

California Lutheran University

Bachelor's Degree for Professionals

COURSE SYLLABUS
Theory of Tax (Individual Taxation)
BUS 452-01
Winter 2017

INSTRUCTOR:	Randi Sorenson, CPA
CLASSROOM:	Main Campus, Humanities 106
TIME:	Thursday nights 6:00-9:30 PM Winter 2017 Term: Nov. 21, 2016 - Feb. 16, 2017
CONTACT INFORMATION:	(805) 750-3180 rsorenso@callutheran.edu; Instructor is available to meet by appointment
TEXTBOOK:	<u>South-Western Federal Taxation 2017:</u> <u>Individual Income Taxes</u> , 40th Edition by William H. Hoffman, South-Western ISBN13: 978-1-305-39330-1
DROP DATES:	December 5 – Last day to drop without a “W” or financial penalty January 17 – Last day to withdraw without academic penalty

COURSE DESCRIPTION:

Students will be required to attend class from 6 – 9:30 P.M Thursday evenings, complete all assignments, and complete exams given. Classes will consist of lectures, discussion, problem-solving activities, and the completion of tax returns. There will be opportunity points, two mid-term exams, and a final exam. Attendance at ALL classes is expected.

GOALS/OBJECTIVES/OUTCOMES:

Basic principles of individual tax law will be presented as a foundation. The course will include theory, as well as the preparation of tax returns, both manually and using and on the computer using tax software. Upon completion, the student should be able to make informed decisions about tax law in applying them in the preparation of individual tax returns.

Information Literacy and Computer Skills:

- Gather client information for tax return preparation
- Apply tax law to the preparation of tax returns

Field Specific Knowledge and Experience:

- Analyze client information for tax saving possibilities
- Prepare a tax memo to the client summarizing tax planning advice

GROUP PROJECTS/ACTIVITIES:

Students will sometimes be required to work in groups using a random draw; other times students will be allowed to form their own groups for certain assignments.

GRADING CRITERIA:

The following point system will be used:

Opportunity Points	200 points
Mid-Term	100 points
Final	<u>100</u> points
Total	<u>400</u> points

The final grade will be based on the following total of points:

A	368-400 points	C+	312-319 points	D-	240-247 points
A-	360-367 points	C	288-311 points	F	Less than 240 points
B+	352-359 points	C-	280-287 points		
B	328-351 points	D+	272-279 points		
B-	320-327 points	D	248-271 points		

ADA Statement: California Lutheran University is committed to providing reasonable accommodations to students with various documented disabilities (physical, learning, or psychological). If you are a student requesting accommodations for this course, please contact your professor at the beginning of the semester and register with the Coordinator for Students with Disabilities (Pearson Library, Center for Academic Resources, x3260) for the facilitation and verification of need. Faculty will work closely together with you and your coordinator to provide necessary accommodations.

Exams and Due Dates:

Students must take exams on scheduled dates; NO make-up exams will be given unless the instructor is notified BEFORE the date of the exam and APPROVES the reason. NO late homework will be accepted. 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 two optional assignments near the end of the term that those students may choose to do for any two assignments missed.

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.

<u>Date:</u>	<u>Chapter(s) Covered:</u>	<u>Assignments for Next Week:</u>
Dec. 1	Chapter 1	Complete Homework, read Ch. 3
Dec. 8	Chapter 3	Complete homework, read Ch.4 &5
Dec. 15	Chapter 4 & 5	Complete homework, read Ch. 6 & 7
Jan. 5	Chapter 6 & 7	Complete homework, read Ch. 8
Jan. 12	Chapter 8	Complete homework, review
Jan. 19	Midterm Exam Chapters 1-8; Chapter 9	Read Ch. 9 & 10
Jan. 26	Chapter 10	Complete homework, read Ch. 11
Feb. 2	Chapter 11	Complete homework, read Ch. 12 & 13
Feb. 9	Chapter 12 & 13; Review for Final Exam	Study for Final
Feb. 16	Final Exam	

There will not be class on November 24, 2016 due to Thanksgiving break. We will be making up those hours through online instructor led assignments.

Student Workload/Carnegie Hours:

Carnegie Hours Chart**

Activity	Instructor-Led Hours		Homework Hours		Remarks
	Weekly	Course	Weekly	Course	
In Person Classes		35 hrs. 20 min.			Includes Final Exam
Projects & Homework				98 hrs.	Average, varies by student

Online Learning		14 hrs. 40 min.			Projects assigned. Completed as Homework
Final Exam				2 hrs.	Review for Exam
Total		50		100	

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

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

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 Cal Lutheran'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 dishonesty 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](#)

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](#)

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/>

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/library>

There are many ways to contact Pearson Library for research assistance, no matter where you are!

- Email Yvonne Wilber (Professionals liaison) at ywilber@callutheran.edu
- General Library email: CLUlibrary@callutheran.edu
- Library main phone: 805.493.3250
- Text us your question: 805.493.3867
- Get more help at: <http://www.callutheran.edu/library/help/>

Cal Lutheran 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 Cal Lutheran. 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 Cal Lutheran 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 class, you most likely 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 email specific details about your problems to helpdesk@callutheran.edu, click on the following link for more information http://www.callutheran.edu/iss/technology_services/helpdesk.php or call: 805.493.3698

Disclaimer:

This syllabus may change from time to time to accommodate changing circumstances. Every effort will be made to alert students to changes that occur in a timely manner. The class schedule is presented below. While the material will be covered in the order presented in the schedule, the actual timing may change from week to week as the course progresses.

Randi Sorenson