

# ACC 2360: Federal Income Tax

An introduction to federal income taxation with primary emphasis on the tax implications of business transactions. Objectives of the course are to explore tax-policy issues and to develop a basic understanding of federal income tax laws, income tax planning, and the impact of taxes on business decisions. Restricted to Accounting majors and minors with Junior and Senior standing.

**Credits:** 3

**Prerequisites:**

ACC 2310

VSΒ 2004

VSΒ 2009

VSΒ 2010

VSΒ 2030

VSΒ 2040

ACC 2310 :Y and VSΒ 2004 and (VSΒ 2009 or VSΒ 2010 or VSΒ 2030 and VSΒ 2040)

**Program:** [Accounting](#)