

SYLLABUS
Introductory Financial Accounting
UW – STEVENS POINT
SCHOOL OF BUSINESS & ECONOMICS
ACCOUNTING 330 – Federal Individual Income Taxes

Instructor: Bo DeDeker, CPA
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Office Hours: Monday and Wednesday 9:30 am to 3:00 pm or by request
Class times & Location: Sect 1&1 M W 3:30 pm – 4:45 am CCC 213
Course Web site: D2L and others presented in class
Course Materials: Required Text: ***South-Western Federal Taxation 2016 Individual Income Taxes. 39th edition. William H Hoffman Jr.: James C. Young: William A Raabe : David Maloney: Annette Nellen***

ISBN-10 1-305-393000-1

SBE Mission:

The UWSP School of Business & Economics educates and inspires students and prepares graduates for success in positions of leadership and responsibility. We serve the students, business, economy and the people of the greater central Wisconsin region. Our students achieve an understanding of regional opportunities that exist within the global economy.

Evidence of our graduates' level of preparation will be found in their ability to:

- Analyze and solve business and economics problems
- Understand the opportunities and consequences associated with globalization
- Appreciate the importance of behaving professionally and ethically
- Communicate effectively

Course Description: Accounting 330

A study of federal income taxation and law. Review tax law and process related to the filing of Federal Income Tax Returns. **(3 credits)**

Skills:

This course should help demonstrate accounting skills that will be used in a variety of business settings including the review and preparation of Federal Income Taxes. This ability will be developed through successful review of the material along with completing individual tax returns.

Student Responsibilities:

You as the student are responsible and accountable for your grade in this course. With that in mind, the following list of suggested successful tools can help to facilitate a desired outcome for this class:

1. Come to class prepared. Do your homework, read the chapters and please come to class with questions of things you do not understand.
2. Inform the instructor of any planned, unplanned life events before missing class time. It is your responsibility to tell the instructor why you have missed a class session in advance either in class or by email.
3. Spend time on this class. This class is preparing you for your future, consider this when applying yourself.
4. Adhere to University codes of conduct.
5. Cell phones are to be left on silent so as not to interrupt class.

Attendance and Class Participation:

Regular attendance and class participation are expected of all students. We will cover a lot of material over the semester, attending every class session will only improve your ability to achieve the grade performance you desire. You as the student are expected to participate in class discussions, homework review, and answering questions.

Cheating and Dishonesty

While I encourage group collaboration and learning I expect that when tests are being worked on class that no cheating will occur. Cheating in your class or using another student's work as your own is only cheating yourself in life, and will not be tolerated. If you are discovered as being dishonest in class, the consequences will be to the greatest extent possible. The policies and procedures defined by the Chapter UWSP 14 will be followed. For more information, see <http://www.uwsp.edu/dos/Documents/CommunityRights.pdf>. The School of Business & Economics will report misconduct to the Dean of Students as required and additional sanctions may be applied.

Americans with Disabilities Act

Students who may need accommodations or services to achieve course objectives should see me and contact the Disability Services Office (346-3365) as soon as possible.

Quizzes/Excel and Homework Assignments:

You will be given problems to complete in class. The homework will not be required to be handed in, however, if you do not do the homework it will have an adverse impact on your exam scores as the problems I give will be on the exams. You are an adult learner it is your responsibility to do your homework and learn the material not the instructors. During the class

period questions will be asked of the class, if you are not prepared or do not speak in class you will not receive the participation points.

Grading Policy:

4 Exams	60%
10 Tax Returns	30%
Homework Participation	<u>10%</u>
Total	100%

Your Overall Final grade will be based on the total points earned. At the end of the class the points will be curved based on the classes performance.

Homework/Participation points are earned by good attendance and contribution to class discussions and homework that may be requested as turned in.

Grading Scale

<u>Letter Grade</u>	<u>Percentage Score</u>
A	93 – 100
A-	90 – 92
B+	87 – 89
B	83 – 86
B-	80 – 82
C+	77 – 79
C	73 – 76
C-	70 – 72
D+	67 – 69
D	63 – 66
D-	60 – 62
F	Below 60

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Accounting 330 Section 1,2 Class Schedule

	Chap	Subject	Assignments
1	1	Course Introductions	5,7,9,15,20,24,29,33,41,44
2	2 & 3	Tax Law and Tax Formula	3,7,43
3	3	Tax Formula Tax Determination	1,2,3,5,7,8,9,11,15,18,19,21,23,25,26,27,28,29,30,32,36,40,44,50
4	3	Tax Formula Tax Determination	
5	Test 1		
6	4	Gross Income Inclusion	4,6,11,15,17,18,20,22,23,24,25,27,30,31,32,35,45,48
7	4	Gross Income Inclusion	
8	5	Gross Income Exclusion	3,6,13,16,20,22,26,28,30,34,47
9	5	Gross Income Exclusion	
10	Test 2		
11	10	Deductions - Itemized	3,11,15,16,18,19,32,43
12	10	Deductions - Itemized	
13	6	Deductions and Losses	4,9,12,20,26,29,31,34,36,38,43,47,51
14	6	Deductions and Losses	
15	7	Deductions and Losses - Business	6,7,12,21,23,24,31
16	7	Deductions and Losses - Business	
17	Test 3		
18	8	Depreciation	6,11,21,25,27,28,31,33
19	8	Depreciation	
20	8	Depreciation	
21	9	Deductions – Employee and Self Employee	2,4,11,16,17,21,23,25,29,48,39
22	9	Deductions – Employee and Self Employee	
23	11	Investor Losses	4,20,31,51,57
24	11	Investor Losses	
25	Test 4		
26	12	AMT	3,5,16
27	13	Tax Credits	5,15,17,20,35
28	Wrap Up		
29	Final		

