



Course Competency Report by Code

Code: C239

Advanced Tax Concepts (C239)

Course of Study: C239 - Advanced Tax Concepts
Course Level: Graduate
Course Division: Second Year Master's
Discipline: Accounting
Course Type:
Department: Business

COMPETENCY #	COMPETENCY NAME	COMPETENCY TEXT
3028.1.1	Tax Planning	The graduate applies knowledge of tax laws for planning and compliance purposes.
3028.1.2	Multijurisdictional Tax Issues	The graduate analyzes the impact of multijurisdictional taxation including federal, state, local, and international taxes.
3028.1.3	Tax Research and Communication	The graduate uses tax research to interpret and evaluate recent developments in tax concepts.
3028.1.4	Federal Taxation of Property Transactions	The graduate determines the proper tax treatment for business transactions such as capital gains, the sale of a residence, and gifts.
3028.1.5	Taxation of Complex Corporate Transactions	The graduate determines the proper taxable treatment for corporate transactions including formation, reorganization, distribution, and liquidation.
3028.1.6	Tax Return Preparation	The graduate prepares federal tax returns with IRS forms, schedules, and related reporting requirements.