ACNT 1277 – Taxation Procedures: Individuals
2019 Fall Semester
08.26.19 – 12.08.19
Sat 1:00 PM – 3:00 PM
Room #: W104

Instructor: Craig Black, MAcc, JD, CPA, CFE
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Course Description: Basic instruction in the tax laws as currently implemented by the Internal Revenue Service providing a working knowledge in the preparation of individual income tax returns. In addition, the course covers basic tax principles, an introduction to the U.S. federal individual income tax rules, income and expense definitions, property transactions, and the various additional fundamentals and concepts of individual taxation.

Course Pre-requisites: ACCT 2301 (or equivalent)

CPA Candidates: Mountain View College has been designated by the Texas State Board of Public Accounting (TSBPA) as a Texas Community College that may offer “Qualifying Education Credit for CPA Examination”. This course qualifies as an upper division accounting course that will count toward the minimum requirement of 30 hours of upper division accounting courses that must be completed as part of the eligibility requirements to sit for the CPA Exam in the State of Texas IF YOU HAVE EARNED A BACHELOR’S DEGREE BEFORE TAKING THE COURSE.

Textbook
Title: Income Tax Fundamentals 2019
Edition: 37th
Author(s): Whittenburg & Gill
Publisher: Cengage
ISBN: 9780357245651 (ebook)

Blackboard/E-Campus: Access to blackboard is required for this course and will include syllabus, course announcements, supplemental course materials and grades. All assignments will be completed and submitted online through blackboard.

Student Learning Objectives

- Identify the objectives and structure of the Federal individual income tax system
- Understand the basic principles of individual income taxation
- Understand the basic principles of business taxation, as it applies to sole proprietorships
- Determine the tax consequences of property transactions
- Explain important tax concepts
- Identify tax issues
- Understand how to perform basic tax research
- Use computerized tax resources and other appropriate technology

**Evaluation Procedures:**

- **Quizzes:** 800 points (8 @ 100 points each)
- **Attendance:** 100 points
- **Total:** 900 points

  - 810-900 points = A
  - 720-809 points = B
  - 630-719 points = C
  - 540-629 points = D
  - 000-539 points = F

**Quizzes:** The quizzes will be completed through blackboard. There is a time limit for each quiz so it is important to thoroughly read each chapter before taking that chapter’s quiz. If you are not satisfied with your grade on a quiz you may take it again and only the highest grade will count.

**Recommended Completion Dates and Final Due Date:** All assignments must be completed and submitted on or before the Final Due Date. To help students evenly spread the assignment workload throughout the semester I will identify a Recommended Completion Date for some of the assignments. Students may disregard this Recommended Completion Date and instead work at their own pace. However, **no assignments will be accepted after the Final Due Date** so plan accordingly and do not wait until the last minute. See Blackboard for the Recommended Completion Dates and Final Due Date.

**Attendance:** Regular class attendance is required and absences will negatively impact a student’s final grade. It is NOT necessary to notify the instructor if you will not be attending or did not attend class. See blackboard for course schedule.

**MVC Institutional Policies:** [http://www.mountainviewcollege.edu/syllabipolicies](http://www.mountainviewcollege.edu/syllabipolicies)

The instructor reserves the right to amend this syllabus as necessary.