



Federal Income Taxation - Personal

ACCT382

Southwestern College Professional Studies

COURSE SYLLABUS

I. Course Catalog Description

Learners study federal income tax law as it applies to individuals. Topics include filing status, dependents, gross income, itemized deductions, tax credits, cost recovery, and property transactions.

II. Required and Supplementary Instructional Materials

Jones, S., & Rhoades-Catanach, S. (2014). *Principles of taxation for business and investment planning* (17th ed.). New York, NY: McGraw-Hill.

III. Learning Outcomes

Learning outcomes describe the knowledge, skills, values, and attitudes that learners gain as the result of a particular learning experience. Southwestern College Professional Studies has learning outcomes specific to each course and each [undergraduate](#) and [graduate](#) program of study, as well as [institution-wide outcomes](#) related to the mission and vision of the college. Outcomes can help learners and instructors focus on the big picture of the learning experience and can help inform potential employers about a graduate's knowledge and skills.

Upon successfully completing this course, the learner will be able to:

- Define tax, taxpayer, incidence, jurisdiction, tax avoidance, tax evasion, and horizontal and vertical equity.
- Compute individual taxable income and tax liability based on a variety of scenarios.
- Explain and compute various credits, adjustments to taxable income, and deductions available to taxpayers.
- Apply the six steps of the tax research process, identify primary sources of tax law and utilize secondary sources of tax law to locate primary authorities.
- Summarize and apply tax planning strategies.
- Distinguish between defined-benefit and defined-contribution plans and describe the tax benefits of a Keogh plan, IRAs and Roth IRAs.

At the end of the course, learners may vary in their ability to achieve these outcomes. You are more likely to achieve these outcomes only if you attend class and/or online activities as required by the syllabus, complete the requirements for all assignments to the best of your ability, participate actively in class activities and group work as directed, and study diligently for exams.

IV. Course Policies

Students are expected to read and abide by the course policies located in the instructor-specific syllabus in the blackboard course.

V. Course Requirements:

Requirements	Number of Assignments	Points Possible	Percent of Grade
Discussions	5	200	20%
Homework Assignments	5	300	30%
Writing Assignments	2	100	10%
Projects	2	250	25%
Final Exam	1	150	15%

Requirements	Number of Assignments	Points Possible	Percent of Grade
Total Points		1000	100

VI. Course at a Glance:

Unit	Reading & Preparation Activities	Graded Work Due
1	<ul style="list-style-type: none"> • Read Jones chapters 1-2 • Review chapters 1-2 PowerPoint presentations 	<ul style="list-style-type: none"> • Unit 1 Introduction Discussion • Unit 1 Homework
2	<ul style="list-style-type: none"> • Read Jones chapters 4-5 • Review chapters 4-5 PowerPoint presentations 	<ul style="list-style-type: none"> • Unit 2 Discussion • Unit 2 Homework • Unit 2 Writing Assignment
3	<ul style="list-style-type: none"> • Read Jones chapter 14 • Review chapter 14 PowerPoint presentations 	<ul style="list-style-type: none"> • Unit 3 Discussion • Unit 3 Homework • Unit 3 Midterm Project
4	<ul style="list-style-type: none"> • Read Jones chapter 17 • Review chapter 17 PowerPoint presentations 	<ul style="list-style-type: none"> • Unit 4 Discussion • Unit 4 Homework • Unit 4 Writing Assignment
5	<ul style="list-style-type: none"> • Read Jones chapters 15-16 • Review chapters 15-16 PowerPoint presentations 	<ul style="list-style-type: none"> • Unit 5 Discussion • Unit 5 Homework
6	<ul style="list-style-type: none"> • Review previous material as needed. 	<ul style="list-style-type: none"> • Unit 6 Capstone Project • Unit 6 Final Exam

VII. Other Policies and Requirements

Follow this link to the Southwestern College Professional Studies [Standard Syllabus](#) in Blackboard. You may be required to log in.