BUSINESS: ACCOUNTING: TAX, M.ACC.

REQUIREMENTS

MINIMUM GRADUATE SCHOOL REQUIREMENTS

Review the Graduate School minimum academic progress and degree requirements (http://guide.wisc.edu/graduate/#policiesandrequirementsstext), in addition to the program requirements listed below.

NAMED OPTION REQUIREMENTS

MODE OF INSTRUCTION

<table>
<thead>
<tr>
<th>Face to Face</th>
<th>Evening/Weekend</th>
<th>Online</th>
<th>Hybrid</th>
<th>Accelerated</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>

Mode of Instruction Definitions

**Accelerated**: Accelerated programs are offered at a fast pace that condenses the time to completion. Students typically take enough credits aimed at completing the program in a year or two.

**Evening/Weekend**: Courses meet on the UW–Madison campus only in evenings and/or on weekends to accommodate typical business schedules. Students have the advantages of face-to-face courses with the flexibility to keep work and other life commitments.

**Face-to-Face**: Courses typically meet during weekdays on the UW-Madison Campus.

**Hybrid**: These programs combine face-to-face and online learning formats. Contact the program for more specific information.

**Online**: These programs are offered 100% online. Some programs may require an on-campus orientation or residency experience, but the courses will be facilitated in an online format.

CURRICULAR REQUIREMENTS

**Requirement Detail**

- Minimum Credit Requirement: 54 credits
- Minimum Residence Credit Requirement: 24 credits
- Minimum Graduate Coursework Requirement: Half of degree coursework (27 credits out of 54 total credits) must be completed graduate-level coursework; courses with the Graduate Level Coursework attribute are identified and searchable in the university's Course Guide.

**Overall Graduate GPA Requirement**

3.00 GPA required.

**Other Grade Requirements**

The Graduate School requires an average grade of B or better in all coursework (300 or above, not including research credits) taken as a graduate student unless conditions for probationary status require higher grades. Grades of Incomplete are considered to be unsatisfactory if they are not removed during the first four weeks of the following semester. Students may be required to retake a course in which they receive a grade lower than a C.

**Assessments and Examinations**

No required assessments or examinations beyond course requirements.

**Language Requirements**

No language requirements.

REQUIRED COURSES

The Tax named option in the MAcc stresses in-depth study of tax law in a variety of areas, including business tax, individual and estate tax planning, multijurisdictional tax issues, and tax administration. The courses for the Tax named option are closely integrated with law school tax offerings and in some cases, are cross-listed with the law school. In addition, the Tax named option requires additional courses in auditing, financial reporting theory, or strategic cost management.

The second-year curriculum for students who wish to pursue a named option in Tax includes the following courses:

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT IS 706</td>
<td>Advanced Financial Reporting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT IS 621</td>
<td>Corporate and Advanced Taxation</td>
<td>3</td>
</tr>
<tr>
<td>ACCT IS 724</td>
<td>Tax Research, Procedure &amp; Analysis</td>
<td>3</td>
</tr>
<tr>
<td>ACCT IS 772</td>
<td>Analysis of Taxes &amp; Business Decisions</td>
<td>3</td>
</tr>
<tr>
<td>ACCT IS 722</td>
<td>Analysis of Taxation for Pass-Through Entities</td>
<td>3</td>
</tr>
<tr>
<td>ACCT IS 765</td>
<td>Contemporary Topics</td>
<td>1-4</td>
</tr>
<tr>
<td>ACCT IS 725</td>
<td>Analysis of International Taxation</td>
<td>3</td>
</tr>
</tbody>
</table>

Students pursuing the named option in Tax must also complete a minimum of two courses from the first year of the MAcc in Business: Accounting degree along with one business elective course.