

California State University Channel Islands
School Of Business
Fall Semester, 2024

COURSE OUTLINE AND ASSIGNMENTS

ACCT 320 Federal Individual Taxation

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Hours W 8:00am to 9:00am
and by appointment

I. DESCRIPTION and PREREQUISITE

Provide an understanding of the fundamental tax concepts covering both tax planning and compliance. Topics of coverage include discussion of the federal tax structure, doctrine, interpretation, and policy.

Prerequisite: ACCT 210

II. OBJECTIVES:

Program Learning Goals:

1. Critical thinking
2. Oral communication
3. Written communication
4. Collaboration
5. Conduct (ethics)
6. Competency in discipline

Students who successfully complete this course will be able to:

- Identify proper filing status for taxpayers. 1,3,5,6
- Identify data that are useful in preparing federal individual income taxes, 1,3,5,6
- Prepare and analyze a variety of reports, prepared for internal and external use. 1,3,4,6
- Identify, conceptualize, and develop solutions for the complex and critical decisions preparers must face. 1,4,6
- Understand the ethical considerations that go into having access to taxpayers personal identifiable information. 1,2,3,4,6

- Use technology to simplify the gathering of and the analysis of this information. 1,4,6

III. REQUIRED TEXTS

None

IV. GENERAL PROCEDURES

A. Class meetings are held Monday and Wednesday mornings from 9:00am to 10:15am in Bell Tower Room 2582.

B. Grade Determination

Your grade will be based on the following scale (note the +/- system will be used):

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	0	59

Your results on tests, quizzes, homework assignments and projects will determine your grade. The weights will be as follows:

Exam 1	10%
Exam 2	10%
Exam 3	30%
Problems & Homework	50%

Exams are take home, open everything.

Do not use cellphones during class. Cellphones should not be seen during an exam. If you display a cellphone during an exam, you will earn a zero.

Homework must be turned in at the beginning of class in order to receive credit. **Homework turned in after the beginning of class is considered to be received late and will not earn any credit.** Homework will be assigned at least one class prior to its due date. It is your responsibility to know what the homework is.

In-class problems can be worked on in groups. There are no makeup's.

Make sure to include your name on all assignments in order to receive proper credit.

C. Class Procedure

The general approach of this course is lecture, problem-solving, and discussion of matters relevant to the topic. The lectures will emphasize applications of the concepts using examples. Although each topic will be introduced in class, the lectures are not meant to be a substitute of reading the text. Students who read the material ahead of attending class will benefit most from the class presentations. Lectures will be presented based on the assumption that attendance is necessary for success in college study and is important as a means for acquiring skills and clarification with respect to financial accounting topics. Assignment changes and announcements may be made in class. Students are responsible for these, irrespective of attendance or nonattendance at the time of the announcement.

D. Academic Dishonesty

This class will adhere strictly to the schools policy on academic dishonesty as follows:

Policy

Accountability

Vice President for Student Affairs office, Dean of Students office (designee to the VPSA office), Registrar's Office, Academic Affairs, Extended University

Applicability

All CSUCI students, faculty, staff, and administrators

Definition(s)

Cheating: to use or consult unauthorized materials (including electronic materials) or to use unauthorized equipment or devices on tests, quizzes, assignments, or examinations.

Contract Cheating: to utilize a third-party entity, business or person for the purposes of completing an assignment, essay, or course or purchasing an assignment, essay or course and submitting the work as one's own.

Fabrication: to falsify or invent any information, data, results, numbers or

citation in an assignment or a document submitted for excusal from academic commitments.

Facilitation: intentionally or knowingly helping or attempting to help another engage in some form of academic dishonesty.

Plagiarism: to submit academic work that includes the words, ideas or statements of another without quotation and/or when the substantive work of another is used without properly crediting the source with appropriate citation.

Unauthorized Collaboration: to give unauthorized aid to another CSUCI student (whether enrolled in the class or not) or receive unauthorized aid from another CSUCI student (whether enrolled in the class or not) on tests, quizzes, assignments, or examinations.

Unauthorized Dual Submission of Previous Academic Work: to use any material portion of a paper or project to fulfill the requirements of more than one course unless the student has received prior permission to do so from the appropriate instructor(s).

Text

1. Course instructors have the initial responsibility for detecting and dealing with academic dishonesty. Instructors who believe that an act of academic dishonesty has occurred are obligated to discuss the matter with the student(s) involved. Instructors should possess a preponderance of evidence (more likely than not) that an act of academic dishonesty occurred. If special circumstances prevent consultation with the student(s), instructors may take action (subject to student appeal) they deem appropriate. Consultation with the chair of the program or Dean is recommended, but not required when confronted with acts of academic dishonesty.
2. Following the discussion with the student, instructors shall present the student with a grade penalty or other consequences they deem appropriate in proportion to the violation for that assignment. Instructors may consult with the Academic Sanction Guideline for recommended grade penalties or other consequences; however, they are not required to follow the Academic Sanction Guideline.
3. Instructors shall file an Academic Dishonesty Report that includes a description of the incident, any relevant documentation, course syllabus, and any additional relevant information with the Dean of Students office to consider the totality of the circumstances involving a student and to determine if the reported matter is part of a larger pattern of misconduct. The Dean of Students office shall address the academic dishonesty in accordance with Title 5 of the California Code of Regulations Section 41301 and CSU Executive Order 1098 Student Conduct Procedures.
4. If the grade/sanction for the course in question results in the student earning an F or No Credit (NC) in the course due to academic dishonesty, per CSU Executive Order 1037 Policies on Repetition of Courses, while the student may retake the course for credit, the student is not eligible for grade forgiveness. The Dean of

- Students office shall document with the Registrar's Office the incident of academic dishonesty that will prevent the student from earning grade forgiveness.
5. In the event that the student wants to dispute the instructor's decision on academic dishonesty, they must bring their request to the attention of the Dean of Students office during the first seven weeks of the regular semester following the assignment of the grade (as per Grade Appeals Policy SP 03-02). The instructor shall be provided a copy of the student appeal. The Dean of Students office will submit the case to the University Appeals Committee, which is the committee charged with reviewing grade appeals. This is a subgroup of the Academic Appeals Committee that reviews disqualification appeals. Per SP 03-02, point 4, the "University Appeals Committee shall consist of faculty and at least one student." This committee will generate a finding or non-finding of academic dishonesty. This committee will also review or assign a grade penalty for the assignment and, in the case of a non-finding, apply a grade change if necessary.
 6. The committee will inform the instructor, student(s), and Dean of Students office of the outcome of the review. The Dean of Students office shall address the academic dishonesty in accordance with Title 5 of the California Code of Regulations Section 41301 and CSU Executive Order 1098.
 7. All records involving academic dishonesty shall be maintained by the Dean of Students office in accordance with the CSU Records Retention and Disposition Schedule.

E. Disabilities

This school and the instructor are committed to equal educational opportunities for qualified students with disabilities in compliance with Section 504 of the Federal Rehabilitation Act of 1973 and the Americans with Disabilities Act (ADA) of 1990. The school provides accommodations to assist students with disabilities to realize their academic and personal potential. Students with physical, learning, or other disabilities are encouraged to contact the Disability Accommodation Services office at 805:437-8510 for personal assistance and accommodations.

F. Subject to Change

Information contained in this syllabus, other than that mandated by the University, may be subject to change with advance notice, as deemed appropriate by the instructor.

G. Class Preparation

You are expected to come to class prepared. The section below indicates the subject matter we will discuss and problems we will solve in class. Read the appropriate chapters prior to the lecture and try to solve the problems prior to class. In addition to the problems given below, you will be assigned homework which will be reviewed in class after turning it in.

H. Electronic Devices

Cell phones are not to be used during class time in the classroom. Each use of cell phone during class time will result in a drop of one grade in your final grade for the class. If you have an emergency, leave the classroom.

V. TOPICS (Subject to Change at Instructor's Discretion)

Week 1 Introduction

Week 2 Tax Compliance, the IRS, Tax Authorities

Week 3 Vita Program

Week 4 Filing Status

Week 5 Dependents

Week 6 Preparer Standards of Conduct

Week 7 Review and Exam 1 Standards of Conduct

Week 8 Gross Income

Week 9 Retirement Income

Week 10 Exclusions

Week 11 Deductions

Week 12 Credits

Week 13 Credits - Cont

Week 14 Ethics

Week 15 Review and Exam 2 Ethics

12/8/2024 Exam 3 Technical