

SYLLABUS

COURSE NO. AND TITLE: ACCT 233 Taxation II-Taxation of Entities other than Individuals.

NO. OF CREDITS: 3

CATALOG DESCRIPTION:

A study of the federal income taxation of entities other than individuals, to include tax planning, research and practical applications. Prerequisite: ACCT 232. Semester Offered-On Demand.

GENERAL OBJECTIVES:

General objectives of the course are:

1. Fundamental concepts of tax research.
2. Fundamental concepts of the federal income tax system as applied to entities other than individuals.

SPECIFIC OBJECTIVES\OUTCOMES:

At the conclusion of this course the student should be able to:

- 1A. Describe the steps in the tax research process and enumerate resources of tax law and evaluate the authoritative value of each.
- 1B. Use one or more of the looseleaf or computer-based tax services to locate and cite materials relevant to tax matters.
- 2A. Prepare federal income tax returns for C and S corporations and partnership.
- 2B. Analyze business situations and apply taxation concepts and research techniques to prepare appropriate memorandums on matters of tax planning, compliance and procedures.

DATE: November, 1992

DIVISION DIRECTOR

Wilfred H. Beaupre
Signature