<table>
<thead>
<tr>
<th><strong>Course Number</strong></th>
<th>BA324</th>
<th><strong>Course Name</strong></th>
<th>INCOME TAX ACCOUNTING</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Credit Value</strong></td>
<td>3</td>
<td><strong>(Breakdown of theory and lab credits)</strong></td>
<td>Theory</td>
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<tr>
<td><strong>Catalog Course Description</strong></td>
<td>Latest tax law changes as they apply to individuals; problems in tax computation and reporting for individuals, with some emphasis on taxation in business. Prerequisite: BA 221. (3, 3T+0S)</td>
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</tbody>
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| **Student Learning Outcomes/Objectives /Competencies of the Course** | 1. Identify the key features of U.S. income taxes and how each applies to the taxation of individuals.  
2. Use the common elements of individual income tax returns to calculate income tax liabilities  
3. Determine the taxability of various types of income for individuals.  
4. Identify and calculate allowable deductions for individual taxpayers.  
5. Calculate tax credits and prepayments to calculate the final amount owed or due to the taxpayer when the tax return is filed. |
| **College-Wide Student Learning Outcomes** | **1. Communication**  
2. Critical Thought  
3. Information Literacy  
4. Cultural Competence  
Outcome in Bold |