

California Lutheran University

Bachelor's Degree for Professionals

Course Number and Title:	Bus. 452 Theory of Tax (Individual Taxation) Thursday nights 6:00PM to 9:30PM
Term (dates), Year:	Winter 2016 Term, Nov. 23, 2015 –Feb. 18, 2016
Campus & Classroom number:	Main Campus, Humanities 106
Drop Dates:	Last day to drop (without a “W”): Monday Dec . 7, 2015 Last day to drop without a financial penalty: Monday Dec. 7, 2015 Last day to drop without academic penalty: Tuesday Jan. 19, 2016
Instructor:	Lee Schuh, JD. EA
Contact Instructor at:	(805) 660-5556 lschuh@callutheran.edu
Office hours & location:	5 PM to 6 PM Thurs. nights in class room Instructor is available to meet at other times with advance notice

Course Description

A study of current federal tax laws and issues as they pertain to the individual taxpayer. Cases are used to provide practical experience in implementation of tax law interpretations; emphasis is placed on the evolution of the philosophy that drives development of the federal tax code. Prerequisite: BUS 251.

Textbooks/Required Readings

Textbook: Smith, CCH Federal Taxation:2016 Comprehensive Topics, CCH, ISBN 978-0-8080-4071-2

Web access to IRS Circular 230 will be provided during the first class session in Blackboard Information. Other IRS Publications which will be used during the course will be found in Blackboard Information for the applicable session

Course Outcomes

The course objective is to develop competent and caring tax professionals who are confident in their judgments, ethical and strong in character and sensitive to the needs of their clients. The course strives to provide an academically rigorous and intellectually challenging curriculum in an environment which stimulates personal growth and the highest standards of professionalism.

Student shall be able to gather client information for tax return preparation
Student shall be able to apply tax law in the preparation of tax returns

Student shall be able to analyze client information for potential tax savings
Student shall be able to prepare a tax memo to the client summarizing the tax planning advice

Course Format

Class has lectures and readings to be reviewed before class and application of tax research and tax law in class. Details for each week are in the course Blackboard.

Course Assignments/Requirements/Course Schedule

Weekly activities:

- Quiz on previous week's assignment.
- Discussion of lecture covered in ppt. video to be reviewed before class.
- Class Exercises and Problems applying the theory of the lecture
- IRS videos on topics related to session or review of the applicable portions of the tax return
- Summary

Weekly Homework:

- View and study the ppt. lecture video for the upcoming weekly session (found in the Contents section of the course web site)
- Study for the weekly quiz on the previous week material
- Read the assigned textbook chapter(s) for upcoming week
- Review the problems and questions related to the following week session (answers found in Information section of web site)

Class schedule:

The following is a tentative time frame for covering the chapters in the text. This is subject to change as the course progresses. Additional assignments will be given in class. Quiz will be on the previous week's material.

Date:

Chapter(s) Covered:

Nov. 26th	Chapters 1 & 2 <u>On line</u>
Dec. 3 rd	Chapter 3
Dec. 10 th	Chapters 4 & 5
Dec. 17 th	Chapters 6 & 8
Jan. 7 th	Chapter 7
Jan. 14 th	Chapter 9
Jan. 21 st	Chapter 10
Jan. 28th	Chapter 11
Feb. 4 th	Chapter 12
Feb. 11 th	Chapter 13
Feb. 18 th	Final (Comprehensive emphasis on power point lectures and class assignments)

Exams and Homework Policies/Due Dates:

Students must take quizzes, class exercises/problems and final exam on scheduled dates. NO make-ups will be given unless the instructor is notified BEFORE the date of the activity and APPROVES the reason. I realize that sometimes a student must miss a class because of work or family, and in an effort NOT to penalize a student in that situation by my not accepting any late assignments, I will give arrange TBD for the student to make up the missing assignments.

All tax research and tax preparation activities in class will be performed in teams similar to what you would find in an accounting firm.

Student Workload/Carnegie Hours:

The expectation for this course is that you will spend the equivalent of 4 hours per week in class (an hour is defined as 50 minutes), and you will spend approximately 9 hours per week studying and completing assignments for this course.

Activity	Instructor-Led Hours		Homework Hours		Remarks
	Weekly	Course	Weekly	Course	
Readings of required text and preparing for weekly quiz			5 hr.	55 hr.	Over 11 weeks, uneven distribution
Weekly Classes	3 hr. 20 min.	33 hrs. 20 min.			Includes final exam
Weekly Article Assignments found in Information section of web site			.5 hr.	6 hr.	Average, varies by student
Reviewing and analyzing the video lecture for the next session	1 hr.	13 hrs. 20 min.			Average, varies by student
Answering problems and exercises at end of chapter			3 hr.	30 hr.	Average, varies by student
Final Exam and Prep		3.5 hr.		15 hr.	Average, varies by student
Total		50.2		106	

** In this chart the Carnegie Instructional Hours have already been converted to traditional clock hours; these are based on a 60-minute clock hour.

Grading

CRITERION	PORTION	GRADING SALE GRADE PERCENTAGE
1. Class Activities (Tax Research, Tax prep., Team Exercises, etc.)	35%	A 95-100 A- 90-94.9 B+ 86- 89.9 B 83-85.9
2. Weekly quizzes	35%	B- 80-82. 9 C+ 76-79.9
3. Final Exam	30%	C 73 to 75.9

Attendance Policy

You are expected to attend all class sessions including the final exam. Absences must be approved in advance or you will not obtain credit for the quiz nor the class activities for the missed session.

Course Evaluations Statement:

All course evaluations are conducted online. Your feedback is important to us. You will receive an email message reminding you when the website is open for your feedback. The link is:

<http://courseval.callutheran.edu>

Disability Statement:

California Lutheran University is committed to providing reasonable accommodations in compliance with ADA of 1990 and Section 504 of the Rehabilitation Act of 1973 to students with documented disabilities. If you are a student requesting accommodations for this course, please contact your professor at the beginning of the semester and register with the Disability Support Services Coordinator, Wendy Jimenez, for the facilitation and verification of need. The Disability Support Services Coordinator is located in the Center for Student Success Office at 3259 Pioneer Street, and can be contacted by calling 805.493.3878 or emailing wjimene@callutheran.edu

University Harassment Policy

Be civil to each other, both on and offline. For information on the University's student harassment policy and rights, please go to the following link: [Student Life Handbook](#)

Statement on Academic Honesty:

The educational programs of California Lutheran University are designed and dedicated to achieve academic excellence, honesty and integrity at every level of student life. Part of CLU's dedication to academic excellence is our commitment to academic honesty. Students, faculty, staff and administration share the responsibility for maintaining high levels of scholarship on campus. Any behavior or act which might be defined as "deceitful" or "dishonest" will meet with appropriate disciplinary sanctions, including dismissal from the University, suspension, grade F in a course or various forms of academic probation. Policies and procedures regarding academic honesty are contained in the faculty and student handbooks.

Plagiarism, cheating, unethical computer use and facilitation of academic dishonest are examples of behavior which will result in disciplinary sanctions. Plagiarism includes, but is not limited to:

- word for word copying without using quotation marks or presenting the work as yours
- using the ideas or work of others without acknowledgement
- Not citing quoted material. Students must cite sources for any information that is not either the result of original research or common knowledge.

Standards of Student Conduct Statements:

- [Student life Handbook](#)
- [Academic Honesty Statement](#)

Pearson Library

Pearson Library provides access to scholarly books, journals, ebooks, and databases of full text articles from scholarly journals. To begin using these materials, visit the library web page

<http://www.callutheran.edu/iss/research/>.

- To contact a librarian;

- Chat on the Library's home page
- E mail CLUlibrary@callutheran.edu.
- You may contact the library at (805) 493-3250.
- If you attend classes at one of CLU's satellite locations, see <http://www.callutheran.edu/iss/research/satellite.php> for the full range of services provided.

CLU Writing Center

The Writing Center provides 1:1 writing consultations, in-person and online, with trained undergraduate and graduate writing consultants. We welcome all writing-related projects at any stage of the writing process across the diverse disciplines of study at CLU. The Writing Center also hosts writing workshops, provides in-class visits, facilitates writing groups, and offers a writer's studio option for longer, sustained projects. Services suit writers of all levels, including traditional undergraduates, graduate students from all fields, all English language learners, and accomplished scholars alike. All members of the CLU community with an @callutheran.edu email address are welcome to make use of our services. For more information, please visit at www.callutheran.edu/writing_center or call 805-493-3257. Please schedule appointments online through MyCLU Blackboard with the yellow "The Writing Center" icon in "Tools," or stop by The Writing Center itself, located in the Darling Collaboration Suite of Pearson Library.

Veterans Resources

If you are a veteran, military member or a family member of a veteran or military member, please refer to Cal Lutheran's Veterans Resources webpage for important information: <http://www.callutheran.edu/veterans/>. Also if you are a veteran receiving benefits and you are struggling in a course, you most likely will qualify for free tutoring. Please contact the Veterans Coordinator, Jenn Zimmerman, veterans@callutheran.edu or 805.493-3648 for more information.

Help Desk

Students may contact the Help Desk about telephone, network, wireless network, software questions password problems, hardware problems, and general consultation (i.e. you cannot log into your MyCLU portal, or you are having problems with Blackboard). Please click on the following link for more information http://www.callutheran.edu/iss/technology_services/helpdesk.php or call: 805.493-3698

Sexual Misconduct

California Lutheran University does not tolerate any degree of sexual misconduct on or off campus. We encourage you to report if you know of, or have been the victim of, sexual harassment, misconduct, and/or assault. If you report this to a faculty member, she or he must notify Cal Lutheran's Title IX Coordinator about the basic facts of the incident. More information about your options for reporting can be found at: <http://www.callutheran.edu/title-ix/>.

Final Note

This syllabus is subject to change. Every effort will be made to alert students to changes that occur in a timely manner