
University in Chicago. He is a practicing tax attorney where he has represented clients in a multitude of federal and state courts.

Steve, who teaches a variety of graduate taxation courses, is also a CPA and served on the tax staffs of Deloitte & Touche and Ernst & Young.

Steve is a co-coordinator of a Pro Bono program for IRS Problem Solving Day, a participant in the Tax Court Pro Se program, and a frequent lecturer to area CPA groups.

Professor Gregory A. Carnes, Ph.D., CPA

Professor Greg Carnes is Dean of the College of Business at Lipscomb University in Nashville, Tennessee. His teaching focuses on the area of taxation of business entities. Greg has published tax articles in numerous journals, including *The Journal of Economic Psychology*, *The Journal of International Accounting, Auditing, and Taxation*, *The Tax Adviser*, *Taxation for Accountants*, *Taxation for Lawyers*, *The CPA Journal*, and *Journal of the American Taxation Association*. He is a contributing author on *Federal Taxation*, a popular textbook used in undergraduate taxation courses. Greg is a member of the AICPA, the Illinois Society of CPAs, the American Accounting Association, and the American Taxation Association. He previously worked for Ernst and Whinney as a tax consultant.

Professor Kate Mantzke, Ph.D., CPA

Professor Kate Mantzke joined the NIU faculty in 2001 after completing her Ph.D. at the University of Wisconsin-Madison, where she received three outstanding teaching awards. Kate's research focuses on corporate income tax planning and the use of tax incentives for economic development. Her primary research uses archival data to research corporate taxpayer behavior relative to existing and changing state income tax environments. She is a CPA in Minnesota and a member of several academic and professional organizations. Kate was previously a tax manager at Arthur Andersen in the firm's state tax consulting practice.

Professor James C. Young, Ph.D., CPA

Professor Jim Young, Crowe Chizek Professor of Accountancy, serves as Chair of the Department of Accountancy. Jim teaches a variety of graduate and undergraduate taxation courses. He has received

outstanding teaching awards while teaching at George Mason University, Michigan State University, and Grand Valley State University. Jim's research focuses on studying the responses of corporate and individual taxpayers to income tax laws using archival data. His work has been published in the *National Tax Journal*, *The Journal of the American Taxation Association*, *Advances in Taxation*, *The Journal of State Taxation*, *Tax Notes*, and *The CPA Journal*. Jim is a member of the American Accounting Association, American Taxation Association, the National Tax Association, AICPA, and the Michigan and Illinois CPA Societies. He previously worked for Ernst and Ernst and Price Waterhouse.

Suzanne Youngberg, M.S.T., CPA

Youngberg joined the faculty at NIU in 1999. She teaches in the graduate tax program and undergraduate accounting program. Prior to coming to NIU, she worked for seven years at North Central College in Naperville, Illinois. Youngberg also maintains her own tax practice in the western suburbs of Chicago and is a member of the AICPA.

For further information e-mail or call:

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UNIVERSITY

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ACCOUNTANCY

Master of Science in Taxation

A Professional Tax Degree

NORTHERN ILLINOIS UNIVERSITY
COLLEGE OF BUSINESS

Department of Accountancy

DEPARTMENT OF ACCOUNTANCY

The mission of the Department of Accountancy at Northern Illinois University is to enhance the profession of accountancy through quality teaching, research, and professional service. We seek to prepare students for successful business careers through teaching excellence in our undergraduate and graduate programs. We strive to develop both academic and professional research that will improve accounting education and/or facilitate accounting professionals in providing quality services to the business community. We also endeavor to advance the profession by providing service to professional organizations and assistance to firms and business professionals.

As indicated by several measures, the NIU Department of Accountancy effectively fulfills this mission. First, our graduates are successfully placed in a wide variety of organizations, including Big Four accounting firms and leading corporations throughout the Midwest. Second, a number of national statistics and polls further indicate the quality of the accountancy program at Northern. Our CPA pass rate continues to place us among the top 10 schools in the nation. Finally, surveys of accounting educators over the past few years have consistently ranked NIU's accounting programs in the top 20 nationally. The *Public Accounting Report's* annual survey of accounting programs ranked Northern Illinois University's graduate program as 10th in the nation.

MASTER OF SCIENCE IN TAXATION (M.S.T.) - PROGRAM OBJECTIVE

The M.S.T. program provides advanced study in taxation to prepare students for the challenges of the practice of professional taxation. The program is designed to meet the needs of working professionals who desire to earn the degree while continuing to work full time. The program provides opportunities to develop knowledge related to federal, state, and local, and international tax laws. The program also focuses on the development of communication, research, and technology skills and an understanding of ethical issues and expectations of the business community and regulators for professional conduct.

NATURE OF THE M.S.T. - PROGRAM

CURRICULUM

In order to provide students with the skills necessary for a successful professional tax practice, the M.S.T. offers an extensive curriculum in the tax area with a strong background in tax knowledge, research, planning, and compliance.

PROGRAM LOCATION

NIU Hoffman Estates
5555 Trillium Boulevard
Hoffman Estates, Illinois

ACCREDITATION

Northern Illinois University is a state-assisted institution of approximately 25,000 students. The university is fully accredited by the North Central Association of Colleges and Schools. The College of Business and Department of Accountancy are accredited by AACSB International-The Association to Advance Collegiate Schools of Business.

ADMISSION REQUIREMENTS

Admissions standards for the M.S.T. program are:

- A baccalaureate degree or a master's degree from an accredited institution with at least 15 credit hours in accounting including an introductory federal income tax course or department approval (prior work experience will be given consideration); the accounting course requirement is waived for applicants with a law degree from an institution accredited by the American Bar Association (ABA).
- Applicants who do not have a law degree from an ABA-accredited institution or a graduate business degree from an AACSB-accredited institution must also have a minimum GPA of 2.75 in the last 60 hours of the baccalaureate program or a minimum cumulative GPA of 2.75 (on a 4.00 scale) at the baccalaureate institution. These applicants must also present satisfactory scores (verbal, quantitative, and total) on the GMAT or LSAT unless they have passed all parts of the CPA exam.
- A maximum of 9 semester hours earned as a student-at-large at Northern Illinois University may be applied toward the M.S.T. degree.

GRADUATION REQUIREMENTS

In order to graduate, a student must complete a minimum of 30 semester hours of course work within six consecutive years with a 3.00 GPA. In addition, a 3.00 GPA must be maintained for the student to remain in good standing within the program.

Required and Elective Courses in the M.S.T. Program

Core Requirements (15 semester hours)

ACCY 645, Professional Tax Research
ACCY 647, Corporate Taxation
ACCY 649, Partnership Taxation
ACCY 651, Federal Estate and Gift Taxation
ACCY 656, Tax Concepts and Property Transactions

Electives (15 semester hours)

ACCY 605, Independent Study in Taxation
ACCY 646, Tax Administration and Practice
ACCY 648, Advanced Corporate Taxation
ACCY 652, Taxation of Estates and Trusts
ACCY 654, Special Tax Topics (1 to 6 hours)
ACCY 655, International Taxation
ACCY 657, Taxation of Compensation and Benefits
ACCY 658, State and Local Taxation
ACCY 659, Tax Accounting Methods and Periods
ACCY 660, Advanced Partnership Taxation
ACCY 673, Internship in Accountancy

Total: 30 semester hours

FACULTY

Approximately 70 percent of all the courses taught in the M.S.T. program are taught by full-time faculty at NIU who are nationally known for their excellence in teaching, research, and professional service. Current members of the tax faculty are:

Professor Steven Blanc, J.D., CPA

Professor Steve Blanc, J.D., CPA, joined the NIU faculty having previously been an adjunct faculty at Golden Gate University in Los Angeles and Northwestern