execution of business strategy;
• A strong ethical perspective, an appreciation of workplace and marketplace diversity, and an ability to communicate in an effective, persuasive manner;
• An understanding of the social, legal, political, regulatory, economic and technological environment; and,
• An awareness of the global economy in which businesses operate and an understanding of the forces that drive competition and sustainability within the global economy.

In order to accomplish these goals, the graduate faculty of the College of Business Administration is committed to providing a high quality graduate business school experience. That experience will have a strong professional and real-world focus, characterized by collaborative work and emphasis on the practice of management. The faculty is intent on creating a stimulating academic environment with a balance between theory and application. Faculty strive to create a classroom setting that is varied, interesting, and permeated by the concepts of globalization, professional integrity and ethics, leadership, and planned change.

There are many skills students must acquire throughout an MBA program in addition to technical competencies within particular functional areas. These skills include communication and interpersonal skills, analytical reasoning and critical thinking skills, and leadership skills. These skills enable students to develop their professional identity and are woven into the program as follows:

**Communication**
1. Ability to present views and concepts clearly in writing;
2. Ability to objectively critique and judge the value of written work;
3. Ability to present views and concepts clearly through oral communication.

**Collaborative Work and Interpersonal Skills**
1. Ability to understand group dynamics and work effectively with people from diverse backgrounds;
2. Ability to manage and resolve conflict;
3. Ability to organize and delegate project tasks.

**Critical Thinking and Creative and Effective Problem Solving**
1. Ability to solve structured and unstructured problems;
2. Ability to deal effectively with imposed pressures and deadlines.

The basics for this group of skills may be acquired in prior bachelor degree programs. A variety of opportunities are provided to students throughout the program to develop these skills. A student’s progress is to be documented and evaluated by self-evaluation, peer evaluation, and faculty evaluation.

**MBA Proficiencies**
All courses beyond the Gateway Courses require demonstrated proficiency in Excel, writing, and statistics.

---

**Gateway Course Limitations**
Gateway Courses may not be used as concentration or action-based learning courses.