College of the Sequoias
COLLEGE ASSOCIATE DEGREE COURSE OUTLINE

SUBJECT AREA AND COURSE NUMBER: ACCT 282

COURSE TITLE: INDIVIDUAL INCOME TAX

Units: 5

TOP Code: -

Cross-Listed Courses:

CATALOG COURSE DESCRIPTION:
A study of the Federal and California income tax laws that apply to the individual taxpayer. The requirements for becoming a licensed tax preparer and the rules and regulations governing licensed tax preparers are also included. Supplemental learning assistance is available for students to strengthen skills and to reinforce mastery of concepts. Students enrolled in ACCT 282 may access the supplemental learning assistance by enrolling in COMP 400, an open entry/open exit non-credit course.

REQUISITES:

NONE

FIELD TRIP REQUIREMENTS: Not Required

LECTURE HOURS PER WEEK: 5

TOTAL LECTURE HOURS PER SEMESTER: 87.5

LAB HOURS PER WEEK:

TOTAL LAB HOURS PER SEMESTER:

ACTIVITY HOURS PER WEEK:

TOTAL ACTIVITY HOURS PER SEMESTER:

TOTAL HOURS PER WEEK: 5

TOTAL CONTACT HOURS PER SEMESTER: 87.5

GRADING: -

REPEATABLE: A - Not designed as repeatable

TRANSFERABLE:
No Transfer Status Selected

METHODS OF INSTRUCTION:

Methods of instruction may include, but are not limited to, the following:
* Audio Visual Presentations
* Class Activities
* Class Discussions
* Collaborative Group Work
* Demonstration
* Lecture
METHODS OF EVALUATION:

A student's grade will be based on multiple measures of performance unless the course requires no grade. Multiple measures may include, but are not limited to, the following:

COURSE TOPICS:

Outline Of Topics:
The following topics are included in the framework of the course but are not intended as limits on content. The order of presentation and relative emphasis will vary with each instructor.

A. The Individual Income Tax Return
B. Gross income and exclusions
C. Business expenses and retirement plans
D. Itemized deductions and other incentives
E. Credits and special taxes
F. Accounting periods and methods of depreciation
G. Capital gains and losses
H. Withholding, estimated payments, and payroll taxes
I. Partnership taxation
J. Corporate income tax
K. Tax administration, tax planning, and the CPA
L. Tax preparation using tax preparation programs versus professional tax preparer

OUTCOMES:

Student Learning Outcomes
Given Explain the history and objectives of the Federal Income Tax System. students will be able to

   Essay quizzes or exams
   Short answer quizzes or exams
   Multiple choice tests
   Written Projects

Given Analyze data necessary to complete a Federal Income Tax Form. students will be able to

   Essay quizzes or exams
   Short answer quizzes or exams
   Multiple choice tests
   Written Projects

Given Analyze data necessary to complete a California State Income Tax Form. students will be able to

   Essay quizzes or exams
   Short answer quizzes or exams
   Multiple choice tests
   Written Projects

Given Examine an income tax return for correct data and calculations. students will be able to

   Essay quizzes or exams
   Short answer quizzes or exams
   Multiple choice tests
   Written Projects
Given Maximize tax preparation efficiency using Professional Tax Preparation Software, students will be able to

- Essay quizzes or exams
- Short answer quizzes or exams
- Multiple choice tests
- Written Projects

Given Compare and contrast "deductions for AGI" with "deductions from AGI." students will be able to

- Essay quizzes or exams
- Short answer quizzes or exams
- Multiple choice tests
- Written Projects

Given Distinguish between items included in gross income and those excluded in gross income. students will be able to

- Essay quizzes or exams
- Short answer quizzes or exams
- Multiple choice tests
- Written Projects

Given Identify when deductions are classified as itemized deductions and when they are classified as business deductions. students will be able to

- Essay quizzes or exams
- Short answer quizzes or exams
- Multiple choice tests
- Written Projects

Given Compare and contrast the different types of retirement account. students will be able to

- Essay quizzes or exams
- Short answer quizzes or exams
- Multiple choice tests
- Written Projects

Given Distinguish between a "Certified Public Accountant (CPA)" and a Licensed Tax Preparer and the rules and regulations governing each. students will be able to

- Essay quizzes or exams
- Short answer quizzes or exams
- Multiple choice tests
- Written Projects

Given Explain the basic fundamentals of Partnership Income Taxation. students will be able to

- Essay quizzes or exams
- Short answer quizzes or exams
- Multiple choice tests
- Written Projects

Given Explain the basic fundamentals of Corporate Income Taxation. students will be able to

- Essay quizzes or exams
- Short answer quizzes or exams
- Multiple choice tests
- Written Projects

Assignments
TEXTS AND SUPPLIES:
Textbooks may include, but are not limited to:

TEXTBOOKS:

MANUALS:

PERIODICALS:

MATERIALS FEE: None

OTHER:

Honors Course Outline Addendum

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