

College of San Mateo Course Outline

- New Course
- Update/No change
- Course Revision (Minor)
- Course Revision (Major)

Date: January 9, 2011

<p>Department: ACTG</p> <p>Course Title: Special Topics in Taxation</p> <p>Total Semester Hours Lecture: 8 - 48 Lab: 0</p> <p>Length of Course</p> <ul style="list-style-type: none"> <input type="checkbox"/> Semester-long <input checked="" type="checkbox"/> Short course (Weeks: <u>Varies 1 - 16</u>) <input type="checkbox"/> Open entry/Open exit 	<p>Number: 665</p> <p>Units: 0.5 - 3.0</p> <p>Homework: 16 - 96 By Arrangement: 0</p> <p>Grading</p> <ul style="list-style-type: none"> <input type="checkbox"/> Letter <input type="checkbox"/> Pass/No Pass <input checked="" type="checkbox"/> Grade Option (letter or Pass/No Pass)
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Faculty Load Credit (To be completed by Division Office; show calculations.)

[Example for 3.0 unit course] $\frac{3 \text{ lecture hours per week} \times 16 \text{ weeks}}{16} = \frac{48}{16} = 3.0 \text{ FLC}$
 [Other unit courses vary proportionally]

1. Prerequisite (Attach Enrollment Limitation Validation Form.)
None
2. Corequisite (Attach Enrollment Limitation Validation Form.)
None
3. Recommended Preparation (Attach Enrollment Validation Form.)
ACTG 171 Individual Income Taxes
4. Catalog Description (Include prerequisites/corequisites/recommended preparation. For format, please see model course outline.)

ACTG 665 SPECIAL TOPICS IN TAXATION (0.5 - 3.0) (Pass/No Pass or letter grade option)
 Minimum of 8 lecture hours (0.5 unit course) to 48 lecture hours (3.0 unit course) per term.
 Recommended Preparation: ACTG 171. 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. (AA, CSU)

5. Class Schedule Description (Include prerequisites/corequisites/recommended preparation. For format, please see model course outline.)

The class schedule description will vary according to the specific topic that is offered.

6. **Student Learning Outcomes** (Identify 1-6 expected learner outcomes using active verbs.)

Upon successful completion of ACTG 665, the student will be able to

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

7. **Course Objectives** (Identify specific teaching objectives detailing course content and activities. *For some courses, the course objectives will be the same as the student learning outcomes. In this case, "Same as Student Learning Outcomes" is appropriate here.*)

Same as Student Learning Outcomes

8. **Course Content** (Brief but complete topical outline of the course that includes major subject areas [1-2 pages]. Should reflect all course objectives listed above. In addition, a sample course syllabus with timeline may be attached.)

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

9. **Representative Instructional Methods** (Describe instructor-initiated teaching strategies that will assist students in meeting course objectives. Describe out-of-class assignments, required reading and writing assignments, and methods for teaching critical thinking skills. **If hours by arrangement are required, please indicate the additional instructional activity which will be provided during these hours, where the activity will take place, and how the activity will be supervised.**)

- 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.

10. **Representative Methods of Evaluation** (Describe measurement of student progress toward course objectives. Courses with required writing component and/or problem-solving emphasis must reflect critical thinking component. If skills class, then applied skills.)

- 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.

11. **Representative Text Materials** (With few exceptions, texts need to be current. Include publication dates.)

Current IRS publications and current professional literature

Prepared by: Bruce Maule
(Signature)

Email address: maule@smccd.edu

Submission Date: January 9, 2011