



CINCINNATI
CHRISTIAN UNIVERSITY

ACCT 250 01 Fundamentals of Tax Accounting

School of Business – Cincinnati Christian University

Instructor: Daneale Williams (Daneale.Williams@ccuniversity.edu)

Meeting Times: 11:00AM – 12:15 AM Wednesdays

Meeting Location: Worship & Ministry Center 147

Course Description:

This course is a study of the implications of taxation for decision making and planning for individuals and firms. The course will focus on the roles of accountants and tax preparers.

Course Learning Outcomes:

After completing this course the student will be able to:

- Understand terminology and what necessary information must be compiled prior to completing tax forms.
(Assessment: Weekly class discussions and online quizzes for each chapter)
- Know how to use the various tax forms along with what information is relevant for each form.
(Assessment: Weekly class discussions and homework problems from the textbook)
- Assess personal and financial information with unique circumstances and then file a full Federal tax return.
(Assessment: Culminating Project)

Course Books:

This course uses an online code that must be purchased from Cengage. These resources are fully integrated into Canvas. In addition, the code means that you have unlimited access to ALL books published by Cengage. To purchase the code, use the following information:

Cengage Unlimited, 1 term (4 months) Printed Access Card ISBN 978-0-357-70003-7

Note – if any of your other courses use textbooks published by Cengage, DO NOT purchase those textbooks. This code allows you to access any book published by Cengage for free online during the 4 month access AND if you prefer hard copies, you may rent those for \$8.00 per book through their website.

Student Assignments and Grade Breakdown

Students in this course will be evaluated by the standard university grading scale. Refer to the university catalog for further information. **All late work receives an automatic 10% per day deduction.** The criteria for determining that grade will be as follows:

1. Class Discussions (10%)

Discussions will focus on relating the information presented in the text to bring understanding, make it meaningful and relate it to real life situations.

2. Online quizzes (20%)

Student must understand what information is relevant and how it relates to taxes. Quizzes will assess student's ability for analyzing the applicable information and understanding general regulations.

3. Homework problems (50%)

Homework problems give students experience in using tax forms along with assessing personal and financial information. They will be presented with opportunities to focus on manageable bits of the tax code at a time by filling out various tax forms with alterations to the data.

4. Final Project (20%)

Students will be able to showcase that they have a strong understanding of the tax code as a whole and they can formally apply it collectively. They will be provided a unique case with various circumstances. They will sift through presented information, discern items of importance, and fill out various tax forms in preparation for filing those taxes.

Tentative Course Schedule

Class Dates	Readings	Learning Activities & Assignments
8/21	(None)	Discuss expectations and assignments
8/28	1. Read Chapter 1	1. Take Online Quiz for Chapter 1 in Cengage 2. Complete Homework Problems for Chapter 1 in Cengage (Assignments are due on 9/4)
9/4	1. Read Chapter 2	1. Take Online Quiz for Chapter 2 in Cengage 2. Complete Homework Problems for Chapter 2 in Cengage (Assignments are due on 9/11)
9/11	1. Read Chapter 3	1. Take Online Quiz for Chapter 3 in Cengage 2. Complete Homework Problems for Chapter 3 in Cengage (Assignments are due on 9/18)
9/18	1. Read Chapter 4	1. Take Online Quiz for Chapter 4 in Cengage 2. Complete Homework Problems for Chapter 4 in Cengage (Assignments are due on 9/25)
9/25	1. Read Chapter 5	1. Take Online Quiz for Chapter 5 in Cengage 2. Complete Homework Problems for Chapter 5 in Cengage (Assignments are due on 10/9)
10/2	Fall Break - No Class	
10/9	1. Read Chapter 6	1. Take Online Quiz for Chapter 6 in Cengage 2. Complete Homework Problems for Chapter 6 in Cengage (Assignments are due on 10/16)

10/16	1. Read Chapter 7	1. Take Online Quiz for Chapter 7 in Cengage 2. Complete Homework Problems for Chapter 7 in Cengage (Assignments are due on 10/23)
10/23	1. Read Chapter 8	1. Take Online Quiz for Chapter 8 in Cengage 2. Complete Homework Problems for Chapter 8 in Cengage (Assignments are due on 10/30)
10/30	1. Read Chapter 9	1. Take Online Quiz for Chapter 9 in Cengage 2. Complete Homework Problems for Chapter 9 in Cengage (Assignments are due on 11/6)
11/6	1. Read Chapter 10	1. Take Online Quiz for Chapter 10 in Cengage 2. Complete Homework Problems for Chapter 10 in Cengage (Assignments are due on 11/13)
11/13	1. Read Chapter 11	1. Take Online Quiz for Chapter 11 in Cengage 2. Complete Homework Problems for Chapter 11 in Cengage (Assignments are due on 11/20)
11/20	1. Read Chapter 12	1. Take Online Quiz for Chapter 12 in Cengage 2. Complete Homework Problems for Chapter 12 in Cengage (Assignments are due on 12/4)
11/27	Happy Thanksgiving – No Class	
12/4	<i>(None)</i>	1. Complete culmination project in Cengage (Assignment is due on 12/11)
12/11	No Final Exam & No Class	

Attendance and Academic Integrity

The attendance policy for this course is consistent with CCU's requirements for a 3 credit hour class. Since this class meets one time per week, you will receive a grade of FA (failure due to absence) if you are absent for more than two class periods. Likewise, policies regarding academic integrity and the procedures for addressing integrity issues like plagiarism or cheating on an exam in this course reflect the policies and procedures as they are written in the CCU student handbook.

Disabilities and Special Accommodations

Students who require academic accommodations due to any documented physical, psychological, or learning disability should request assistance from the Student Services Department within the first two weeks of class. The Student Services Department is located on the upper level of the Presidents Hall. You may also contact the office by phone (513.244.8140).