

BA 257: Income Tax Accounting II CRN 26676

Syllabus Fall 2021 Online

Instructor: Mary Vedaam Email: vedaam@linnbenton.edu

Please include BA 257 on the subject line when you email me about this class.

All class session recordings will be posted in Moodle weekly or semi-weekly per the schedule.

REQUIRED MATERIAL

Income Tax Fundamentals 2021 Gerald E. Whittenburg; Martha Altus-Buller; Steven Gill (*Includes CengageNow access code if purchased at bookstore.*) and Cengage online access.

Oregon Tax Fundamentals: Individual Taxation: 2020 Tax Law by Lana Tuss. Available on Amazon. You will need this text before week 6 of the term.

This course the second of two courses required to take the State of Oregon Tax Preparers' Exam.

COURSE DESCRIPTION:

This course is the second in the Income Tax Accounting sequence. Students continue to focus on preparation for the Oregon Board of Tax Practitioner's Licensed Tax Preparer exam.

Selected homework assignments from Income Tax Fundamentals and from Oregon Tax Fundamentals will be assigned.

Cumulative Software Problem assignments from Income Tax Fundamentals are due on the dates listed. The instructor will announce which pages of the assignments are to be turned in by email attachments.

The Midterm and Final are online in Cengage.

There will be 3 extra credit opportunities worth 20 points each.

GRADING:

Item	Points
Homework – Federal 20 points each	160
Cumulative Software Problems (CSP) 20 points each	40
Homework (Quizzes) – Oregon 5 points each	60
Midterm Exam	100
Final Exam	100
Total	460

Letter grades will be assigned according to the following table:

A	90 – 100% of the total possible points
B	80 – 89%
C	70 – 79%
D	60 – 69%
F	Below 60%

Veterans:

Veterans and military personnel with special circumstances are encouraged to communicate these, in advance if possible, to the instructor.

Center for Accessibility Resources:

Students who may need accommodations due to documented disabilities, who have medical information which the instructor should know, or who need special arrangements in an emergency should speak with their instructor during the first week of class. If you believe you may need accommodations but are not yet registered with the Center for Accessibility Resources (CFAR), please visit the CFAR Website <https://www.linnbenton.edu/student-services/accessibility/index.php> or call 541-917-4789.

Academic Integrity:

Acts of academic dishonesty, including plagiarism or cheating, are serious offenses. Students who are found to have committed or been involved in any act of academic dishonesty will receive an F in the course.

Students are expected to follow College policies regarding academic integrity as articulated in the Students Rights and Responsibilities Handbook.

[studentrights://www.linnbenton.edu/about-lbcc/administration/policies/student-rights-responsibilities-and-conduct.php](https://www.linnbenton.edu/about-lbcc/administration/policies/student-rights-responsibilities-and-conduct.php)

LBCC Comprehensive Statement of Nondiscrimination:

Linn-Benton Community College (LBCC) prohibits unlawful harassment as well as any form of unlawful discrimination based on race, ethnicity, religion, national origin, sex or sexual content, gender, marital status, disability, veteran's status, age, sexual orientation, or any other status protected by federal, state or local law.

To report an issue, go to

<https://www.linnbenton.edu/about-lbcc/departments-and-contacts/report-an-issue/index.php>, or contact the EO/Title IX Coordinator in the LBCC Human Resources Office at (541) 917-4425.

Syllabus

This syllabus and outline are together a guide and not a contract. They may change during the term. If things do not make sense, please let me know. If changes are made, I will announce them. Not reading the syllabus or keeping up to date on changes does not constitute a valid excuse for missing a due date.

How to be successful in this class:

- Read assigned chapters ahead of the schedule.
- Do Self-Study Problems throughout the Income Tax Fundamentals chapters. Solutions are in Appendix E.
- Review the slides in Cengage.
- Begin homework assignments ahead of the due dates.
- Review exercises that we cover in class.
- **Do not fall behind.** Ask questions if a concept or process is not clear.
- Have access to a **stable internet connection.**
- Take advantage of our accounting tutor Kory Kleint. kleintk@linnbenton.edu
- Take advantage of extra credit opportunities.

WEEK	Weeks start on Mondays		Due by 11:00 PM HW from Group 2 CSP from Group 5
Week 1	Starts 9/27	#1 Review Chapter 1 and Chapter 2 #2 Review Chapter 3 and Chapter 4 Homework due Oct 3 at 11 pm	HW Ch 1: 4, 22 HW Ch 2: 12, 31 HW Ch 3: 6, 21 HW Ch 4: 9, 13 Extra Credit Ch 3: 13, 14
Week 2	Starts 10/4	#3 Review Chapter 5 and Chapter 6 #4 Chapter 7 Homework due Oct 10 at 11 pm	HW Ch 5: 12, 25 HW Ch 6: 10, 18 HW Ch 7: 1, 6, 14, 19 CSP – Ch 7
Week 3	Starts 10/11	#5 Review Chapter 7 #6 Chapter 8 Homework due Oct 17 at 11 pm	HW Ch 8: 3, 5, 7, 10, 15 CSP – Ch 8
Week 4	Starts 10/18	#7 Review chapter 8 #8 Chapter 9 Homework due Oct 24 at 11 pm	HW Ch 9: 3, 6, 9, 11 Extra Credit Ch 5: 15, 23
Week 5	Starts 10/25	# 9 Review chapter 9 and Schedule F Midterm opens Oct 26 at 12 am	Midterm opens Oct 26 at 12 am and closes Nov 2 at 11 pm
Week 6	Starts 11/1	Midterm closes Nov 2 at 11 pm #10 Chapters 10 and 11 Homework due Nov 7 at 11 pm	HW Ch 10: 2, 3, 5, 9 HW Ch 11: 1, 2, 3, 4
Week 7	Starts 11/8	#11 Review Ch 10 and Ch 11 #12 Oregon Board of Tax Practitioners Website Overview, Oregon Tax Fundamentals Google site, and exam information #13 Chapter 1 and Chapter 2 Homework due Nov 7 at 11 pm	HW Ch 1 and Ch 2: Quizzes A and B Extra Credit Ch 8: 8, 14 (In Cengage – Ch 8 Federal)
Week 8	Starts 11/15	#14 Review Chapter 1 and Chapter 2 #15 Chapter 3 and Chapter 4 Homework due Nov 14 at 11 pm	HW Ch 3 and Ch 4: Quizzes A and B
Week 9	Starts 11/22	#16 Review Chapter 3 and Chapter 4 #17 Chapter 5 and Chapter 6 Homework due Nov 21 at 11 pm	HW Ch 5 and Ch 6: Quizzes A
Week 10	Starts 11/29	#18 Review Chapter 5 and Chapter 6 #19 Chapter 7 and Chapter 8 Homework due Nov 28 at 11 pm	HW Ch 7 Quizzes A and B
Finals Week	Starts 12/6	Comprehensive Final opens Dec 1 to Dec 6 at 11 pm	Final opens Dec 1 at 12 am and closes Dec 6 at 11 pm