



Academic Senate

GRADUATE COUNCIL

May 1, 2026

To: Kenneth Barish, Chair
Riverside Division

From: Viji Santhakumar, Chair
Graduate Council

RE: [Campus Review] (Proposal) Master of Science in Taxation (MST) - SSGPDP

The Graduate Council reviewed the proposal for a Master of Science in Taxation (MST) - SSGPDP at their April 16, 2026 meeting. The Council recognizes that the MST is becoming a standard degree at many schools of business in the region. The Council is requesting revision of the proposal to reflect the following.

A substantive justification for the STEM designation is requested. The current justification on p. 5 describes the STEM designation as a “strategic move” for marketing and immigration (i.e. visa eligibility) purposes alone. In contrast, other programs (USC and LMU for example) justify STEM designation based on research, analytics, quantitative skills, and critical thinking. USC includes learning outcomes related to “Applied Data Analytics” and “Research”, and STEM certification focuses on preparing students to “apply quantitative and scientific methods”. <https://www.marshall.usc.edu/programs/graduate-programs/accounting-masters/master-of-business-taxation>. Further, the courses required should clearly reflect the STEM designation as do other programs with this designation.

The proposal states that UCR’s MST is a fully self-supporting program, reporting that there are “no costs”. However, if they are using the UCR Library (see points 6.2 and 6.3) there will be a nominal cost. Additionally, campus software licenses may not be used by self-supporting students.

The proposal states that this new degree responds to the gap created by a 37% drop of CPA candidates across the nation in recent years. However, it is not clear if the degree includes CPA licensure as does the MST program at CSUN, for example (CSUN is not listed as a comp in the proposal).

Per Graduate Division Regulation 1.6, professional development training is required and needs to be added to the proposed curriculum.

The proposal also has small errors of fact that should be corrected. On page 7 the report refers to USC's Master of Business Taxation as an MST: it is not an MST. The chart on page 23 says USC's Master of Business Taxation degree does not have a STEM designation. This is incorrect: it does have a STEM designation. Several of the proposed courses are not approved or existing in the Course Request System (CRS).