

## ACCT-067B SPRING 2015

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Office Hours: Mon/Wed 11:30am-12:20pm  
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5:30pm -6:00pm

**Class Times:** Online

### **Homepages:**

At South-Western Cengage Learning [www.cengage.com/taxation/whittenburg](http://www.cengage.com/taxation/whittenburg)  
Catalyst website: <https://catalyst.deanza.edu/> for login instructions  
Distance Learning Center website: <http://deanza.edu/distance/> for orientation instructions.

### **Course Description:**

This course is an introduction to Federal Individual Income Taxation with emphasis on statutory materials, principles, procedures and terminology. This course will include a basic look at other tax entities such as partnerships and corporations. A study of current federal income tax law and California income tax law as it relates to individuals and sole proprietorship taxes.

### **Student Learning Outcomes:**

Demonstrate a knowledge of how to apply tax law for the preparation of individual tax returns for gross income and taxable income purposes, depreciation, depletion and amortization and classify and determine federal and state tax treatment for individuals with gains, losses, employee and self-employment income and expense.

**I. Course Prerequisite:** None

**II. Required Text:** \_ Whittenburg, Altus-Buller, Income Tax Fundamentals 2015 You may purchase it at the DeAnza bookstore. You may also find it at Amazon for a lower price for purchase or rental. **I will only be using the last four chapters of the textbook; you may want to buy the chapters individually by going on the publishers website.** I will provide you with the California portion of this course as there are currently no textbooks for California taxes acceptable for this course.

### **III. Orientation**

You must complete the online orientation on the Distance Learning Website and in Catalyst by Friday, April 17 at 12:30 PM to remain in the class. If you do not complete the orientations you will be dropped from the course to make room for others wishing to add.

#### **A. Class Requirements**

1. Complete online orientation by Friday, April 17 at 12:30 pm.
2. Purchase text book and have access to a high speed internet connection.
3. Complete all required reading assignments.
4. Complete the required quizzes for the assigned chapters.

5. Take the two exams (open book, notes) online.
6. Turn in final project where you will prepare an individual income tax return.

**B. Homework**

Homework is not graded and on your own. I recommend you do all of the multiple choice questions and problems at the end of each chapter. Group 4, Comprehensive Problems which are the tax return preparation assignments, will be very useful in helping you understand tax return preparation.

Solutions to all of the end of each chapter questions, problems and some of the Comprehensive tax returns will be provided. I recommend your first attempt to do the problems before looking at the solutions. The homework problems will be similar to the quiz problems which will be a mixture of multiple choice questions, problems and simple tax returns or parts of a tax return.

**C. Quizzes and Exams**

Quizzes and Exams will be given online in Catalyst. Quizzes will be given at the end of each chapter, start on Sunday and end on Monday night. You will be given 4 hours to complete each quiz. Exam 1 will be open from Tuesday, May 26 at 6:00 am to Wednesday, May 27 at 11:30 pm – you will have three hours to complete the exam once you have logged in. The exam covers chapters 9 to 12. Exam 2, the Final Exam will be open on Sunday, June 21 at 6:00 am to midnight to Monday, June 22 at 11:30 pm. You will have three hours to complete the exam once you have logged in. The exam covers the California portion of the course as well as Chapters 9 to 12.

**Final Project Instructions to be determined later. I will post the instructions in Catalyst.**

**D. Academic Standards**

Students who submit the work of others as their own or cheat on exams or other assignments will receive a failing grade in the course and will be reported to college authorities.

Students who do not complete the first set of homework and do not take the midterm exam are dropped from the course with a W grade. Incomplete grades are granted (rarely) only under the following circumstances:

- The request comes after the 7th week of the term - any issues encountered prior to the 7th week will result in a W grade.
- All work in the course is completely up to date.

**And**

-The student has a verifiable emergency such as illness or death in one's family necessitating the need to take the final exam at a later date than the scheduled final.

**E.** You will earn participation points by participating in the online discussions.

**F. Course Grading**

Total points available in the course add to 550. Grades will be assigned as follows:

<b>Participation</b>	<b>50 Points</b>
Quizzes on each chapter and California sections	150 Points
Exams 2 at 100 points each	200 Points
California Tax Returns	100 Points
<b>Total</b>	<b>500 Points</b>

Percentage Grade Assigned:

90 to 100% A  
80 to 89% B  
70 to 79% C  
60 to 69% D  
Below 60% F

### **NOTICE ON LEARNING DISABILITIES**

<http://lore.fhda.edu/syllabus/disabilities.html>

If there are any students with a learning disability or physical challenge, you are entitled to any assistance you need to achieve your academic goals. De Anza College has an on-campus lab with talking computers, print enlargers, tactile maps of the campus, and other alternate learning options. If you or anyone you know would benefit from such a service, please call Disabled Student Services 408-864-8753 TTY number: 408-864-5650 or Relay System call 711 Please also contact us if you have suggestions for making this course more learning accessible for you.

### **Calendar:**

<u>Week</u>	<u>Date*</u>	<u>Topic</u>	<u>Measurements not including Quizzes</u>
1	4/6	Orientation and introduction	
2	4/13	CH 9	
3	4/20	CH 10	
4	4/27	CH 11	
5	5/4	CH 11 continues	
6	5/11	CH 12	
7	5/18	CH 12 Continues	
8	5/25	Holiday on Monday	MIDTERM 1 CH 9 to 12
9	6/1	California	
10	6/8	California	
11	6/15	California Tax Returns due by	June 19 at 11:30 pm
12	6/22	FINAL	Final Exam Opens Sunday, June 21 and closes Monday June 22

\* The date corresponds to the first day of the week