

## ACCT-067A WINTER 2016

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Office Hours: Mon/Tue/Wed 1:15-2:15

Thursday 10:00-10:50

**Class Times:** Online

### Homepages:

At South-Western Cengage Learning **Student Registration**

**URL:** <http://login.cengagebrain.com/course/E-Y84E56LTJYEZC> (Best to copy and paste URL)

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. Special attention is made to tax problems encountered by individual tax payers and the basic concepts of gross income, exclusions, adjusted gross income, deductions, exemptions and tax credits.

### Student Learning Outcomes:

1. Demonstrate knowledge of how to assess and evaluate the information required to file a federal tax return.
2. Prepare and analyze an individual tax return to include various income sources, adjustments to income, itemized deductions and tax credits.

### I. Course Prerequisite: None

**Required Text:** Whittenburg, Altus-Buller, Income Tax Fundamentals 2016. You may purchase it at the DeAnza bookstore. You may also find it at Amazon for a lower price for purchase or rental. You may also purchase it from Cengage at <http://www.cengagebrain.com/course/1-24SZRAP>.

### II. Orientation

You must complete the online orientation on the Distance Learning Website and in Catalyst by Friday, Jan 15 at noon 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.

### IV. IMPORTANT DATES FOR SUMMER QUARTER

**Last day to add/drop classes:** For deadlines to drop with a refund and without and with a "W" grade, go to [MyPortal](#) > Students Tab > My Courses > View Your Class Schedule.  
*Dates are enforced.*

## 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.

### A. Class Requirements

1. Complete online orientation by Friday, Jan 15 at noon. You will find the link for the orientation on the Distance Learning page of the DeAnza Website <http://www.deanza.edu/distance/> and look for this midway through the page:

### Winter 2016 links

[Schedule of Classes](#) | [Online Orientation](#) | [Syllabus](#)

2. Purchase text book and have access to a high speed internet connection.
3. Complete all required reading assignments.
4. Complete the required tests for the assigned chapters.
5. Submit the four tax returns assigned.
6. Take the final exam (open book, notes) online.

### 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 and help you in completing your final project, a comprehensive tax return.

Solutions to all of the end of each chapter questions, problems and select 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. Tests, Tax Returns and Final Exam

Tests, Tax returns and the Final Exams will be given online in Catalyst. You will be given 3 attempts to complete each test; the score on your last attempt will be your grade on each test. Test 1 will be open from Sunday, Jan 17 at 6:00 am to Tuesday, Jan 19 at 11:30 pm.

You will be assigned 6 tax returns to complete which are included as part 2 of each chapter quiz for which a tax return is assigned. Only Chapters 1 and 7 do not have tax returns assigned. Each one will be due on a Friday night by 11:30pm. You will have one week to complete the tax return and submit your final answer.

The Final Exam will be open on Saturday March 19 at 6:00 am to Monday, March 21 at 11:55 pm. You will have 3 hours to complete the exam once you have logged in. **Once you start it you may not exit until you are done.** The exam covers all chapters and will consist of 50 multiple choice questions.

**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 two tests and complete the first tax return are dropped from the course with a W.

**E.** You will earn participation points by participating in the online discussions as well as submitting questions regarding the course and responding to other students questions. Your participation grade will also be computed based on the completion of all assignments.

**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	200 Points
Exams, 2 at 100 points each	200 Points
Final Project	100 Points
<b>Total</b>	<b>550 Points</b>

Percentage Grade Assigned:

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

## Calendar:

### Week Date\* Topic Measurements not including Quizzes

1	1/4	Orientation and introduction
2	1/11	CH 1 Quiz 1 opens Sun 1/17 at 6 am, closes Tue 1/19 at 11:30pm
3	1/18	CH 2 Quiz 2 opens Sun 1/24 at 6 am, closes Tue 1/26 at 11:30 pm
4	1/25	CH 3 Quiz 3 opens Sun 1/31 at 6 am, closes Tue 2/12 at 11:30 pm
5	2/1	CH 4 Quiz 4 opens Sun 2/7 at 6 am, closes Tue 2/9 at 11:30 pm
6	2/8	MIDTERM 1 CH 1-4 OPENS Sun 2/14 at 6am, closes Tue 2/16 at 11:30 pm
7	2/15	CH 5 Quiz 5 opens Sun 2/21 at 6 am, closes Tue 2/23 at 11:30 pm
8	2/22	CH 6 Quiz 6 opens Sun 2/28 at 6am, closes Tue 3/1 at 11:30 pm
9	2/29	CH 7 Quiz 7 opens Sun 3/6 at 6 am, closes Tue 3/8 at 11:30 pm
10	3/7	CH 8 Quiz 8 opens Sun 3/13 at 6 am, closes Tue 3/15 at 11:30 pm
11	3/14	Final Project due by, Sunday, March 20, at 11:30 pm
12	3/21	FINAL Final Exam OPEN Sat., March 19 and closes Mon. March 21

The six tax returns which are the second part of 6 of the quizzes will be due on Fridays, the week of the quiz for the chapter. Due date will be posted on the assignment. Read all instructions and due dates carefully. **It is your responsibility to check for due dates. Reminders will be sent. Check online daily.**

\* The date corresponds to the first day of the week  
SUBJECT TO CHANGE!