

# ACC 316 : Federal Income Tax I

A study of the taxation of individuals under the Internal Revenue Code. Emphasis will be placed on concepts of gross income, exclusions, deductions and credits available to individual taxpayers. Business income and deductions of sole proprietors will be addressed. Prerequisite: ACC 210.

**Credits** 3

**Session Cycle**

Fall Only

**Yearly Cycle**

Every Year

**Prerequisite Courses**

ACC 210: Principles of Accounting II