

Note:

Course content may be changed, term to term, without notice. The information below is provided as a guide for course selection and is not binding in any form, and should not be used to purchase course materials.

COURSE SYLLABUS

ACCT 618

ADVANCED TOPICS IN CORPORATE TAXATION

COURSE DESCRIPTION

This course explores current topics within the field of corporate taxation, as well as the impact of corporate taxes on shareholders.

RATIONALE

The field of corporate taxation is one that can become quite complicated, depending on the level of complexity and whether a corporation is a multi-national corporation. Income tax items can also affect shareholders on an individual level. The purpose of this course is to examine some of the more common issues related to corporate taxation, and the corresponding effects on corporate shareholders.

I. PREREQUISITE

For information regarding prerequisites for this course, please refer to the [Academic Course Catalog](#).

II. REQUIRED RESOURCE PURCHASE

Click on the following link to view the required resource(s) for the term in which you are registered: <http://bookstore.mbsdirect.net/liberty.htm>

III. ADDITIONAL MATERIALS FOR LEARNING

- A. Computer with basic audio/video output equipment
- B. Internet access (broadband recommended)
- C. Blackboard [recommended browsers](#)
- D. Microsoft Office

IV. MEASURABLE LEARNING OUTCOMES

Upon successful completion of this course, the student will be able to:

- A. Integrate biblical principles within the field of corporate taxation.
- B. Construct sound arguments for the handling of various taxation scenarios.
- C. Compare and contrast various applications of the tax code.
- D. Calculate various tax components.

V. COURSE REQUIREMENTS AND ASSIGNMENTS

A. Textbook readings

B. Course Requirements Checklist

After reading the Course Syllabus and [Student Expectations](#), the student will complete the related checklist found in Module/Week 1.

C. Discussion Board Forums (2)

Discussion boards are collaborative learning experiences. Therefore, the student is required to create a thread in response to the provided prompt for each forum. Each thread must be at least 500 words and demonstrate course-related knowledge. In addition to the thread, the student is required to reply to at least 2 classmates' threads. Each reply must be at least 450 words. Each thread and both replies must include at least 2 scholarly citations in current APA format. Acceptable sources include the textbook, IRS code, the Bible, and scholarly journal articles.

D. Essay

The student will write a 1,000-word reflection paper in current APA format that focuses on his/her background in corporate taxation. The student must explain his/her experience, and include examples of research tools he/she may have used to solve any complex problems. If the student does not have experience with corporate taxation, then the essay must be focused upon what tools the student would use, and how his/her experience in the field of taxation has or has not prepared him/her to handle corporate taxation. The essay does not require any resources, as it is based upon the student's experience.

E. Lesson Problems (5)

The student will answer various questions from the study problems found within the study problems textbook.

VI. COURSE GRADING AND POLICIES

A. Points

Course Requirements Checklist	10
Discussion Board Forums (2 at 100 pts ea)	200
Essay	50
Lesson Problems (5 at 150 pts ea)	750
Total	1010

B. Scale

A = 940–1010 A- = 920–939 B+ = 900–919 B = 860–899 B- = 840–859
 C+ = 820–839 C = 780–819 C- = 760–779 F = 0–759

C. Quizzes/Tests/Exams

For timed quizzes/tests/exams, the student is required to complete the quiz/test/exam within the assigned time. For the student who exceeds this time limit, a penalty of 1 point will be deducted for each minute, or part thereof, he/she exceeds the assigned time limit.

D. Disability Assistance

Students with a documented disability may contact Liberty University Online's Office of Disability Accommodation Support (ODAS) at LUOODAS@liberty.edu to make arrangements for academic accommodations. Further information can be found at www.liberty.edu/disabilitysupport.

If you have a complaint related to disability discrimination or an accommodation that was not provided, you may contact ODAS or the Office of Equity and Compliance by phone at (434) 592-4999 or by email at equityandcompliance@liberty.edu. Click to see a full copy of Liberty's [Discrimination, Harassment, and Sexual Misconduct Policy](#) or the [Student Disability Grievance Policy and Procedures](#).

COURSE SCHEDULE

ACCT 618

Textbooks: Bittker & Eustice, *Federal Income Taxation of Corporations and Shareholders* (2017).
Bittker & Eustice, *Federal Income Taxation of Corporations and Shareholders* (Study Problems) (Revised) (2017).

MODULE/ WEEK	READING & STUDY	ASSIGNMENTS	POINTS
1	Bittker & Eustice: chs. 1–2	Course Requirements Checklist Class Introductions Essay	10 0 50
2	Bittker & Eustice: chs.3–4	DB Forum 1	100
3	Bittker & Eustice: chs. 5–6	Lesson Problem 1	150
4	Bittker & Eustice: chs. 7–8	Lesson Problem 2	150
5	Bittker & Eustice: chs. 9–10	Lesson Problem 3	150
6	Bittker & Eustice: chs. 11–12	Lesson Problem 4	150
7	Bittker & Eustice: chs. 13–14	Lesson Problem 5	150
8	Bittker & Eustice: ch. 15	DB Forum 2	100
TOTAL			1010

DB = Discussion Board

NOTE: Each course module/week begins on Monday morning at 12:00 a.m. (ET) and ends on Sunday night at 11:59 p.m. (ET). The final module/week ends at 11:59 p.m. (ET) on **Friday**.