

**College of San Mateo**  
**Official Course Outline**

1. **COURSE ID:** ACTG 665MB    **TITLE:** Taxation and Employee Stock Options  
**Units:** 0.5 units    **Hours/Semester:** 8.0-9.0 Lecture hours; and 16.0-18.0 Homework hours  
**Method of Grading:** Pass/No Pass Only
  
2. **COURSE DESIGNATION:**  
**Degree Credit**  
**Transfer credit:** CSU
  
3. **COURSE DESCRIPTIONS:**  
**Catalog Description:**  
A course that examines tax issues relating to stock options. Topics will include discussion of statutory (employee stock purchase plans and ISOs) and nonstatutory stock options, timing of taxability of options, and AMT implications. [CPE Hours: CPA 8; EA, CTEC 6]
  
4. **STUDENT LEARNING OUTCOME(S) (SLO'S):**  
Upon successful completion of this course, a student will meet the following outcomes:
  1. Discuss the terminology, concepts, principles, and ethics used to apply the rules of taxation for Employee Stock Options.
  2. Using the proper formats, perform the calculations and explain the steps to apply the rules of taxation for Employee Stock Options.
  
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 Taxation and Employee Stock Options
  2. Current Federal regulations related to Taxation and Employee Stock Options
  3. Completion of Federal tax forms related to Taxation and Employee Stock Options
  4. Legal liabilities related to Taxation and Employee Stock Options
  5. Ethical responsibilities related to Taxation and Employee Stock Options
  6. Expected future developments related to Taxation and Employee Stock Options
  
7. **REPRESENTATIVE METHODS OF INSTRUCTION:**  
Typical methods of instruction may include:
  - A. Other (Specify): • Lecture/discussion of major aspects of Taxation and Employee Stock Options. • Weekly readings Taxation and Employee Stock Options. • 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:  
**Writing Assignments:**  
Completion of required tax forms in class based on cases.  
  
**Reading Assignments:**  
Readings on tax regulations and accounting practices applicable to tax compliance.
  
9. **REPRESENTATIVE METHODS OF EVALUATION**  
Representative methods of evaluation may include:
  - A. Exams/Tests
  - B. Homework

C. Quizzes

D. • 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 Taxation and Employee Stock Options.

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

Other:

A. Current IRS publications and current professional literature

**Origination Date:** September 2017

**Curriculum Committee Approval Date:** October 2017

**Effective Term:** Fall 2018

**Course Originator:** Rosemary Nurre