



AUTONOMOUS UNIVERSITY OF AGUASCALIENTES

MASTER IN TAXES

PROGRAM¹

I. PROGRAM IDENTIFICATION

Responsible academic center:	Center for Economic and Management Sciences
Responsible academic departments:	Accountancy
Modality:	On-campus
Level:	Master's degree
Program orientation:	Program that specializes in the profession
Program engagement:	It can be full time or partial time
Duration:	4 semesters
Academic Credits:	160
Kind of academic program:	Institutional Program
Approval date by the HUC ² :	March 2021

II. QUALITY CERTIFICATIONS

National:	National Postgraduate Quality Program (PNPC) Nivel: In Development
International:	-Accreditation Council for Business Schools and Programs(ACBSP)

III. PROGRAM OBJECTIVE

To form professionals specialized in taxes for the implementation of innovative applications and solutions with an national and international view on the tax area or the tributary system, analyzing and benefiting sustainable development strategies attached to ethical and social responsibilities in the governmental and business sectors.

IV. LINES OF RESEARCH

1. Study of the fiscal and tax situation in organizations
2. Study of the accountable, financial and audit situation of the organization

1 (Versión web)

2 Honorable University Council

V. APPLICANT AND GRADUATE PROFILES

APPLICANTS	GRADUATES
<p><i>Knowledge in:</i></p> <ol style="list-style-type: none"> 1. Management sciences related or used in the compliance of tax obligations. 2. Calculation of contributions. 3. Fiscal and tax laws. 4. The area of constitutional, management and commercial laws. 5. Research methodology. 	<p><i>Knowledge in:</i></p> <ol style="list-style-type: none"> 1. The relationships between the State and the enterprises according to the framework of fiscal law, social responsibility and sustainability. 2. Direct national tax obligations that affect legal and natural persons. 3. National consumption taxes. 4. Social security contributions. 5. Methodologies for the solution of accountable and tax cases in public and private enterprises. 6. Systematized search on theoretical contributions and/or practices that benefit continuous and innovative updating.
<p><i>Skills</i></p> <ol style="list-style-type: none"> 1. Situation analysis. 2. Search of alternatives, capacity of designing strategies. 3. Critical thinking. 4. Mathematics and abstract thinking. 5. Reading and writing, especially of complex texts and idea inference. 	<p><i>Skills for:</i></p> <ol style="list-style-type: none"> 1. The management of business in their life cycle within the legal framework for taxes. 2. The tax relationship between the State and the taxpayer. 3. Fiscal and non-fiscal regulations; and optionally those related to foreign trade. 4. Analysis from an innovative point of view of the dynamics of the economic environment and its impact on tax matters. 5. The evaluation under a framework of professional ethics of economic phenomena with impact on tax matters. 6. The implementation of methodologies for the resolution of accounting and fiscal cases of public and private enterprises, with ethical and social responsibility. 7. Specialized multidisciplinary and collaborative work.
<p><i>Actitudes</i></p> <ol style="list-style-type: none"> 1. Engagement to study full-time. 2. Willing to learn and collaborative and autonomous work. 	<p><i>Actitudes en:</i></p> <ol style="list-style-type: none"> 1. Active participation in the proposal of problem solutions and accountable and tax cases in public and private enterprises, with ethical and social responsibility.

<ol style="list-style-type: none"> 3. Proactive and problema solving. 4. Respect to people, the environment, to the social legal institutions and to the university community. 5. Interest for tax topics. 	<ol style="list-style-type: none"> 2. Critical thinking in the research of specialized analysis that show opportune, reliable and congruent opinions of the reality. 3. Collaborative thinking, creating a shared perception of events, with the goal to achieve sustainable development. 4. Decision-making based on the objectives clearly analyzed from different perspectives.
<p><i>Valores</i></p> <ol style="list-style-type: none"> 1. Responsibility 2. Honesty 3. Tolerance to different ideas 4. Respect 	<p><i>Valores</i></p> <ol style="list-style-type: none"> 1. Social responsibility y sustainability. 2. Humanism. 3. Quality.

VI. ADMISSION AND SELECTION REQUIREMENTS

Admission

Requirements for national applicants

1. Bachelor's degree diploma related to the Master of Taxes.
2. To pass the EXANI III exam with a minimum score of a 1,000 points.
3. Minimum 8.0 (eight) grade point average obtained in the Bachelor's degree.
4. To demonstrate with evidence a minimum two years work experience.
5. To submit a purpose letter with a two pages extend.
6. To present an intervention project based on one of the lines of research of the program.
7. To submit CV to the Academic Council of the program, which the Council will check.
8. Personal interview with the Academic Council, before the interview the applicant must take a Diagnosis Test of Skills for Postgraduate, applied by the UAA.
9. To pass a general exam of knowledge in the area.
10. To pass the TOEFL test with a grade higher than 450 points, but the applicant can be admitted with 400 points, but he/she must obtain 450 points during the first years after starting the program.
11. To accomplish with all the documents specified and required by the Records Office.

Requirements for foreign applicants

1. Minimum 8.0 (eight) grade point average obtained in the Bachelor's degree.
2. Bachelor's degree diploma related to the Master of Taxes, apostilled o certified, depending on the country.
3. Degree certificate, apostilled o certified, depending on the country.
4. It is necessary to have the revalidation of the degree subjects by Mexico's Secretary of Public Education.

5. Professional license valid in Mexican Republic or a document that permits the exercise of the applicants' profession in the country where he/she obtained the degree, apostilled or certified, depending on the country.
6. To demonstrate with evidence a minimum two years' work experience.
7. To submit a purpose letter with a two pages extend.
8. To submit an engagement letter compromising full-time to the study of the program.
9. To present an intervention project based on one of the lines of research of the program.
10. To submit CV, according to the requirements established by the Academic Council of the program.
11. Personal interview with the Academic Council to evaluate qualitative assets related to the applicant profile, before the interview the applicant must take a Diagnosis Test of Skills for Postgraduate, applied by the UAA.
12. To pass a general exam of knowledge in the area. The Academic Council is charge of the design, modality and application of the exam.
13. To pass the TOEFL test with a grade higher than 450 points, but the applicant can be admitted with 400 points, but he/she must obtain 450 points during the first years after starting the program. English-speaking foreigners must take the DELE level B-2 exam; however, standardized certificates with international validity equivalent to the language may be accepted.

VII. CURRICULAR ORGANIZATION AND STRUCTURE OF THE PROGRAM

Program Organization

Formation ax	# of Subjects	% of Subjects	Credits	% in Credits
Disciplinary	9	56.25%	58	36.25%
Terminal	4	25%	56	35%
Elective	3	18.75%	24	15%
Complementary Activities			12	7.5%
Degree Examination			10	6.25%
Subtotal	16	100%	160	100%

Curricular Map

Formation Ax	Semestre/Materias			
	First	Second	Third	Fourth
Disciplinary	Fiscal Law	Income taxes for natural persons II		
	Income taxes for legal persons I	Social security tax obligations		
	Income taxes for legal persons II	Indirect taxes		
	Income taxes for natural persons I	Workshop of Tax Evaluation with an innovative focus		
		Contributions to foreign trade		
Terminal	Estudio de casos fiscales y contables		Intervention seminar I	Intervention seminar II
				Professional stay
Elective*			Elective I	Elective III
			Elective II	
Complementary Activities	National and international participations in congresses, research stays, publications (book chapters, books, indexed journals, among others determined by the Academic Council, considering the innovation and linkage with other social sectors.			

VIII. PERMANENCE REQUIREMENTS

The student could remain in the program if he/she accomplishes with all the policies established in the General Regulation of Teaching of this university.

The student must attend the university policies related to the academic and administrative permanence requirements, which means, attend and pass all the subjects contained in the curricular map and accomplish all the activities assigned by the program.

Each subject must be passed in the ordinary period with a minimum grade of 7.0, according to what has been established by the General Regulation of Teaching, or in an extraordinary exam, having just once chance to pass the object that was failed.

One important aspect for the permanence is the presentation of significant advances in the student's receptional project, according to what it is indicated in each subject related to those ends. Not accomplishing these core results will lead to the expulsion of the program.

Students must submit a written report of activities and progress to the academic coordination of the program, endorsed by the tutor. The report must reflect the progress of the professional reception work, as well as professionalizing activities and stays, including mobility, that can help terminal efficiency and maximum graduation time.

IX. GRADUATION REQUIREMENTS

1. To pass all the subjects, seminars and activities indicated in the curricular map.
2. To obtain an 8.0 (eight) grade point average.
3. To present and defend the receptional project in a public event and to do it according to the established times and forms in the “Manual for the Elaboration of Receptional Projects in Postgraduate Studies: Thesis or Practical Project”; and in the General Regulation of Teaching.
4. To accomplish a professional stay and to submit of a report of the professional work developed in the fourth semester, which would contain the elements agreed by the Academic Council. Plus, the student must have an Employer Satisfaction Letter.

X. CORE FACULTY

Grade	Name	Institution where the degree was obtained	Academic Body	National System of Researchers	Line of Research
Ph.D.	Díaz Flores, Manuel	National Autonomous University of Mexico	Local Development	I	Study of the accountable, financial and audit situation of the organization
Ph.D.	González Alcot, Roberto	Autonomous University of Puebla	Local Development	I	Study of the accountable, financial and audit situation of the organization
Ph.D.	Martín Rodríguez, Alfonso	East Free School of Politic Sciences and Public Administration	Accountancy and Fiscal	C	Study of the accountable, financial and audit situation of the organization
Master	Guzmán Díaz de León, Virginia	University of the Valley of Atemajac	Accountancy and Fiscal	-	Study of the fiscal and tax situation in organizations
Master	López Cruz, Martín	Autonomous University of Aguascalientes	-	-	Study of the fiscal and tax situation in organizations
Ph.D.	Macías Acosta, Rubén	East Free School of Politic Sciences and Public Administration	Local Development	I	Study of the accountable, financial and audit situation of the organization
Ph.D.	Oropeza Tagle, Miguel Ángel	University of Cantabria	Accountancy and Fiscal	I	Study of the fiscal and tax situation in organizations

XI. PROGRAM FLEXIBILITY

The name of the subjects have been renamed with a more generic denomination to make student mobility easier and from the third semester on elective subjects are incorporated, which the student can decide (with previous authorization of the tutor and approval of the Academic Council), giving the program a great level of flexibility. In addition, students are allowed to complete a stay in national and international organization or institution.

Full-time students must spend 40 hours per week to this program, divided into classes, complementary activities and linkage with productive and governmental sectors. Partial-time students must spend at least 30 hours per week to professional activities related to the program.

To each student a tutor will be assigned. The tutor will support the student on the organization, planning, implementation and supervision of his/her academic and professional formation, besides supporting him/her with the development of skills and the generation of his/her own strategies to solve a current problem in the organization in which the student is developing the degree project.

The student, along with his/her tutor and with the approval of the Academic Council, will select the elective subjects required to complete his/her academic and professional formation, in addition of two intervention seminaries, which will allow the students to present their advances on the degree project. The students will enrich their work with commentaries and observations from the committee, thus, the seminars are tutorial with the goal to develop the degree work properly for obtaining the master's degree.

According to the income profile, the multidisciplinary integration of the class is allowed, therefore, the offer of elective subjects will allow the students, depending on their profile and interests, to take subjects that support their learning. Besides, if the student decides it so, he/she can attend to other universities that offer a subject of interest to strengthen the flexibility and the linkage of the program.

In addition, this program includes an obligatory professional stay in public and/or private enterprises and institutions, which allows the students to make their degree work; this degree work is thought for the students to apply the knowledge and abilities learnt in the classroom, that way, the professional character of this program is assured.

In these sense, the tutor is responsible of leading the students in the search of important and sufficient theoretical information to back up the degree work, besides, promoting their actuation and performance with professional ethics and social responsibility.