

GRADUATE STUDIES-ACCOUNTING (GSA)

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GSA Courses

GSA 5536 Federal Estate and Gift Taxation (3 units)

Term Typically Offered: SP

Prerequisite: OCOB graduate standing.

Federal taxation of gift, estate and generation-skipping transfers during one's life and at death, including high-net-worth transfer tax strategies. 3 lectures. Formerly GSA 536.

GSA 5537 State and Local Taxation (3 units)

Term Typically Offered: F

Prerequisite: OCOB graduate standing.

Multi-state income and franchise taxation. Property taxes, sales, and use taxes. Constitutional authority for and limitations upon imposition of state taxes. Determining states tax residency and its importance. Course may be offered in classroom-based, online, or hybrid format. 3 lectures. Formerly GSA 537.

GSA 5538 Current Developments in Taxation (3 units)

Term Typically Offered: F

Prerequisite: OCOB graduate standing.

Current developments in income taxation of individuals, trusts and estates and business entities. Transfer taxation of gifts and estates. Ethics and professional responsibility in taxation. Course may be offered in classroom-based, online, or hybrid format. 3 lectures. Formerly GSA 538.

GSA 5540 Taxation of Corporations and Partnerships (3 units)

Term Typically Offered: TBD

Prerequisite: OCOB graduate standing.

Federal income taxation of C corporations and partnerships and their respective shareholders or partners. Entity formation, operations, distributions and liquidation. 3 lectures. Formerly GSA 540.

GSA 5546 Tax Research and Administrative Procedures (3 units)

Term Typically Offered: F

Prerequisite: OCOB graduate standing.

Research techniques applicable to tax issues including the communication of research results. Administrative procedures necessary for tax compliance with the various tax jurisdictions with primary emphasis on IRS practices. 3 lectures. Formerly GSA 546.

GSA 5548 Advanced Individual Taxation and Tax Planning (3 units)

Term Typically Offered: F

Prerequisite: OCOB graduate standing.

Advanced concepts concerning impact of income and transfer taxes on individuals. Important judicial concepts applicable throughout various federal tax disciplines. Financial, estate, property and compensation tax planning issues. 3 lectures. Formerly GSA 548.

GSA 5549 Advanced Partnership Taxation (3 units)

Term Typically Offered: SP

Prerequisite: GSA 540 or GSA 5540.

Federal income tax treatment of partnerships, limited liability companies and S corporations and their owners with a primary emphasis on partnerships. Creation, operation, liquidation and sale of such organizations. 3 lectures. Formerly GSA 549.

GSA 5550 Advanced Corporate Taxation (3 units)

Term Typically Offered: SP

Prerequisite: GSA 540 or GSA 5540.

Income tax treatment of corporations and their shareholders. Mergers and acquisitions, including taxable acquisitions, tax-free mergers, taxation of boot, and tax attributes. 3 lectures. Formerly GSA 550.

GSA 5551 International Taxation (3 units)

Term Typically Offered: SP

Prerequisite: OCOB graduate standing.

Fundamental tax concepts of outbound transactions by U.S. taxpayers and inbound transactions by foreign taxpayers. Controlled foreign corporations, Subpart F, Global Intangible Low-tax Income (GILTI), foreign tax credit, transfer pricing, and tax treaties. Course may be offered in classroom-based, online, or hybrid format. 3 lectures. Formerly GSA 551.

GSA 5560 Tax Technology and Analytics (3 units)

Term Typically Offered: F

Prerequisite: OCOB graduate standing.

Business intelligence, randomized testing, predictive analytics, prescriptive analytics, statistical modeling, decision-making automation, adaptive learning, data mining, AI, data visualization and machine learning as applied to tax planning. Course may be offered in classroom-based, online, or hybrid format. 3 lectures.

GSA 5561 Taxation of High Technology (3 units)

Term Typically Offered: F

Prerequisite: OCOB graduate standing.

Taxation of high technology enterprises and transactions involving technology products and intellectual property, including digital assets and software products and services. Research and development (R&D) tax credits. Taxation of stock-based compensation. 3 lectures.

GSA 5562 Accounting for Income Taxes (3 units)

Term Typically Offered: TBD

Prerequisite: OCOB graduate standing.

Financial accounting rules for calculation and presentation of corporate provision for income taxes. Basic concepts and procedures of Accounting Standards Codification Topic 740. Financial statement disclosure requirements. Audit risks, implementation issues, planning alternatives. Course may be offered in classroom-based, online, or hybrid format. 3 lectures.

GSA 5570 Special Advanced Topics (1-3 units)

Term Typically Offered: TBD

Prerequisite: OCOB graduate standing and consent of instructor.

Directed study of special topics for graduate students. The Class Schedule will list topic selected. Repeatable up to 6 units. 1 to 3 lectures. Formerly GSA 570.

GSA 5597 Comprehensive Examination (0 units)

Term Typically Offered: SP

CR/NC

Prerequisite: OCOB graduate standing and consent of graduate coordinator.

Culminating written examination for MS Taxation students showing integration of knowledge, critical and independent thinking, and mastery of the subject matter. Scheduled by the faculty advisor in the final semester of the graduate program. Credit/No Credit grading only.