

# Minnesota State University Moorhead

## ACCT 441: Tax Accounting I

### A. COURSE DESCRIPTION

Credits: 3

Lecture Hours/Week: 3

Lab Hours/Week: 0

OJT Hours/Week: \*.\*

Prerequisites: None

Corequisites: None

MnTC Goals: None

Outline of federal tax system. Introduction to concepts of gross income, exclusions, deductions, alternative minimum tax, tax credits, tax payment procedures, property transactions, accounting periods, accounting methods, deferred compensation, corporations and partnerships.

**B. COURSE EFFECTIVE DATES:** 03/04/2013 - 01/13/2022

### 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