



UNIVERSITY OF SEOUL

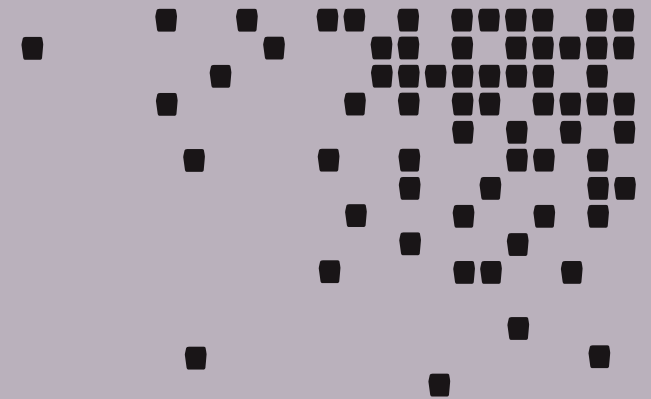
The Graduate School of Science in Taxation

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The Graduate School of Science in Taxation

Dean's Message

The Best Tax Education, The Graduate School of Science in Taxation

I welcome you to the University of Seoul Graduate School of Science in Taxation. Locating in the 'Soul of Asia' Seoul, we present you the best tax education in Korea.

The Graduate School of Science in Taxation was established as Korea's first professional graduate school specializing in taxation and has solely been devoted in tax profession, providing the depth of study that taxation field requires. Offering an interdisciplinary training in taxation, we have established courses in laws, tax accounting and public finance which can prepare you for any practice area of taxation. Our faculty combine theoretical studies and practical courses with passionate approach in law, accounting, and public finance to bring real world experience into the classroom. Our school also reaches far beyond the national boundaries, including exchange programs with the government to NGOs, firms and many universities around the world.

Numerous law practitioners, accountants, and tax researchers have entered our school to be trained as outstanding tax specialists. Our graduate school dedicates to expand and enhance the opportunity for our students to challenge the practice of tax accountants, tax agents, tax lawyers, and tax researchers. As a result, our graduates' reputation is soaring year by year along with the needs and expectations of the field. We are confident that our distinguished graduates will bring huge advances in tax field in Korea.

I invite you to the Graduate School of Science in Taxation at the University of Seoul where is ready to offer the high level education in taxation. We look forward to having you in the next entering class.

Ju-Young Lim

Dean, The Graduate School of Science in Taxation



Why the Graduate School of Science in Taxation?

- Korea's best graduate school specializing in taxation
- Distinguished faculty
- Comprehensive curriculum for taxation
- Outstanding environment for learning
- Special programs including 'Tax Litigation Program' and 'Tax and Business Strategy Program'



History

2010

September	2010	'Tax and Business Strategy Program' was co-launched with Law School.
September	2010	Professor Ju-Young Lim took office as the eighth Dean.
April	2010	'Tax Finance Research Center' was changed to 'Local Tax Research Institute'.

2000

September	2009	'Tax Litigation Program' was launched.
November	2008	The admission quota of the masters program was increased to forty students.
September	2008	Professor Yong Seon Choi took office as the seventh Dean.
March	2007	Professor Yoon Hee Won took office as the sixth Dean.
March	2005	Professor Wan Seok Kim took office as the fifth Dean.
March	2004	'Local Tax Research Center' was established.
February	2004	Professor Ssang Jong Song took office as the forth Dean.
March	2003	Professor Hyung Soo Han took office as the third Dean.
March	2001	The admission quotas of the doctoral program and the masters program were increased to ten students and thirty five students respectively.
March	2001	Professor Chang Seok Kim took office as the second Dean.
July	2000	The doctoral program was launched and the admission quota of masters program was increased to twenty five students.
March	2000	Professor Ssang Jong Song took office as the first Dean.
March	2000	The Graduate School of Science in Taxation was established.

1990

November	1999	Authorization was received from the Ministry of Education and the admission quota of the masters program was twenty students.
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- The Graduate School of Science in Taxation provides the best faculty and research environment.
- The Graduate School of Science in Taxation consists of five major areas in taxation : Tax Law, Tax Accounting, Tax Policy, International Tax, and Local Tax.
- The various interchanges of ideas and academic research experiences help students build a wider perspective of their field in Taxation.

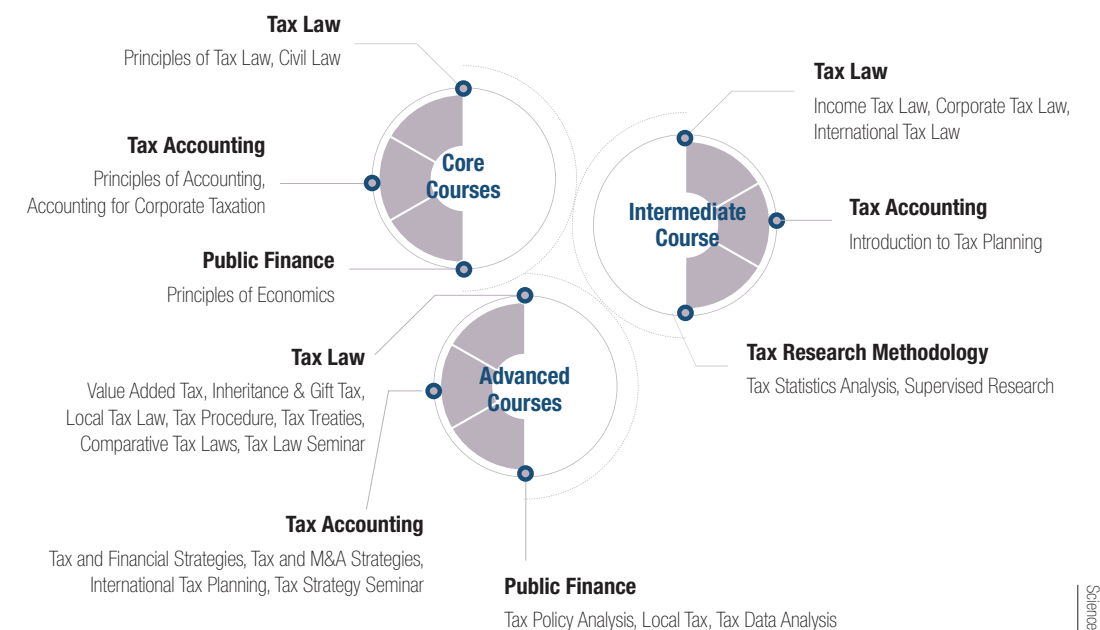




Masters Program

We aim at making students take one step further to acquire an high level knowledge in taxation and producing tax leaders in law, accounting, government, research and education.

The masters program consists of core courses, intermediate courses and advanced courses. The core courses, including Principles of Tax Law, Principles of Accounting and Principles of Economics, allow the students to understand the fundamentals of taxation. The intermediate courses, comprising various tax law subjects, Introduction to Tax Planning and Tax Statistics are designed to deepen the knowledge of taxation. The advanced courses focus on each particular issue related to tax law, tax accounting and public finance.





Doctoral Course

We have established strong programs and provide students with the high level expertise to excel at the next level.

The doctoral program is designed for aspiring tax academics and professionals who pursue sustained intensive and extensive coursework, research and writing. This highly selective program is open to applicants who possess a distinguished prior academic record and career. Each candidate pursues the doctoral degree under the supervision of an overall faculty supervisor who is a full-time member of the Graduate School of Science in Taxation faculty. For the successful completion of the program, candidates are expected to produce a doctoral dissertation that constitutes an original and substantial scholarly contribution to taxation.

Tax Law | Tax is based on legal relationships that regulate the rights and obligations between the government and the people. Under this view, tax law focuses on interpreting tax laws and exploring complex tax law issues through numerous case studies.

Tax Accounting | With the knowledge of tax strategy from the masters program, students learn practical understanding of tax accounting methods. It aims to train students to use an integrated approach in tax accounting issues, taking account of the principles of tax law as well as public finance.

Public Finance | Students learn how to analyze how tax policies effect on nation's economy through statistics and econometrics.

International Tax | The basic principles of international taxation are explored and then in-depth research on the main issues are conducted.

Local Tax | Students study local taxes in both legal and policy aspects and compare the local tax systems in several countries.

The Faculty



Professor Ju-Young Lim

B.A., Economics, Seoul National University
M.A., Ph.D., Economics, SUNY(Albany)
President, Korean Association of Public Finance(KAPF)
Representative of Korea, WTO, I.G.E. group
Member, Tax Committee of Ministry of Strategy and Finance



Professor Ssang Jong Song

LL.B., College of Law, Seoul National University
LL.M., Graduate School of Law, Seoul National University
Ph.D., Graduate School of Law, Kookmin University
President and Advisor, Korean Academic Society of Taxation
Chairman, Regional Tax System Deliberation Committee,
Ministry of Public Administration and Security



Professor Yoon Hee Won

B.A., Economics, Seoul National University
M.P.A., Public Administration, Seoul National University
Ph.D., Political Science, Ohio State University
Director, The Korean Association of Public Finance
President, Korea Institute of Public Finance
Member, Tax Committee of Ministry of Strategy and Finance



Professor Yong Seon Choi

B.A., Political Diplomacy, Yonsei University
M.P.A., Accounting, University of Texas in Austin
Ph.D., Business Administration, University of Florida
Professor, School of Business Administration, Florida International University
President, Korea Institute of Public Finance
Member, Tax Committee of Ministry of Strategy and Finance



Professor Wan Seok Kim

B.A., Business Administration, Chungang University
M.D., Ph.D., Graduate School of Law, Chungang University
President, Korean Academic Society of Taxation
Non-permanent Judge, National Tax Tribunal
Member, Tax Committee of Ministry of Strategy and Finance



Professor Ki Ho Choi

B.A., Business Administration, Yonsei University
M.S., Ph.D., Business Administration, Yonsei University
Member, Seoul City Local Tax Deliberation Assembly
Member, National Tax Research Committee, KICPA
Member, Accounting & Auditing Commission and Supervision Committee, KICPA



Professor Hun Park

LL.B., College of Law, Seoul National University
LL.M., Ph.D., Graduate School of Law, Seoul National University
Managing Director, Korea Tax Law Association
Non-permanent Judge, National Tax Tribunal
Taxpayer Advocate, National Tax Service



Professor Won Seok Choi

B.A., Business Administration, Seoul National University
M.D., Ph.D., Business Administration, Seoul National University
General Secretary, The Korean Taxpayers Union
Member, National Tax Appeal Committee, Jungbu Regional Tax Office
Editor-in-chief, Journal of Taxation and Accounting, Korean Academic Society of Taxation

The Faculty



Professor **Young Han Lee**

B.A., Business Administration, Yonsei University
M.S., Ph.D., Business Administration, Yonsei University
Senior Analyst, Korea Ratings, Project Finance 1 Team
Research Director, Korean Accounting Association
Accountant, KPMG San Tong Co., Ltd.,



Professor **Sang Shin Lee**

LL.B., College of Law Seoul National University
LL.B., Business Administration, Seoul National University
LL.M., Ph.D., Graduate School of Law, Seoul National University
Professor, Kangwon National University
Managing Director, Korea Tax Law Association



Professor **Ki Baeg Park**

B.A., Economics, Seoul National University
M.S. Economics, University of Winsconsin-Madison
Ph.D., Public Finance, University of Winsconsin-Madison
Senior Researcher, Korea Institute of Public Finance
Member of Board of Directors, The Korean Association of Public Finance



Professor **Byung Wook Jun**

B.A., Economics, Seoul National University
M.B.A., Business Administration, Georgetown University
Ph.D., Business Administration, Yonsei University
Deputy Director, National Tax Service & Ministry of Finance and Economy
Member, Transfer Pricing Review Committee, National Tax Service
National Tax Examiner, Seoul High Court

Visiting Professor **Seong Tae Kang**

B.A., Public Administration, Kyung Pook National University
M.P.A., Public Administration, University of Southern California
Ph.D., Science in Taxation, University of Seoul
Exchange Director General, Internal Revenue Service in the US
Consul, Department of Taxation, the Korean Consulate General in New York
Regional Commissioner, Daegu Regional Tax Office

Adjunct Professor **Yo Chan Park**

B.A., College of Law, Seoul National University
M.D., Ph.D., Graduate School of Law, University of Seoul
Member, Administration Judgement, Seoul Regional Correction Service
Corporate Lawyer, Korean Accounting Association
Parcel Price Consultant., Government Employees Pension Service



Professor **Hyejung Byun**

B.A., College of Law, Ewha Womans University
M.D., Graduate School of Law, Ewha Womans University
LL.M., Law School, University of Winsconsin-Madison
S.J.D. in Taxation, College of Law, University of Florida
Member, National Tax Appeal Committee, Seoul Regional Tax Office



Professor **Tae Sup Shim**

B.A., Business Administration, Yonsei University
M.S., Ph.D., Business Administration, Yonsei University
Professor, University of Incheon
Professor, Dankook University
Member, Tax Committee of Ministry of Strategy and Finance
Editor-in-Chief, Korean Journal of Taxation Research



Professor **Ji Sun Chung**

B.A., Science in Taxation, University of Seoul
M.D., Business Administration, University of Seoul
Ph.D., Science in Taxation, University of Seoul
Professor, Konyang University
Editorial Director, Korea Tax Research Forum



Professor **In Jun Yang**

LL.B., College of Law, Seoul National University
LL.M., Ph.D., Graduate School of Law, Seoul National University
Legal Research Analyst, Kim & Chang
Visiting Fellow, Center for Tax Law & Administration, Korea Institute of Public Finance



The best of Science in Taxation

Special Programs

Tax Litigation Program

The Graduate School of Science in Taxation established the tax litigation program in September, 2009 to teach students theoretical debates on tax litigation - its features and practical issues. This program is basically for experienced specialists such as lawyers, accountants, government officials and corporate managers. Students learn essential theories and real world practice of both domestic and international tax litigation. The lectures are provided by tax litigation professionals, including tax lawyers and accountants from the private sector, judges and officials from the public sector, and professors and scholars from the academia. This program consists of 15 weeks.

Tax and Business Strategy Program

The Graduate School of Science in Taxation launched the Tax and Business Strategy Program with the Law School in 2010. This program is designed to provide corporate executives, lawyers, accountant, and tax policy managers with knowledge needed for strategic approach on tax issues in business decision making. The lectures include Corporate Tax Management, M&A Tax Fundamentals, Global Tax Strategy, Offshore Investment and Taxation and Tax Audit Strategy. The lectures are provided professors in tax law and commercial law, lawyers and other tax professionals.



Admission

Recommendation

Academic Courses and Admission Size

Total Admission Size for Each Course	Admission Size for Each Type	
	Special Admission	General Admission
40 for Master's Degree	60% or less of total admission size	Residual size after special admission
10 for Doctoral Degree		

Qualifications for Application and Documents Required

	Qualifications for Application	
	Documents Required	
Special Admission and General Admission	•Masters Degree and Doctoral Degree An applicant for masters degree should have bachelor's degree or be credited with having equivalent qualification. An applicant for doctoral degree should (be expected to) have masters degree or be credited with having equivalent qualification. Each applicant should also fall into one of the following categories. •Special Admission a. full-time faculty at universities b. government employee in the tax field (for masters degree) whose grade is 4 or lower (for doctoral degree) c. researcher who has worked for a tax-related research institute for more than 3 years (for masters degree) or for more than 5 years (for doctoral degree) d. lawyer, certified public accountant, certified tax accountant, customs broker or property appraiser e. person who is credited with having equivalent qualification by the Graduate Board	•Masters Degree - printed application form (filled out and submitted online first) - certificate of (expecting) bachelor's degree (with registration number) - official transcripts or academic records from each institution attended - personal statement (in the prescribed form) - score report for certified foreign language tests (for general admission only) - copy of license certificate, employment certificate and career certificate (for special admission only) •Doctoral Degree - printed application form (filled out and submitted online first) - certificate of bachelor's degree and certificate of (expecting) masters degree (with each registration number) - official transcripts or academic records from each institution attended - personal statement (in the prescribed form) - copy of license certificate, employment certificate and career certificate (for special admission only) - score report for certified foreign language tests (for general admission only) - statement of research plans (in the prescribed form, up to 2 pages) - copy of master's degree dissertation (in case it is applicable) • Documents submitted for special admission, except printed application form, may not be submitted for general admission.

Written Test for General Admission (for both masters and doctoral degree)

- **Subject Test** : 3 questions out of 8 questions on General Theory of Tax Law, Tax Accounting, General Provisions to Civil Law, Public Finance (2 questions for each subject), should be selected and tested.
- **Foreign Language Test** : Either English, Japanese or Chinese should be selected and tested.
 ※ Taking Foreign Language Test can be replaced by reporting the scores for certified foreign language tests.

How to Submit Documents Required

1. **Application Form** : Online Submission (<http://www.uos.ac.kr>)
 2. **Other Documents**: Visit or Registered Mail
- **Mailing Address** : Administration Office, Graduate School of Science in Taxation, University of Seoul, Seoulsiripdaero 163, Dongdaemun-gu, Seoul, 130-743, Republic of Korea

- **Application Fee** : 60,000 Korean Won (paid in online submission)
- Students with outstanding GPA during enrollment may receive scholarships.

Class Hour, Coursework and Enrollment Restriction

- Classes may be open in the evening or on the weekend if necessary.
 - Coursework should be completed in not less than 4 semesters.
 - Students should not be enrolled for not more than 4 years (for masters degree) or for not more than 5 years (for doctoral degree).
- ※ **For more information, please contact the Administration Office of GSST (Tel. 82-2-2210-2716 Fax. 82-2-2210-2316).**



Systematic Curriculum & Network Hub For Tax Experts

Nam Seok Hwang | Assistant Professor, Kyunghee University

I was working as a lawyer in a law firm when I applied for the Graduate School of Science in Taxation. I felt a strong need to learn about Taxation systematically since tax knowledge was highly needed in my business area. Furthermore, I considered entering the academic world if I had the chance, so I eventually chose this school for my future. The Graduate School of Science in Taxation has a sturdy curriculum which especially helped me earn knowledge in Tax Law. Also, the alumni are very active in both practice and academia so the future soon-to-be students of this school will achieve a great network, which will help them express their hidden potentials much better.



Best Choice To Get The Expertise Required For The Tax Practice

Sung Hoon Moon | Assistant Professor, Hanlim University

I entered the Graduate School of Taxation for my Ph.D in 2005 when I was working for Samsung Advanced Research Institute of Finance and PB Research Center in Samsung Securities Co. Ltd. As I worked for the finance center, I could feel the need for the ability to analyze and solve the problems of tax systems in finance corporations. I also knew there was a lack of practitioners in designing and selling finance products, so I decided to enroll for this graduate school. The fact that this school had classes in weekday nights and weekends which can allow me to work and study was also an essential reason why I chose it. In the Graduate School of Taxation, I could learn not only my major Tax Accounting, but also Tax Law and Tax Strategy which maximized the synergy effect of my studies. Through this, I could also analyze and research a tax issue from various angles. Furthermore, active presentations and debates with many classmates - civil officers, attorneys, accountants - helped me in my practice and gave me a wider perspective on taxation.



Best Education Under Best Environment To Foster Tax Experts

Sung Tae Lee | Director, Ernst&Young Hanyoung

I have built various practice experiences such as corporation tax and insubordination business for 10 years through Samil(PWC) and Hanyoung(Ernst & Young) accounting firms. I researched the tax market and developed customer-centered tax products even during the IMF crisis when tax practice was very unpopular. This passion for taxation led me to the arms of the Graduate School of Science in Taxation. I believe the biggest advantage of this graduate school is classmates of diverse spectrum and their passion. Whether tax practitioner or not, each classmate brings up their opinion polished from their respective areas to the debate stage, which shows their endless passion. Various activities with classmates are also an energizer of school life. The growing competition for admission of this graduate school shows the importance of the tax field and the need for tax practitioners. Also, I am sure this shows that the practice field is asking the Graduate School of Science in Taxation for the best tax specialists.