

Master Syllabus

All courses require a syllabus. Syllabi may be photocopied and/or posted on the class Blackboard Companion site. Faculty must review the course syllabus with students on the first day of class.



Keiser University

<u>Course Prefix &Number:</u>	TAX2004
<u>Course Title:</u>	Principles of Taxation
<u>Course Format:</u>	<Face to Face, Hybrid, On-line (select one)>
<u>Credit Hours:</u>	3.0 semester credits.
<u>Course Schedule:</u>	<Days of week, times, locations; also include any required dates outside of the normal meeting time>
<u>Prerequisites:</u>	ACG2011
<u>Co-requisites:</u>	None
<u>Grade requirement:</u>	Grade of "C" or higher
<u>Faculty:</u>	<Name and credentials Phone Email>
<u>Office Hours:</u>	<Days and times, location>
<u>Course Description:</u>	Presents an overview US federal income taxes. Topics include applicable tax codes, ethical conduct, income and deductions, and an overview of tax forms and schedules.

Course Objectives/Outcomes:

Upon completion of TAX2004, the student will:

1. Discuss fundamental provisions of the US tax code
2. Compute the amount of taxable income and income tax due for a taxpayer
3. Identify various deductions and tax credits permitted under federal income tax law.
4. Identify and prepare fundamental tax forms used by taxpayers.
5. Use professional communication skills in the preparation of documents and presentations
6. Identify principles of ethical and professional conduct

Grading and Evaluation Methods:

Evaluation	Percent of Total Grade	Due Date
Presentation (discussions and other in class activities)	10%	<Enter in Dates>
Writing project and presentation	10%	
Assignments	25%	
Examinations	30%	
Final Exam	20%	
Post Test	5%	
Total Percentage:	100%	

Grading Scale

Letter Grade	Numeric Grade
A	90.00-100.00%
B	80.00-89.99%
C	70.00-79.99%
D	65.00-69.99%
F	Up to 64.99%

Required Textbook:

Whittenburg, G., Altus-Buller, M. and Gill, S.(2018).
Income Tax Fundamental 2018 ed .w/CNow bundle pack*
Stanford, CT:Cengage ISBN: 9781337813648

**This is a custom title that is exclusive to Keiser University. Purchasing it from the Keiser bookstore ensures that you are not only getting the correct book, but also the software components being included in the custom packages.*

Recommended Textbook:

None

Other Required Course Material:

Microsoft Office suite, Internet connection, disk drive to load software and files, access to PC with windows based operating system, and Internet connection

Topical Outline/Course Assignments/Calendar:

ACBSP -Beyond CPC Coverage
Taxation

WEEK ONE	Applicable Due Dates
Course Objectives: 1-6	
ACBSP Coverage: Taxation	
Reading: Chapters 1-3	<enter in specific due dates>
<p>Participation:</p> <ul style="list-style-type: none"> • Discuss PowerPoints, sample tax problems and other lecture material including interactive presentations and videos • Discuss ethical questions related to weekly material and a tax practice • Discuss fundamental provisions of the US tax code and its history • Have students review the IRS websites as a general overview • Review tax videos <p>Assignments:</p> <ul style="list-style-type: none"> • Complete assigned problems /class assignments, group projects, “real-world” cases/scenarios, etc as follows:<enter in specific problems and/or class assignments approx 15 problems and 20 questions> <p>Examination:</p> <ul style="list-style-type: none"> • Pre test • Weekly Quiz <p>Writing Project:</p> <ul style="list-style-type: none"> • Assign a written project and presentation, APA format, on-going writing project discussing the results of a scenario involving a tax client. The project requires a written professional memo/letter, tax return and Excel documents as exhibits.:<enter in specific writing project requirements> • Submit part 1 of writing project 	<enter in specific due dates>
Evaluations:	
<ul style="list-style-type: none"> • Participation • Assignments 	

<ul style="list-style-type: none"> • Pre test • Weekly Quiz • Writing project 	
WEEK TWO	Applicable Due Dates
Course Objectives: 1,2,3,4,6	
ACBSP Coverage: Taxation	
Reading: Chapters 4-6	<enter in specific due dates>
Participation: <ul style="list-style-type: none"> • Discuss PowerPoints, sample tax problems and other lecture material including interactive presentations and videos • Discuss ethical questions related to weekly material and a tax practice • Discuss more detail provisions of the US tax code dealing with income • Have students review the IRS websites to locate basic forms • Review tax videos Assignments: <ul style="list-style-type: none"> • Complete assigned problems /class assignments, group projects, “real-world” cases/scenarios, etc as follows:<enter in specific problems and/or class assignments approx 15 problems and 20 questions> Examination: <ul style="list-style-type: none"> • Weekly Quiz or midterm Writing Project: <ul style="list-style-type: none"> • Continue with 2 page, APA format, on-going writing project discussing the results of a scenario involving a tax client. The project requires a written professional memo/letter and Excel documents as exhibits.:<enter in specific writing project requirements> • Submit part 2 of writing project 	<enter in specific due dates>
Evaluations: <ul style="list-style-type: none"> • Participation • Assignments • Weekly Quiz or midterm • Writing project 	
WEEK THREE	Applicable Due Dates
Course Objectives: 1-6	
ACBSP Coverage: Taxation	

Reading: Chapters 7-9	<enter in specific due dates>
Participation: <ul style="list-style-type: none"> • Discuss PowerPoints, sample tax problems and other lecture material including interactive presentations and videos • Discuss ethical questions related to weekly material and a tax practice • Discuss more detail provisions of the US tax code dealing with deductions • Have students review the IRS websites to locate additional forms and other documents • Review tax videos Assignments: <ul style="list-style-type: none"> • Complete assigned problems /class assignments, group projects, “real-world” cases/scenarios, etc as follows:<enter in specific problems and/or class assignments approx 15 problems and 20 questions> Examination: <ul style="list-style-type: none"> • Weekly Quiz Writing Project: <ul style="list-style-type: none"> • Continue with 2 page, APA format, on-going writing project discussing the results of a scenario involving a tax client. The project requires a written professional memo/letter and Excel documents as exhibits.:<enter in specific writing project requirements> • Submit part 3 of writing project 	<enter in specific due dates>
Evaluations: <ul style="list-style-type: none"> • Participation • Assignments • Weekly Quiz • Writing Project 	
WEEK FOUR	Applicable Due Dates
Course Objectives: 1-6	
ACBSP Coverage: Taxation	
Reading: Chapters 10-12	<enter in specific due dates>
Participation: <ul style="list-style-type: none"> • Discuss PowerPoints, sample tax problems and other lecture material including interactive presentations and videos 	<enter in specific due dates>

<ul style="list-style-type: none"> • Discuss ethical questions related to weekly material and a tax practice • Discuss more detail provisions of the US tax code dealing with deductions and tax credits • Have students review the IRS websites to locate additional forms and other documents • Review tax videos <p>Assignments:</p> <ul style="list-style-type: none"> • Complete assigned problems /class assignments, group projects, “real-world” cases/scenarios, etc as follows:<enter in specific problems and/or class assignments approx 15 problems and 20 questions> <p>Examination:</p> <ul style="list-style-type: none"> • Post test • Final Exam <p>Writing Project:</p> <ul style="list-style-type: none"> • Present final project findings to the class for discussion.:<enter in specific requirements> 	
<p>Evaluations:</p> <ul style="list-style-type: none"> • Participation • Assignments • Post test • Final Exam • Writing project presentation 	

Course Guidelines and Policies

Academic Integrity

Students are expected to maintain the highest standards of academic conduct, professional honesty, and personal integrity. Plagiarism, cheating and other misconduct are serious violations and will not be tolerated, and may result in academic penalties, including suspension or dismissal.

Participation

Participation is a basic requirement for an effective learning community. Students’ participation will be assessed and reflected in the participation grade based on the activities completed in class.

Late Assignments

Assignments are due on the day noted per the instructor’s instructions. Late assignments without penalty will be accepted only in cases of emergency. Students should discuss turning in late work directly with the instructor and in advance of the due date whenever possible. Late assignments will not be accepted if the assignment has already been graded and returned to the class.

Civility/Professionalism

This class is a community of learners, which means we will depend upon each other for support and information. In order to learn, we must be open to the views of people different than ourselves. Please honor the uniqueness of your classmates and appreciate the opportunity we have to learn from one another. Please respect each other's' opinions and refrain from personal attacks or demeaning comments of any kind.

It is of the utmost importance to communicate with courtesy and professionalism. Professional courtesy includes respecting other's' opinions, being courteous and respectful, and working together in the spirit of cooperation.

University and Program Policies

Students are expected to abide by the policies set forth in the University Catalog. The University Catalog is available electronically at <http://www.keiseruniversity.edu/catalog/>.

Disability Accommodations:

In compliance with the Americans with Disabilities Act (ADA), students who require reasonable accommodations due to a disability to properly execute coursework must complete the application process and receive approval from the review committee. The first step is to consult with the Campus President or Dean of Academic Affairs.