ACNT 1278 – Taxation Procedures: Corps
2018 Fall Semester
08.27.18 – 12.09.18
Tue 6:00 PM – 8:00 PM
Room #: W32B

Instructor: Craig Black, MAcc, JD, CPA
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Office Location: W-210

Course Description: Concepts and principles governing the taxation of corporations and their shareholders; the effect of taxes on corporate formation, capital structure, distributions and liquidations.

Course Pre-requisites: ACCT 2301 (or equivalent)

CPA Candidates: Mountain View College has been designated by the Texas State Board of Public Accounting (TSBPA) as a Texas Community College that may offer “Qualifying Education Credit for CPA Examination”. This course qualifies as an upper division accounting course that will count toward the minimum requirement of 30 hours of upper division accounting courses that must be completed as part of the eligibility requirements to sit for the CPA Exam in the State of Texas. IF YOU HAVE EARNED A BACHELOR'S DEGREE BEFORE TAKING THE COURSE.

Course Materials/Supplies Needed
Textbook: Pearson's Federal Taxation 2019 Comprehensive
Edition: 32nd
Author(s): Pope, Rupert & Anderson
Publisher: Pearson
ISBN: 9780134738307

Blackboard/E-Campus: Access to blackboard is required for this course and will include syllabus, course announcements, supplemental course materials and grades. All assignments will be completed and submitted online through blackboard.

Student Learning Objectives

- Identify the concepts and objectives of the federal corporate income tax rules
- Understand the basic principles of corporate income taxation
- Understand the basic principles of corporate formation and operation
- Determine the tax consequences of corporate distributions
- Understand the basic concepts of state and local taxation
- Prepare a corporate tax return using appropriate tax preparation software
- Demonstrate an understanding of the Internal Revenue Service Code
Evaluation Procedures:

(20%) Quiz 1: 100 points
(20%) Quiz 2: 100 points
(20%) Quiz 3: 100 points
(20%) Quiz 4: 100 points
(20%) Quiz 5: 100 points

(100%) Total: 500 points

450-500 points = A
400-449 points = B
350-399 points = C
300-349 points = D
000-299 points = F

Quizzes: The quizzes are completed and submitted online through Blackboard.

MVC Institutional Policies: http://www.mountainviewcollege.edu/syllabipolicies

The instructor reserves the right to amend this syllabus as necessary.

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<tr>
<th>Date</th>
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| Week 1: 08.28.18 | Course Introduction & Overview  
Read Ch 2: Corporate Formations & Capital Structure |
| Week 2: No Class | Due (Sun) 09.09.18: Quiz 1 (Ch 2)                      |
| Week 3: 09.11.18 | Read Ch 3: The Corporate Income Tax                     |
| Week 4: No Class | Due (Sun) 09.23.18: Quiz 2 (Ch 3)                      |
| Week 5: 09.25.18 | Read Ch 4: Corporate Nonliquidating Distributions      |
| Week 6: No Class | Due (Sun) 10.07.18: Quiz 3 (Ch 4)                      |
| Week 7: 10.09.18 | Read Ch 9: Partnership Formation & Operation           |
| Week 8: No Class | Due (Sun) 10.21.18: Quiz 4 (Ch 9)                      |
| Week 9: 10.23.18 | Read Ch 11: S Corporations                             |
| Week 10: No Class | Due (Sun) 11.04.18: Quiz 5 (Ch 11)                     |