

**EAST CAROLINA UNIVERSITY**  
**College of Business**  
**Detailed Course Information**

<b>I. Course</b>
<b>ACCT 4611 Taxation for Decision Making</b>
<b>II. Instructor &amp; Textbook Information</b>
<p>All instructors in the College of Business are either academically or professionally qualified to teach their courses. All graduate classes are taught by faculty with terminal degrees in the relevant field of study. Faculty who teach online courses also teach face-to-face campus courses.</p> <p>To review current textbook information visit the bookstore's website: <a href="http://epos2.sequoiars.com/ePOS?form=cat.html&amp;cat=1&amp;store=458">http://epos2.sequoiars.com/ePOS?form=cat.html&amp;cat=1&amp;store=458</a> and follow the link at the bottom of the page.</p>
<b>III. Expanded Course Description</b>
<p>The goal of the course is Examination of major tax issues inherent in business and financial transactions. Emphasis on planning to maximize tax opportunities and minimize tax liabilities.</p> <p>Pre-requisites for this class are: ACCT 3551</p>
<b>IV. Course Objectives</b>
<p>Students who successfully complete the course will develop a broad awareness of the concepts underlying the Federal Income Tax system as those concepts affect Controllers and the business decisions that they make. The emphasis will be to identify tax opportunities and tax problems in business planning. Emphasis will also be placed on the communication of the results to a businessperson. We will develop our professional writing proficiency.</p>
<b>V. Course Topics</b>
<ul style="list-style-type: none"><li>• Introduction to Tax</li><li>• Flow Through Entities</li><li>• Tax Policy Issues</li><li>• Corporations</li><li>• Taxes as a Transaction Cost</li><li>• Choice of Entity</li><li>• Income Tax Planning</li><li>• State and Local Taxation</li><li>• Introduction to Income Deductions and Credits</li><li>• International Taxation</li><li>• Taxable Income from Business Operations</li><li>• Individual Tax</li><li>• Property Acquisitions &amp; Cost Recovery</li><li>• Compensation &amp; Retirement Planning</li><li>• Property Dispositions</li><li>• Personal Financial Planning</li><li>• Non-Taxable Exchanges</li><li>• Tax Consequences of Personal Activities</li></ul>

**VI. Required Coursework**

The student is required to take four in class examinations, a comprehensive final examination, prepare three tax returns (Corporate Form 1120, S Corporation Form 1120-S, Partnership Form 1065), write a term paper, and turn in 23 homework assignments.

**VII. Course Communication & Interaction**

This course is a writing intensive course. Each of the 23 homework assignments requires written explanations to a series of questions that reflect the learning objectives of each chapter. Each exam has three questions taken from the homework questions and are evaluated on both content and communication style. The term paper for this course requires five turn in assignments. Topic, bibliography, outline, rough draft, and final draft are due through out the semester.

**VIII. Computer/Technical Requirements Additional Notes/Comments**

This course requires the student use both Blackboard and CPS in class.

**IX. Additional Information**

Disabilities: ECU seeks to comply fully with the Americans with Disabilities Act (ADA). The Department for Disability Support Services adapts the generalized services to the specialized needs of individuals with disabilities. Students requesting accommodations based on a disability must be registered with the Department for Disability Support Services located in Slay 138 (252) 737-1016 (Voice/TTY). Additional program information is available at <http://www.ecu.edu/cs-studentlife/dss/>

Calendar: This class follows the standard ECU [academic calendar](#) for the semester in which it is taken.

**X. Additional Notes/Comments**

ECU maintains accreditation with [The Association to Advance Collegiate Schools of Business \(AACSB\)](#). To comply with the constant quality improvement objectives of the AACSB, adjustments are made to all course requirements. Contact the instructor for this class the semester you plan to take it to obtain detailed information.

This course is an excellent undergraduate tax class because it introduces students to a large number of tax topics that every business person should be acquainted. While this course does not attempt to make tax return preparers out of the students, it does teach them to communicate with the tax professional. It is also an excellent introductory class for those who do decide to take additional tax classes and become a tax professional.