



Course Competency Report by Code

Code: C238

Taxation II (C238)

Course of Study: C238 - Taxation II
Course Level: Undergraduate
Course Division: Senior
Discipline: Accounting
Course Type:
Department: Business

COMPETENCY #	COMPETENCY NAME	COMPETENCY TEXT
3027.1.1	Tax Implications of Different Business Structures	The graduate evaluates the tax implications of different legal structures for business entities.
3027.1.2	C Corporations	The graduate determines the tax treatment for C corporations.
3027.1.3	S Corporations	The graduate determines the tax treatment for S corporations
3027.1.4	Partnerships	The graduate determines the tax treatment for partnerships.
3027.1.5	Estates and Trusts	The graduate determines the tax treatment for estates and trusts
3027.1.6	IRS Procedures	The graduate describes the administrative procedures of the IRS.
3027.1.7	Tax Research	The graduate researches tax issues related to the taxation of entities.