

APPROVED

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University of Toledo

Existing Graduate Course Modification Form

COLLEGE OF GRADUATE STUDIES

Contact Person: Donald Saftner

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Present

College: Business & Innovation

Dept/Academic Unit: Accounting

Course Alpha/Numeric: ACCT 6220

Course title: Corporate Taxation

Credit hours: Fixed 3 or Variable: to

Cross Listings:

Prerequisites(s) (if more than 50 characters, please place it in Catalog Description)

C or higher in ACCT 6210

Co-requisites(s) (if more than 50 characters, please place it in Catalog Description)

Catalog Description (only if changed) 75 words max:

This course covers the taxation of corporations and their shareholders. Topics include the formation of a corporation, taxation of corporate income and the tax treatment of distributions.

Proposed

College: Business & Innovation

Dept/Academic Unit: Accounting

Course Alpha/Numeric: ACCT 6250

Course title: Taxation of Business Entities

Credit hours: Fixed 3 or Variable: to

Cross Listings:
ACCT 4250

Prerequisites(s) (if more than 50 characters, please place it in Catalog Description)

C or higher in both ACCT 3210 and ACCT 3120

Co-requisites(s) (if more than 50 characters, please place it in Catalog Description)

Catalog Description (only if changed) 75 words max:

This course covers the taxation of corporations, their shareholders, and other business entities. Topics include the formation, taxation of income, and the tax treatment of distributions.

Has course content changed?

Yes

If yes, give a brief topical outline of the revised course below (less than 1500 words)

- Intro to the Taxation of Business Entities
- Accounting Methods
- Entities Review
- Corporate Operations
- Corporate Operations (AMT and Penalty Taxes)
- Accounting for Income Taxes
- Corporate Nonliquidating Distributions
- Corporate Formation, Reorganization and Liquidation
- Forming and Operating Partnerships
- Forming and Operating Partnerships
- Dispositions of Partnership Interests and Partnership Distributions
- S-corporations
- Misc. Topics

Proposed Effective Term

2013

40 (Fall)

List any course(s) to be deleted

Date

Date

Attach new syllabus reflecting course modifications.

Attach additional documents if necessary.

Course Approval

Department Curriculum Authority

D. Softner

Date

2-6-13

Department Chairperson

D. Softner

Date

2-6-13

College Curriculum Authority or Chair

Michael I. Miller

Date

2-6-13

College Dean

Ann S. Clark

Date

2-7-13

Graduate Council

Date

Dean of Graduate Studies

PLH

Date

3-19-13

Office of the Provost

Date

For Administrative Use Only

Effective Date

CIP Code

Subsidy Taxonomy

Program Code

Instruction Level