



# STARK STATE COLLEGE

## GENERAL SYLLABUS

### Course Information

**Course Name:** Taxation II  
**Course Number:** ACC231

### Required Materials

**Textbook(s):** South-Western Federal Taxation, Comprehensive Volume, **2026 edition**; Maloney, Young, Nellen, Persellin; South-Western, Cengage Learning with instant access to Cengage CNOW2.  
**Required Readings:** None  
**Additional Materials:** Internet access and BAII+ calculator (same as used in Business Analysis)

### Course Outline/Calendar

The date of coverage and order of coverage may be modified based on the faculty member and events beyond the control of faculty members that interfere with class times and teaching.

16-week Calendar	
Week	Chapter/Topic/Lab
1	Chapter 11 Investor Losses
2	Chapter 13 Property Transactions: Determination of Gain or Loss, Basis Considerations, and Nontaxable Exchanges
3	Chapter 13 & 14 Property Transactions: Capital Gains & Losses, Sec 1231, & Recapture Provisions
4	Chapter 14/16 Accounting Periods and Methods
5	Test 1
6	Chapter 17 Corporations: Introduction and Operating Rules
7	Chapter 17 Corporations: Introduction and Operating Rules & Forage Assignment
8	Chapter 18 Corporations: Organization and Capital Structure & Case #1
9	Chapter 19 Corporations: Distributions Not in Complete Liquidation
10	Test 2 & Case #2
11	Chapter 25 Exempt Entities
12	Chapter 29 The Federal Gift and Estate Taxes & Case #3
13	Chapter 30 Income Taxation of Trusts and Estates
14	Chapters 28 Tax Practice and Ethics
15	Test Review & VITA Certificate (Week 15 in the Fall, Week 2 in the Spring Semester)
16	Test 3