



CREDIT COURSE OUTLINE

I. COVER PAGE

(1) ACCTG 146	(2) Income Tax-A Short Course	(3) 1.5
Number	Title	Units

<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="3">(4) Lecture / Lab Hours:</td> </tr> <tr> <td colspan="3">Course Hours</td> </tr> <tr> <td style="width: 20%;">Weekly Lec hours:</td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">1.50</td> </tr> <tr> <td>Weekly Lab hours:</td> <td></td> <td></td> </tr> <tr> <td>Total Contact hours:</td> <td></td> <td style="text-align: center;">27.00</td> </tr> <tr> <td colspan="3">Lec will generate __ hour(s) outside work.</td> </tr> <tr> <td colspan="3">Lab will generate __ hour(s) outside work.</td> </tr> <tr> <td>(5) Grading Basis:</td> <td>Grading Scale Only</td> <td></td> </tr> <tr> <td></td> <td>Pass/No Pass option</td> <td style="text-align: center;">X</td> </tr> <tr> <td></td> <td>Pass/No Pass only</td> <td></td> </tr> <tr> <td>(6) Advisories:</td> <td colspan="2"></td> </tr> <tr> <td>(7) Pre-requisites (requires C grade or better):</td> <td colspan="2"></td> </tr> <tr> <td>Corequisites:</td> <td colspan="2"></td> </tr> </table>	(4) Lecture / Lab Hours:			Course Hours			Weekly Lec hours:		1.50	Weekly Lab hours:			Total Contact hours:		27.00	Lec will generate __ hour(s) outside work.			Lab will generate __ hour(s) outside work.			(5) Grading Basis:	Grading Scale Only			Pass/No Pass option	X		Pass/No Pass only		(6) Advisories:			(7) Pre-requisites (requires C grade or better):			Corequisites:			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="3">(8) Classification:</td> </tr> <tr> <td style="width: 20%;"></td> <td style="width: 20%;"></td> <td style="width: 20%;"></td> </tr> <tr> <td></td> <td>Degree applicable:</td> <td></td> </tr> <tr> <td></td> <td>Non-degree applicable:</td> <td style="text-align: center;">X</td> </tr> <tr> <td></td> <td>Basic skills:</td> <td></td> </tr> <tr> <td>(9)RC</td> <td>Fulfills AS/AA degree requirement: (area)</td> <td></td> </tr> <tr> <td></td> <td>General education category:</td> <td></td> </tr> <tr> <td></td> <td>Major:</td> <td></td> </tr> <tr> <td></td> <td>Certificate of:</td> <td></td> </tr> <tr> <td></td> <td>Certificate in:</td> <td></td> </tr> <tr> <td>(10)CSU</td> <td>Baccalaureate:</td> <td></td> </tr> <tr> <td>(11)Repeatable: (A course may be repeated three times)</td> <td></td> <td style="text-align: center;">1</td> </tr> <tr> <td>(12)C-ID:</td> <td></td> <td></td> </tr> <tr> <td>Proposed Start Date:</td> <td></td> <td style="text-align: center;">Fall 2012</td> </tr> </table>	(8) Classification:							Degree applicable:			Non-degree applicable:	X		Basic skills:		(9)RC	Fulfills AS/AA degree requirement: (area)			General education category:			Major:			Certificate of:			Certificate in:		(10)CSU	Baccalaureate:		(11)Repeatable: (A course may be repeated three times)		1	(12)C-ID:			Proposed Start Date:		Fall 2012
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(12) Catalog Description:
A short-course (9 weeks) designed to assist individuals to prepare their federal 1040 and the associated schedules.

II. COURSE OUTCOMES:

(Specify the learning skills the student demonstrates through completing the course and link critical thinking skills to specific course content and objectives.)

Upon completion of this course, students will be able to:

- I. The student will demonstrate understanding of tax principles through proper application to new situations.
- II. The student will use critical thinking to make tax related decisions by analyzing tax data and preparing tax returns with optimum tax benefit for the client.

III. COURSE OBJECTIVES:

(Specify major objectives in terms of the observable knowledge and/or skills to be attained.)

In the process of completing this course, students will:

- I. Understanding the rules for filing a tax return.
- II. Understanding the advantages/disadvantages of the standard or itemized deductions.
- III. Knowledge how the tax law applies in typical situations.
- IV. Know how to complete the 1040 tax form and the associated schedules.

IV. COURSE OUTLINE:

Lecture Content:

Important Changes for the Current Year.
 The Income Tax Return
 Filing Information
 Filing Status
 Personal Exemptions and Dependents
 Tax Withholding and Estimated Tax
 Income
 Wages, Salaries, and Other Earnings
 Interest Income
 Dividends and Other Corporate Distributions
 Retirement Plans, Pensions, and Annuities
 Social Security Retirement Benefits
 Gains and Losses

Basis of Property
 Sale of Property
 Reporting Gains and Losses
 Adjustments to Income
 Individual Retirement Arrangements (IRAs)
 Moving Expenses
 Alimony
 Standard and Itemized Deductions
 The Standard Deduction and Limits
 Medical and Dental Expenses
 Taxes and Interest Expense
 Contributions and Nonbusiness Casualty and Theft Losses
 Employee Business Expenses
 Miscellaneous Deductions
 Calculating Your Taxes and Credits
 Child and Dependent Care Credit
 Credit for the Elderly or the Disabled
 Other Credits

V. APPROPRIATE READINGS

Reading assignments may include but are not limited to the following:

I. Sample Text Title:

II. Other Readings

1. Recommended - *Current tax year US and CA Tax Publications Current tax year tax guides*

Global or international materials or concepts are appropriately included in this course

Multicultural materials and concepts are appropriately included in this course

If either line is checked, write a paragraph indicating specifically how global/international and/or multicultural materials and concepts relate to content outline and/or readings.

VI. METHODS TO MEASURE STUDENT ACHIEVEMENT AND DETERMINE GRADES:

Students in this course will be graded in at least one of the following four categories. Please check those appropriate. A degree applicable course must have a minimum of one response in category A, B, or C.

A. Writing			
Check either 1 or 2 below			
X	1. Substantial writing assignments are required. Check the appropriate boxes below and provide a written description in the space provided.		
	2. Substantial writing assignments are NOT required. If this box is checked leave this section blank. For degree applicable courses you must complete category B and/or C.		
	a) essay exam(s)		d) written homework
	b) term or other paper(s)		e) reading reports
	c) laboratory report(s)		f) other (specify)

Required assignments may include but are not limited to the following:

B. Problem Solving			
Computational or non-computational problem-solving demonstrations, including:			
X	a) exam(s)		d) laboratory reports
	b) quizzes		e) field work
X	c) homework problems		f) other (specify):

Required assignments may include but are not limited to the following:

C. Skill demonstrations, including:			
	a) class performance(s)		c) performance exams(s)
	b) field work		d) other (specify)

Required assignments may include but are not limited to the following:

D. Objective examinations including:			
X	a) multiple choice	X	d) completion
X	b) true/false		e) other (specify):

X	c) matching items	
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COURSE GRADE DETERMINATION:

Description/explanation: Based on the categories checked in A-D, it is the recommendation of the department that the instructor's grading methods fall within the following departmental guidelines; however, the final method of grading is still at the discretion of the individual instructor. The instructor's syllabus must reflect the criteria by which the student's grade has been determined. (A minimum of five (5) grades must be recorded on the final roster.)

If several methods to measure student achievement are used, indicate here the approximate weight or percentage each has in determining student final grades.

70% Examinations 30% Exercises/Problems

VII. EDUCATIONAL MATERIALS

For degree applicable courses, the adopted texts, as listed in the college bookstore, or instructor-prepared materials have been certified to contain college-level materials.

Validation Language Level (check where applicable):

College-Level Criteria Met

	YES	NO
Textbook	<u>X</u>	<u> </u>
Reference materials	<u>X</u>	<u> </u>
Instructor-prepared materials	<u>X</u>	<u> </u>
Audio-visual materials	<u>X</u>	<u> </u>

Indicate Method of evaluation:

- Used readability formulae (grade level 10 or higher)
- Text is used in a college-level course X
- Used grading provided by publisher
- Other: (please explain; relate to Skills Levels)

Computation Level (Eligible for MATH 101 level or higher where applicable)

X

Content

Breadth of ideas covered clearly meets college-level learning objectives of this course

X

Presentation of content and/or exercises/projects:

Requires a variety of problem-solving strategies including inductive and deductive reasoning.

X

Requires independent thought and study

X

Applies transferring knowledge and skills appropriately and efficiently to new situations or problems.

X

List of Reading/Educational Materials

Comments:

 This course requires special or additional library materials (list attached).

 This course requires special facilities:

Attached Files:

BASIC SKILLS ADVISORIES PAGE The skills listed are those needed for eligibility for English 125, 126, and Math 201. These skills are listed as the outcomes from English 252, 262, and Math 250. In the right hand column, list at least three major basic skills needed at the beginning of the target course and check off the corresponding basic skills listed at the left.

Check the appropriate spaces.

- Eligibility for Math 201 is advisory for the target course.
- Eligibility for English 126 is advisory for the target course.
- Eligibility for English 125 is advisory for the target course.

If the reviewers determine that an advisory or advisories in Basic Skills are all that are necessary for success in the target course, stop here, provide the required signatures, and forward this form to the department chair, the appropriate associate dean, and the curriculum committee.

REQUISITES

No requisites

JUSTIFICATION OF LIMITATION ON ENROLLMENT

Enrollment in courses or blocks of courses may be limited based on performance, honors, or other performance based criteria. Be mindful of the disproportionate impact the limitation will have on specific groups of students. It is important to determine if the limitation will disproportionately keep under-represented students from enrolling in the course or block of courses.

Describe the reasons for limiting the enrollment.

Course Designator: ACCTG 146
Course Title(s): Income Tax-A Short Course
Rationale for Limiting Enrollment: 0