

ACCT-067A

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Office Hours: Mon-Thur 11:30-12:20 pm
And online by appointment.

Class Times: Online

Homepages:

At South-Western Cengage Learning 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. 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

II. Required Text: _ Whittenburg, Altus-Buller, Income Tax Fundamentals 2014

III. Orientation

You must complete the online orientation on the Distance Learning Website and in Catalyst by Friday, September 26 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, September 26 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 homework for the assigned sessions and complete homework quiz. You will be graded on your best attempt at full points.
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

All Homework is from Group 2 problems at the end of each chapter, all odd numbered problems. In addition I will be assigning select problems from Group 4, Comprehensive Problems which are the tax return preparation assignments. These will provide guidance and help you in completing

your final project, a comprehensive tax return.

C. Exams

Exams will be given online in Catalyst. Exam 1 will be on Sunday, October 26: 4:00 pm to midnight – the exam will be open for 8 hours, you will have two hours to complete the exam once you have logged in. The exam covers chapters 1 to 4. Exam 2 will be given on Wednesday, December 10; 4:00 pm to midnight- the exam will be open for eight hours, you will have two hours to complete the exam once you have logged in. The exam covers chapters 5 to 8.

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. Course Grading

Total points available in the course add to 300. Grades will be assigned as follows:

Tax returns 5 @ 5 points each, max points 20	20 Points
Homework 10 each chapter	80 Points
Exams 2 at 100 points each	200 Points
Final Project	100 Points
Total	400 Points

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.