

Inver Hills Community College

ACCT 0530: Business Taxation (Metro State Course)

A. COURSE DESCRIPTION

Credits: 4

Lecture Hours/Week: *.*

Lab Hours/Week: *.*

OJT Hours/Week: *.*

Prerequisites: None

Corequisites: None

MnTC Goals: None

This course focuses on identifying issues that affect the taxation of businesses. Four modules are covered: foundation of taxation, including types of taxes, structure of the income tax, taxpayers, and general concepts of income and deduction; business income and expenses; taxation of property transactions; and overview of corporations, S corporations, partnerships, and entity choice. Planning options are emphasized.

B. COURSE EFFECTIVE DATES: 01/12/2004 - Present

C. OUTLINE OF MAJOR CONTENT AREAS

None

D. LEARNING OUTCOMES (General)

None

E. Minnesota Transfer Curriculum Goal Area(s) and Competencies

None

F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus

G. SPECIAL INFORMATION

None noted