A - New Course Proposal V. 7.2022 : Entry # 3514

DEAN Decision

Approved

Date

10/03/2025

Is this course intracollegiate or intercollegiate?

Intercollegiate

SCHOOL EPC Decision

Approved

Date

10/20/2025

GEC Decision

Approved

Date

04/10/2026

APIRC Decision

Approved

Date

04/17/2026

Begin Form

Today's Date

08/28/2025

Your Name:

Robert Hirth

Your Email:

rhirth@highpoint.edu

Are you a Department Chair?

No

Department Chair Name

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Kathy Elliott

Email address of your Department Chair

kelliott@highpoint.edu

By checking below, I certify that my department chair has seen and approved the new course that I am proposing.

Yes

Please select the appropriate school overseeing this proposal:

Other

Please type the name of the school(s) overseeing this proposal

School of Entrepreneurship and School of Business

When should this proposal take effect?

Fall 2026

Information for the Registrar

Choose the department designator from the list below.

ACC

Proposed Course Number?

3100

Is this course cross listed?

No

Does this course replace a current course?

No

What is the title of the new course?

Small Business Taxation

Write the catalog description of your proposed course:

Navigating the intricate landscape of taxation is a critical skill for every entrepreneur and small business owner. This course, Small Business Taxation, is designed to empower startup founders and small business leaders with an introductory understanding of the tax system, compliance requirements, and strategies to successfully navigate the U.S. tax system. Whether launching a new venture or managing a growing enterprise, this course will illuminate the essential concepts and nuances of small business taxation.

How many credit hours will this course be?

4

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How will the course be graded?

Letter grade

Please select the course repeat option for this course:

Not repeatable for credit

What is the offering cycle for this course?

Alternate years

Does your course have any prerequisites?

Yes

Please list all prerequisites this course requires:

BUA 1050
ACC 2010

Is this new course being proposed because of a new or revised major or minor proposal?

This is part of the new School of Entrepreneurship curriculum

Gen Ed and Academic Programs

Is this course part of Gen Ed?

- Yes

Does your course count in the general education core (one of the core classes that cannot be double-dipped in your major or minor)?

None of the above

Does your course count in any general education categories that can be double-dipped in the core or in a major/minor?

- Integrative Learning

Please provide a rationale for how your course is integrative. Please explain how you weave in different disciplines or fields of study. If your course is housed within one discipline, please explain how the epistemologies you integrate within the course are different from one another.

This course focuses on the intersection of tax and entrepreneurship. Specifically, this course examines the tax system as it applies to startups and small businesses and focuses on the knowledge and strategies that will help entrepreneurs avoid common pitfalls.

Will this course be team-taught?

Yes

Who will team-teach with you and which department / school do they work in?

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Scott Davis - ACC/PSB

Does this course count towards a major or a minor?

Yes

Please list the Major / Minor and if it is Required or Elective

ENT Major - Elective / ENT Minor - Elective

Is this course part of an academic program?

- This course does not fulfill academic program requirements

Does this course include any community engagement?

No

Does this course participate in the GoGlobal Program?

No

Information for Curriculum Review

Rationale and evidence for new course's consistency with departmental mission:

"The tax code is a thicket of anti-entrepreneurial incentives and a source of red
tape compliance burden. Taxes influence ownership structure, job creation, financing structure, and often the very decision to start a business." Baliamoune-Lutz, M., & Garello, P. (2014). Tax structure and entrepreneurship. Small Business Economics, 42(1), 165–190. http://www.jstor.org/stable/43553726.
Founding decisions about what legal entity to choose, how to fund the business, and how to manage compliance with various state and federal requirements, such as withholding, sales and excise taxes, are decisions that small businesses and start-ups often struggle to manage and contributes to the high failure rate of new businesses.
This course seeks to better prepare future entrepreneurs and small business owners to lead and operate their businesses in a professional way by understanding and managing the U.S. tax system. This goal aligns directly with the PSB and CSE mission statements.

List all student learning outcomes for this course.

•Comprehend the framework of federal, state, and local taxes affecting small businesses
•Analyze business income, losses, and deductions to maximize tax efficiency
•Develop compensation structures that align with both business goals and tax advantages
•Understand the treatment of capital gains and their impact on small business transactions
•Apply proven tax strategies tailored for startups and early-stage companies
•Ensure compliance and avoid common tax pitfalls

List any units or content areas that will be required for all sections of this course.

There are no required units or content areas for this course

List any assignments, tests, or other assessments that will be required for all sections of this course.

There are no required assignments or tests for this course

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List any readings or other materials that will be required for all sections of this course.

There are no required readings or other materials for this course

List any course policies that will be required for all sections of this course.

There are no specific policies required for this course

If you would like to specify how requirements for contact hours must be met for all sections of this course, please indicate below. (e.g., if any experiential learning activities will replace seat time)

N/A

Is there anything else the reviewing parties should know about this new course proposal that hasn't been addressed?

No

Sample Syllabus

- ACC-3100-Syllabus-Hirth.pdf