

**College of San Mateo
Official Course Outline**

1. COURSE ID: ACTG 665 **TITLE:** SPECIAL TOPICS IN TAXATION

Units: 0.5-3.0 units **Hours/Semester:** 8.0-54.0 Lecture hours

Method of Grading: Grade Option (Letter Grade or P/NP)

Recommended Preparation:

ACTG 171

2. COURSE DESIGNATION:

Transfer credit: none

3. COURSE DESCRIPTIONS:

Catalog Description:

Study of Federal and/or California income tax regulations as applied to topic of the course. The topics selected will meet the continuing education requirements of tax professionals. May be repeated three times per topic.

4. STUDENT LEARNING OUTCOME(S) (SLO'S):

Upon successful completion of this course, a student will meet the following outcomes:

1. Terminology: Define commonly used terminology
2. Apply rules: Apply the rules of taxation issued by authoritative governmental entities
3. Prepare tax forms: Prepare commonly required tax forms
4. Ethics: Identify and analyze ethical standards issued by professional organizations

5. SPECIFIC INSTRUCTIONAL OBJECTIVES:

Upon successful completion of this course, a student will be able to:

1. Terminology: Define commonly used terminology
2. Apply rules: Apply the rules of taxation issued by authoritative governmental entities
3. Prepare tax forms: Prepare commonly required tax forms
4. Ethics: Identify and analyze ethical standards issued by professional organizations

6. COURSE CONTENT:

Lecture Content:

1. History of special topic
2. Current Federal and/or California regulations related to special topic
3. Completion of Federal and California tax forms related to special topic
4. Legal liabilities related to special topic
5. Ethical responsibilities related to special topic
6. Documentation required related to special topic
7. Expected future developments related to special topic

7. REPRESENTATIVE METHODS OF INSTRUCTION:

Typical methods of instruction may include:

- A. Other (Specify): • Lecture/discussion of major aspects of special topic. • Weekly readings on special topic. • Weekly workbook assignments and exercises in which students apply tax knowledge. • Preparation of related tax returns.

8. REPRESENTATIVE ASSIGNMENTS

Representative assignments in this course may include, but are not limited to the following:

9. REPRESENTATIVE METHODS OF EVALUATION

Representative methods of evaluation may include:

- A. Exams/Tests
- B. Quizzes
- C. • Quizzes on tax regulations and their applications to tax returns. • Graded exercises on the preparation of tax returns, applying concepts to best advantage to reduce overall tax liability. • Final examination on tax regulations and their application to special topic.

10. **REPRESENTATIVE TEXT(S):**

Other:

- A. Current IRS publications and current professional literature

Origination Date: August 2011

Curriculum Committee Approval Date: January 2011

Effective Term: Fall 2011

Course Originator: Bruce Maule