

## Master Syllabus

### ACC 2322 - Advanced Taxation

**Division:** Business and Public Services

**Department:** Accounting

**Credit Hour Total:** 3.0

**Lecture Hrs:** 3.0

**Prerequisite(s):** ACC 2321

**Date Revised:** October 2012

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### Course Description:

Course covers tax research, federal, state and local business income tax returns and preparation of information returns, tax filings for trusts, estates and nonprofit organizations, and the reporting of advanced tax compliance issues for individual and business tax returns.

### General Education Outcomes:

- Critical Thinking/Problem Solving Competency
- Computer Literacy Competency
- Information Literacy Competency

### Course Outcomes:

#### Research

Perform tax research.

**Assessment Method:** Locally developed exams

**Performance Criteria:** Exam score of 70% or greater

**Assessment Method:** Simulations

**Performance Criteria:** Score of at least 75% on research project

#### Business Tax Return Preparation

Prepare basic business tax returns (state, local, sales and use, property and informational returns).

**Assessment Method:** Locally developed exams

**Performance Criteria:** Exam score of 70% or greater

**Assessment Method:** Simulations

**Performance Criteria:** Score of at least 75% on homework and projects

#### Advanced Tax Compliance

Identify and report advanced tax compliance issues in individual and business tax returns.

**Assessment Method:** Locally developed exams

**Performance Criteria:** Exam score of 70% or greater

**Assessment Method:** Simulations

**Performance Criteria:** Score of at least 75% on homework and projects

#### Trust, Estates, and Nonprofit Tax Returns

Prepare basic tax returns for trust, estates and nonprofit entities.

**Assessment Method:** Locally developed exams

**Performance Criteria:** Exam score of 70% or greater

**Assessment Method:** Simulations

**Performance Criteria:** Score of at least 75% on homework and projects

### Outline:

Tax Research  
Federal Partnership and Corporate Income Tax Returns  
Federal Informational Returns  
Trust, Estate and Nonprofit Reporting  
State and Local Business Tax Reporting  
Advanced Tax Compliance Issues in Individual Tax Returns  
Advanced Tax Compliance Issues in Business Tax Returns