Graduate Certificate in Taxation

Requirements: 15 Credit Hours

Program

The Graduate Certificate in Taxation imparts a basic knowledge of the major technical, conceptual, and research issues in the area of tax and taxation, and provides training in the practical and procedural aspects of taxation. Students explore the ethical and legal obligations of practicing in the area of taxation. The Certificate program prepares students to be professional tax advisers and consultants, tax executives in private and public enterprises and leaders in the field.

Admission Requirements

Students may gain admission to the Certificate in Taxation program in three ways. First, Master of Accounting program students may apply for admission to the degree program and the certificate program simultaneously to earn the Certificate as an extension of their MAcc program of study. A degree seeking application and an application to the Certificate program must be submitted. As part of the MAcc application process, the admissions committee reviews applications on an individual basis looking at both the quantitative and qualitative aspects of the applicant’s academic background and professional experience (if applicable). The committee seeks to assess each applicant’s potential for academic success and future professional growth based on the following:

- Statement of Purpose Essay: This essay is an optional component which allows the faculty to consider the applicant’s motivation as well as written communication skills.
- Past Academic Performance: While there is no minimum undergraduate grade point average (GPA) requirement, the admissions committee views past grades as an important indicator of the applicant’s future academic performance. The committee may also consider the ranking and reputation of the applicant’s undergraduate institution.
- Extracurricular Activities: Public, community, or military service; travel experiences; extracurricular activities, hobbies and special aptitudes; and any honors or recognitions received are all important indicators of the applicant’s motivation and character.
- GMAT Score: GMAT scores will be an extremely important component of the application and thus applicants should address this component aggressively. Applicants may request a waiver of the GMAT requirement based on exceptional academic and/or professional experience. A recommendation for a GMAT waiver must be made by the Graduate Director or Director of the School of Accountancy and approved by the College of Graduate Studies.
- Letters of recommendation: Letters are optional but may boost candidates’ chances for admission. References should speak to the applicant’s personal qualities, career potential, and potential to succeed in the classroom.

Participation in the Certificate Program is open to any qualified, degree-seeking graduate student at Georgia Southern University. Students currently enrolled in a degree program must first apply and be admitted to the Certificate program. As permitted by their degree program, students may apply coursework to both the certificate program and their degree. It is not required that the certificate and degree be completed simultaneously, however, students must be enrolled to take classes and the seven-year limitation on the application of prior coursework to either the degree or the certificate must be satisfied. Upon recommendation of the Graduate Program Director and approval from the College of Graduate Studies, credit earned in a certificate program may be applied to a graduate degree program.

Finally, students seeking only the Graduate Certificate or the Graduate Certificate independent of another degree program, may be admitted by the College of Graduate Studies (COGS) under a Non-Degree Certificate admission status. Admission as Non-Degree Certificate does not guarantee subsequent admission to a graduate degree program. Applying to a graduate program is a separate process and different criteria must be met. Certificate program admissions decisions are based on applicants’ prior academic work and other factors that indicate their potential for program success and enrichment of the learning environment. Upon recommendation of the graduate program director and approval of the College of Graduate Studies, a maximum of six (6) credits earned before the student entered the certificate program may be applied to that program.

The minimum grade requirements for the graduate certificate are the same as those for graduate degrees. For graduate credit, the grade in a course must be "C" or higher. To remain in good standing, a student must maintain a cumulative GPA of 3.0 or higher. To be awarded a graduate certificate, students:

1. must not be on probation;
2. must have a cumulative GPA of 3.0 or higher on graduate coursework and on coursework applied to the certificate;
3. must meet all the requirements of COGS and the student's certificate program; and
4. must be enrolled during the semester in which the certificate requirements are completed.

COGS residence requirements and the requirements for a comprehensive final examination do not apply to the graduate certificate program.

Program of Study Requirements

<table>
<thead>
<tr>
<th>Required Courses</th>
<th>Credit Hours</th>
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<tbody>
<tr>
<td>ACCT 7330 Taxation of Corporations and Partnerships</td>
<td>9</td>
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<tr>
<td>ACCT 7334 Tax Research</td>
<td>3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Electives</th>
<th>Credit Hours</th>
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</thead>
<tbody>
<tr>
<td>ACCT 7331 Taxation of Pass-Through Entities</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 7332 Multijurisdictional Taxation</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 7899 Directed Study in Accounting</td>
<td>3</td>
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</tbody>
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Select two of the following courses:

- ACCT 7331 Taxation of Pass-Through Entities
- ACCT 7332 Multijurisdictional Taxation
- ACCT 7899 Directed Study in Accounting

On an exceptional basis with written student petition and prior approval of the Director of the School of Accountancy or Graduate Programs, other graduate courses may be substituted for required or elective certificate courses.

Total Credit Hours: 15

Advisement

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