

**Class Overview**

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| **General Class Information**  *All fields must be completed and posted in UVaCollab and World Viewable in SIS no later than two weeks prior to registration.* | | | | | | | | |
| **Subject Area &**  **Catalog Number** | ACCT 4450 | **Class Title** | FEDERAL TAXATION I | | | | |
| **Credit Type** | **Undergraduate**  **Graduate** | | **Credit**  **Noncredit** | | **Delivery Method** | **P (In-Person)**  **CI (Classroom/Internet)**  **WB (Web-Based)** | |
| **Re-licensure**  **Re-certification Points** |  | | | **Approval Date**  *(For internal use only)* | | |  | |

1. **Class Description (Use the SIS 400 characters from catalog description)**

ANALYSIS OF THE FEDERAL INCOME TAX LAW AND ITS APPLICATION TO INDIVIDUALS. A STUDY IS MADE OF PROBLEMS COVERING PERSONAL AND BUSINESS TAX SITUATIONS. SEVERAL CASES ARE ASSIGNED FOR WHICH THE STUDENT PREPARES ILLUSTRATIVE TAX RETURNS. PREREQUISITE: ACCT 2020 OR INSTRUCTOR PERMISSION.

1. **Learning Outcomes**

THE OBJECTIVES OF THIS COURSE ARE TO PROVIDE AN OVERVIEW AND EXPLANATION OF THE BASICTAX PRINCIPLES RELATIVE TO INDIVIDUALS AND THOSE TAX CONCEPTS GENERALLY APPLICABLE THROUGHOUT THE TAX CODE. DURING THE COURSE, SPECIFIC PROBLEMS ARE WORKED TO ENSURE A THOROUGH UNDERSTANDING OF THE MATERIAL PRESENTED IN THE TEXT.

1. **Assessment Components**

REGULAR ATTENDANCE AT ALL CLASSES IS EXPECTED. THE STUDENT IS REPONSIBLE FOR ALL WORK, LECTURES, CLASS ASSIGNMENTS, CHANGES IN READING ASSIGNMENTS AND HANDOUTS MISSED DURING AN ABSENCE. CLASS PARTICIPATION AND TIMELY SUBMISSION OF ASSIGNMENTS WILL BE CONSIDERED FOR GRADING PURPOSES.

TESTING - THERE WILL BE A MID-TERM AND FINAL EXAM.

CLASS PARTICIPATION 10%

MID-TERM EXAM 45%

FINAL EXAM 45%

TOTAL 100%

GRADING SCALE - THE FINAL GRADE WILL BE COMPUTED AS FOLLOWS:

A - 90 & ABOVE

B - 80 TO 89 POINTS

C - 70 TO 79 POINTS

D - 60 TO 69 POINTS

F - BELOW 60 POINTS

1. **Required Text (include ISBN, specific edition)**

SOUTH-WESTERN FEDERAL TAXATION - COMPREHENSIVE 2014 EDITION

HOFFMAN, MALONEY, RAABE, YOUNG. SOUTH-WESTERN COLLEGE/CENGAGE LEARNING GROUP.

ISBN-13: 978-1285178509

1. **Required Additional Resources and Technical Components**

N/A

1. **Other Class Expectations (for Classroom/Internet and Web-Based classes, specify any live (synchronous) meetings dates, times, delivery mode)**

FALL 2013 SEMESTER - CLASS MEETS ONCE A WEEK. MONDAY NIGHTS, SEPT 9 TO DEC 9. 6:30-9:30 PM.

ATTENDANCE:

REGULAR ATTENDANCE AT ALL CLASSES IS EXPECTED. THE STUDENT IS RESPONSIBLE FOR ALL WORK, LECTURES, CLASS ASSIGNMENTS, CHANGES IN READING ASSIGNMENTS AND HANDOUTS MISSED DURING AN ABSENCE. CLASS PARTICIPATION AND TIMELY SUBMISSION OF ASSIGNMENTS WILL BE CONSIDERED FOR GRADING PURPOSES.