



ELSEVIER

Contents lists available at SciVerse ScienceDirect

J. of Acc. Ed.

journal homepage: [www.elsevier.com/locate/jaccedu](http://www.elsevier.com/locate/jaccedu)



## Main article

# Benchmarks, characteristics and trends of U.S. graduate tax programs awarding a Master of Science in Taxation (MST) degree

William G. Brucker\*, Katherine M. Hetherington<sup>1</sup>

*Department of Accounting and Taxation, Robert Morris University, Moon Township, PA 15108, United States*

## ARTICLE INFO

### Article history:

Available online 15 June 2012

### Keywords:

Master of Science in Taxation (MST) degree  
Benchmark characteristics  
Survey research  
Program analysis

## ABSTRACT

Survey data gathered from graduate tax program directors at 26 universities, a response rate of about 43% of all programs contacted, is used to benchmark characteristics and trends of U.S. programs awarding a Master of Science in Taxation (MST) degree. The impetus for this paper was the absence of current literature regarding curriculum, enrollment, and delivery of graduate tax programs in the United States, and it is the first study to compile information on MST program trends.

A survey was mailed to MST program directors requesting information about enrollment, core courses, time to complete the degree, admission requirements, efforts required to maintain AACSB accreditation, faculty credentials, faculty compensation, and online instruction. We found that admission requirements, course scheduling, required and elective courses were consistent across MST programs, but enrollment numbers varied widely. Results show that programs often enroll students who received an undergraduate degree from their institution, although there was a consensus that students are unprepared for MST program study immediately upon receiving their undergraduate degree. There is substantial disagreement regarding online delivery of MST instruction, with most programs reacting negatively for pedagogical reasons.

This survey represents the beginning of an annual effort to collect data from all MST programs and post data to a website (<https://sites.google.com/a/mail.rmu.edu/mst/home>). The website

\* Corresponding author. Tel.: +1 412 397 4083; fax: +1 412 397 2172.

E-mail addresses: [Brucker@rmu.edu](mailto:Brucker@rmu.edu) (W.G. Brucker), [Hetherington@rmu.edu](mailto:Hetherington@rmu.edu) (K.M. Hetherington).

<sup>1</sup> Tel.: +1 412 397 6394.

will provide a resource for MST program administrators to share curriculum information, course syllabi, teaching innovations, experiences with on-line courses, and other information relevant to MST programs.

© 2012 Elsevier Ltd. All rights reserved.

## 1. Introduction

This paper benchmarks characteristics and trends of U.S. graduate tax programs awarding an MST degree. Reported data were obtained from a nationwide survey of MST program directors. The motivation for this paper was the absence of current literature regarding curriculum, enrollment, and delivery of graduate tax programs in the United States. This is the first survey in nearly 15 years to collect information on graduate tax programs and the first ever to compile information on MST programs.

The survey collected a broad range of information about MST programs, including course curriculum, admission criteria, faculty compensation, enrollment, program marketing, perceived challenges in meeting AACSB accreditation requirements, and both the use and efficacy of online course delivery. Survey results will be of interest to MST program directors, faculty, and accounting program administrators for comparison and evaluation.

Survey curriculum data are also compared to academic benchmarks such as the American Institute of Certified Public Accountants' Model Tax Curriculum (MTC) (AICPA, 1996), which recommended formalized course content, and the Revised MTC (AICPA, 2007), which links desired learning outcomes to technical tax topics, to determine if the Revised MTC has been adopted by MST programs.

The paper is organized as follows: Section 2 discusses the survey instrument development, design and delivery, and then analyzes the overall survey response rate. Section 3 provides a summary of the survey results. Section 4 examines the survey findings, discusses MST trends, presents ideas for MST program development, and suggests future research. Section 5 concludes the paper with our forecasted future for MST programs.

## 2. Research method

### 2.1. Survey instrument

We prepared a preliminary survey instrument during the Spring of 2010. The survey was presented as a two-part questionnaire with 48 questions requiring numerical, fill-in the blank, check-the-box, or narrative responses. Comments solicited from academics who reviewed the draft were used to further develop and revise the survey instrument. A copy of the survey instrument is presented in the Appendix to this paper.

Part I of the survey asks for program information that will be presented in a comparative format on a school-by-school basis. The Part I information is less likely to be deemed confidential by a program director and would be most useful presented in a school-by-school comparative format. Part I consists of 25 questions, beginning with six questions collecting general information about the MST program, such as the name of the institution, the name of the degree awarded, the year the program began, and the AACSB-accreditation status of the program. Two questions then follow about course scheduling (day, evening, weekend, or combination) and faculty composition (full-time, part-time, or both). Next, Part I inquires about admission requirements, including permissible entrance exams, minimum required entrance-exam scores, and waivers of entrance exams. The survey then asks nine questions regarding enrollment, course credits, and degree completion, such as: total enrollment, number of students in the most recent graduating class, percentage of students who received an undergraduate degree from the same institution, enrollment trends, and average number of months for actual completion of the degree. Finally, Part I contains six questions regarding curriculum, one of which asks

متن کامل مقاله

دریافت فوری ←

**ISI**Articles

مرجع مقالات تخصصی ایران

- ✓ امکان دانلود نسخه تمام متن مقالات انگلیسی
- ✓ امکان دانلود نسخه ترجمه شده مقالات
- ✓ پذیرش سفارش ترجمه تخصصی
- ✓ امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
- ✓ امکان دانلود رایگان ۲ صفحه اول هر مقاله
- ✓ امکان پرداخت اینترنتی با کلیه کارت های عضو شتاب
- ✓ دانلود فوری مقاله پس از پرداخت آنلاین
- ✓ پشتیبانی کامل خرید با بهره مندی از سیستم هوشمند رهگیری سفارشات