

**ACCTG. 146--SPRING, 2010**

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Business 44

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**OBJECTIVES OF THE COURSE:**

1. Understand the rules for filing a tax return.
2. Understand the advantages/disadvantages of the standard or itemized deductions.
3. Know how the tax law applies in typical situations.
4. Know the various tax schedules.
5. Know how to complete the 1040 tax forms and the associated schedules.
6. Know how to use IRS Publication 17 in preparing tax returns.

**UPON COMPLETION OF THIS COURSE, STUDENTS WILL BE ABLE TO:**

1. Demonstrate understanding of tax terminology and theory through class discussions.
2. Compare and contrast various tax alternatives to complete homework assignments, class exercises and examinations.
3. Demonstrate understanding of tax principles through proper application to new situations.
4. Use critical thinking to make tax related decisions by analyzing tax data and preparing tax returns with optimum tax benefit for the client.

**TEXT AND OTHER ITEMS TO BE USED—EACH STUDENT MUST HAVE:**

1. Whittenburg, Altus-Buller, INCOME TAX FUNDAMENTALS, 2010 Edition, South-Western, CENGAGE Learning.

**METHODOLOGY:**

Accountants often work in a team setting to solve business problems. In this class homework will be discussed and questions answered in a team setting. Get to know the other members of your team.

**ASSIGNMENTS:**

1. Chapters should be read before the class discussions.
2. All assignments will be checked at the **BEGINNING** of class for full credit.

**ATTENDANCE:**

You need to attend class regularly and participate (points are allocated to this). Attendance is taken during the first 5 minutes of class. Dropping from this class is **YOUR RESPONSIBILITY**, however under some circumstances, the instructor will drop a student who fails to attend class regularly. Failure to drop will result in a grade being issued.

**ACADEMIC HONESTY/INTEGRITY**

Everyone who participates in the educational process at Reedley College is expected to pursue honesty and integrity in all aspects of their academic work. Cases of academic dishonesty are first handled between instructors and students. A student will receive no credit on an assignment, if in the opinion of the instructor the student has cheated (not completed the work based on their own effort, this includes homework assignments).

**GRADING:**

90 -100	A	
80 -89	B	your total points will be computed
70 -79	C	and a grade will be assigned
60 -69	D	according to this grade scale.
Below 60	F	

Tentative points:

On-line Quizzes (lowest score dropped)	160
Take Home Exercises/Problems	80
In class assignments	45
Attendance, participation	<u>15</u>
Total	300

**\*\*\*\*\*DROP DATE IS FEBRUARY 11, 2010\*\*\*\*\***

**\*\*\*\*\*FINAL EXAM WEDNESDAY, MARCH 11, 2010\*\*\*\*\***

If you have a verified need for an academic accommodation, per the Americans with Disabilities Act (ADA) please contact me or **Disabled Students Services at 559-638-0332** as soon as possible.

**The instructor reserves the right to modify this syllabus at any time during the semester.**