

# Syllabus

## Accounting 67A

Michael J. Riordan

Winter 2016

WEEK	CHAPTER	PROBLEMS: FROM GROUP II UNLESS SPECIFIED
01/05/16	Introduction	
01/12/16	1	1, 2, 3, 4, 6, 10, 11, 15, 16
01/19/16	No Class	Special Take-Home Problem. Comprehensive Problem No. 2B – Fgs 1-45 & Cumulative Software Problem
01/26/16	2	1, 2, 4, 5, 11, 12, 14, 30, 31
02/02/16	3	1, 3, 9, 10, 11, 19, 22, 24
02/09/16	3 & Exam I	
02/16/16	4	1, 2, 3, 5, 9, 10, 11, 18, 20
02/23/16	5	1, 2, 5, 6, 8, 9, 10, 14, 15, 24
03/01/16	6 & Exam II	3, 6, 14, 15, 21, 24, 26, 27, 28, 30
03/08/16	7	1, 2, 7, 8, 11, 15, 19
03/15/16	8, Exam III & Handout of Part I of Final Exam	1, 3, 4, 5, 6, 7, 8, 10, 13, 15
03/22/16	FINAL EXAM	

- 1) All homework is due on the day assigned and must be turned in at the end of class.
- 2) You must be present on March 15, 2016 to receive Part I of the final exam.
- 3) Last day to drop class with a "W" is Friday, February 26, 2016.

Course Title: ACCOUNTING 67A, Federal Income Tax  
Instructor: MICHAEL RIORDAN  
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Text-Required: Income Tax Fundamentals 2015 Edition  
Units: 4

### COURSE DESCRIPTION

A study of the current Federal Tax Law as it relates to individuals, sole proprietorships, real estate owners and investors.

### EXPANDED DESCRIPTION

This course will cover income tax as its most basic form – filing of individual tax returns. We will cover filing status, income, exclusions, tax liability, tax credits, interest and penalties. We will consider approaches to legally minimizing tax liability and deal with issues where federal Tax Law is somewhat unique.

### COURSE APPROACH

This course will be a combination of lectures, DISCUSSIONS and group work. All tests will be open book, open note since the tax code constantly changes and preparers have the benefit of books and notes in tax preparation and planning.

In order to be successful in this course you must be able to read well for content and interpretation, and apply basic mathematical concepts to different situations. Part of the intent of this course is to help you improve your skills in these areas.

If you keep up with the reading and homework, come to class, participate in the class exercises and ask questions when you don't understand something, you should do well in the course.

### ZERO TOLERANCE

There is zero tolerance for any form of cheating. The least hint or inference that an individual is cheating will be dealt with in the strictest fashion i.e. reference to the dean and possible expulsion from the college.

### GRADING POLICY

	Possible Points
Examinations (2)	200 (There are three scheduled midterms. The lowest score is dropped)
Homework	50
Group/Quizzes	100
Final	<u>100</u>
Total Possible Points	<u>450</u>

If you do not plan to complete the course, the last day to drop and receive a "W" is Friday, February 26, 2016. It is the student's responsibility to drop the course. If you fail to drop the course you will receive an F.

~ Approximate