

# ACCT 418: Federal Income Taxes

A study of the provisions of federal income tax laws as they apply to individuals, corporations, and other taxpayers. Emphasis is on personal income taxes, the various types of income, and the deductibility of costs and expenses in the determination of tax liability. Approximately one-quarter of this course deals with tax accounting research. This course covers materials and methods tested on the CPA exam.

**Credits:** 4

**Prerequisites:**

**ACCT 212**

**Program:** Business Administration

**Semester Offered:** Spring even years