

056-058

Course Change Request

Credit Course Modification (CCM)



Date Submitted: 01/06/17 2:24 pm

Viewing: **ACG 2030C : CAPSTONE REVIEW COURSE OF ACCOUNTING PRINCIPLES**

Last modification: 02/02/17 3:01 pm

Changes proposed by: plopez

[View Associated Outline](#)

In Workflow

1. EAST - Bus/Info Tech/Pub Svc/Mil Sci Dean
2. CCC
3. Banner

Approval Path

1. 02/03/17 6:19 am cgordon15: for EAST - Bus/Info Tech/Pub Svc/Mil Sci Dean

Requested Effective Change Date	Fall 2017	Dean	EAST - Bus/Info Tech/Pub Svc/Mil Sci Dean
Type of Course	Associate in Science Degree		
Classification	Post Secondary Vocational (PS)		
Discipline	Accounting (ACCT)		
Common Course Number	Subject Code: ACG	Course Number: 2030C	
Title	CAPSTONE REVIEW COURSE OF ACCOUNTING PRINCIPLES		
Abbreviated Course Title	ACCOUNTING CAPSTONE		

Contact Hour Breakdown	Cr: 3 0	Contact: 3 0	Lab: 1 0		
Class Lab Designation	Combined Class/Lab	Lab Fee Modification	No Yes		
Repeatable for Credit	No				
Prerequisites	ACG2071, ACG2100, and ACG2460 or CGS2100				
Corequisites	ACG 2100				
Catalog Description	This course gives students the opportunity to integrate knowledge learned from prior accounting, computer, and communication courses through a variety of individual and group learning experiences. Discipline specific projects and workplace scenarios will be used to demonstrate mastery of requisite paraprofessional skills. This course must be taken in the student's final semester of study.				
Course Attributes	None				
Requested Fees					
Message for Dean:					
Syllabus	ACG 2030C Syllabus.docx				
Supporting Documents					
Does this course affect a specific program?	Yes No				
Programs Affected	<table border="1"> <tr> <th>Program Name</th> </tr> <tr> <td>PCASACT : A.S. in Accounting Technology</td> </tr> </table>			Program Name	PCASACT : A.S. in Accounting Technology
Program Name					
PCASACT : A.S. in Accounting Technology					
Justification for change:	The purpose of the new course is to improve student success and program outcomes.				
Course Reviewer Comments					

Dean's Section & Fees

Dean Use Only:

Faculty Credentials Review

Indicate credential
status for online
Credentials
procedures Manual.

Are provisional
students eligible to
take this course?

Special Fees

Lab

Special

Amount: **23.00**

[Preview Bridge](#)
//Remove when updated in core, Key: 3187

[Preview Bridge](#)

Course Outline Management

Course Outline Addition (COA)



Date Submitted: 01/05/17 11:59 am

Viewing: **ACG 2030C : Capstone Review Course of Accounting Principles**

Last edit: 01/26/17 2:36 pm by kbrissett1

Changes proposed by: llarson

Course Outline

ACG 2030C

Capstone Review Course of Accounting Principles

Dean EAST - Bus/Info Tech/Pub Svc/Mil Sci
Dean

Review Phase length, in number of days 6

General Course Information

Common Course Number: ACG 2030C

Course Title: Capstone Review Course of Accounting Principles

Contact Hour Breakdown: Cr: 3 Contact: 3 Lab: 1

Discipline: Accounting

Prerequisites: ACG 2071, ACG 2100, and ACG 2460 or CGS 2100

Corequisites: ACG 2100

Catalog Description: This course gives students the opportunity to integrate knowledge learned from prior accounting, computer, and communication courses through a variety of individual and group learning experiences. Discipline specific projects and workplace scenarios will be used to demonstrate mastery of requisite paraprofessional skills. This course must be taken in the student's final semester of study.

Major Topics/ Concepts/ Skills/ Issues

- Accounting cycle
- Accounting workplace environment
- Job interviewing skills
- Budgets

Major Learning Outcomes with Evidence, Core Competencies and Indicators

Students will demonstrate an understanding of the multi step accounting cycle.

Corresponding Evidence of Learning

- Completion of two multi step accounting cycle projects

Core Competency: Think

Indicators	Assessments
<ul style="list-style-type: none"> • Think - analyze data, ideas, patterns, principles, perspectives • Think - employ the facts, formulas, procedures of the discipline 	<ul style="list-style-type: none"> • Complete the Monopoly project using Excel • Complete the System Understanding Aid Practice Set (both manually and computerized)

Core Competency: Communicate

Indicators	Assessments
<ul style="list-style-type: none"> • Communicate - employ methods of communication appropriate to your audience and purpose 	<ul style="list-style-type: none"> • Complete the Monopoly project using Excel

Students will demonstrate an understanding of the professional accounting workplace.

Corresponding Evidence of Learning

- Completion of the job shadowing experience and reports

Core Competency: Act

Indicators	Assessments
<ul style="list-style-type: none"> • Act - act effectively and appropriately in various personal and professional settings 	<ul style="list-style-type: none"> • Job shadow at an approved employer

Core Competency: Think

Indicators	Assessments
<ul style="list-style-type: none"> • Think - draw well-supported conclusions 	<ul style="list-style-type: none"> • Prepare a written report

Core Competency: Communicate

Indicators	Assessments
<ul style="list-style-type: none"> • Communicate - employ methods of communication appropriate to your audience and purpose 	<ul style="list-style-type: none"> • Make an oral presentation • Participate in a classroom roundtable discussion

Students will demonstrate readiness to seek employment in the accounting profession.

Corresponding Evidence of Learning

- Preparation of a professional resume
- Participation in a mock interview

In Workflow

1. EAST - Bus/Info Tech/Pub Svc/Mil Sci Dean
2. ACG Faculty Vote
3. CCC

Approval Path

1. 01/05/17 1:22 pm cgordon15: for EAST - Bus/Info Tech/Pub Svc/Mil Sci Dean
2. 01/06/17 2:42 pm 7/13 votes cast. Yes: 100% No: 0% for ACG Faculty Vote

Core Competency: Act

Indicators	Assessments
• Act - apply disciplinary knowledge, skills, and values to educational and career goals	• Prepare a professional resume

Core Competency: Communicate

Indicators	Assessments
• Communicate - employ methods of communication appropriate to your audience and purpose	• Participate in a mock interview at a Valencia Career Center

Students will demonstrate an understanding of budget preparation with ethical considerations.

Corresponding Evidence of Learning

- Preparation of an annual master budget with supporting schedules
- Analysis of ethical considerations in the budgeting process

Core Competency: Act

Indicators	Assessments
• Act - implement effective problem-solving, decision-making, and goal-setting strategies	• Prepare a comprehensive master budget in Excel

Core Competency: Think

Indicators	Assessments
• Think - employ the facts, formulas, procedures of the discipline	• Prepare a comprehensive master budget in Excel

Core Competency: Communicate

Indicators	Assessments
• Communicate - employ methods of communication appropriate to your audience and purpose	• Prepare a report on the ethical issues related to manipulating a budget

Core Competency: Value

Indicators	Assessments
• Value - articulate a considered and self-determined set of values	• Prepare a report on the ethical issues related to manipulating a budget

[College Curriculum Committee Website](#)

Office of the Vice President for Academic Affairs & Chief Learning Officer
Valencia College
Orlando, Florida
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Key: 3187

ACG 2030C: Capstone Review Course of Accounting Principles

Professor

- Office:
- Office hours:
- Phone:
- Email:

Course Description

This course gives students the opportunity to integrate knowledge learned from prior accounting, computer, and communication courses through a variety of individual and group learning experiences. Discipline specific projects and workplace scenarios will be used to demonstrate mastery of requisite paraprofessional skills. This course must be taken in the student's final semester of study.

3 credit hours

Prerequisites: ACG2071, ACG2100, and ACG2460 or CGS2100

Corequisites: ACG2100

Course Outcomes

- Students will demonstrate an understanding of the multi step accounting cycle.
- Students will demonstrate an understanding of the professional accounting workplace.
- Students will demonstrate readiness to seek employment in the accounting profession.
- Students will demonstrate an understanding of budget preparation with ethical considerations.

Educational Materials

Required: TBD

Assessment Methods and Evaluation

Calculation of Final Grade	
Accounting cycle assignments	%TBD
Workplace & Interviewing assignments	%TBD
Budget Assignment	%TBD
Classroom Roundtable (Final)	%TBD

Grade Scale
A = 90 – 100%
B = 80 – 89%
C = 70 – 79%
D = 60 – 69%
F = 0 – 59%

Assignments: %TBD

Assignments comprise TBD% of the final course grade. All assignments must be completed by to their due date/time in order to receive credit.

Classroom Roundtable (Final): %TBD

Participation in the classroom roundtable discussion is required in lieu of a final exam and will take place during the final exam time. If you do not participate, you will receive a zero and that will be calculated into your final course grade.

Attendance and Class Participation

Classroom attendance and punctuality are vital to academic success. Attendance will be taken every class period. If you are late, it is your responsibility to check after class to make sure that you get credit for attending. It is also your responsibility to obtain class notes, handouts and any other information you may have missed.

No-Show Procedure

Any student who does not attend class **by the No Show/Drop/Refund deadline for this course's part of term** will be withdrawn by the instructor as a no-show. This will count as an attempt in the class, and students will be liable for tuition. If your plans have changed and you will not be attending this class, please withdraw yourself through your Atlas account during the drop period for this part of term.

Withdrawal

Per Valencia Policy 4-07 (Academic Progress, Course Attendance and Grades, and Withdrawals), a student who withdraws from class before the established deadline for a particular term will receive a grade of "W". A student is not permitted to withdraw after the withdrawal deadline. **See Important Dates section for the Withdrawal Deadline for the part of term of this course.** A student who is withdrawn by faculty for violation of the class attendance policy will receive a grade of "W". Any student who withdraws or is withdrawn from a class during a third or subsequent attempt in the same course will be assigned a grade of "F".

For a complete policy and procedure overview on Valencia Policy 6Hx28:4-07 please go to: <http://valenciacollege.edu/generalcounsel/policy>

NOTE: Before choosing to withdraw, students should speak first with your professor regarding your progress in the course and with an Academic Advisor to discuss the impact of the W on your academic progress, future fees, and financial aid.

Important Dates

- **Classes begin** TBD
- **Drop/Refund/No Show Deadline** TBD
- **Withdrawal deadline for W grade** TBD
- **Final exam date and time** TBD

Standards of Classroom Conduct

Valencia College is dedicated to the advancement of knowledge and learning and to the development of responsible personal and social conduct. By enrolling at Valencia College, a student assumes the responsibility for becoming familiar with and abiding by the general rules of conduct as listed in 6Hx28: 8-03 and the Student Handbook. Even though Faculty manage the classroom environment, the primary responsibility for maintaining a respectful and civil learning environment rests with the students. Students who violate the Student Code of Conduct may be referred to the Dean of Student's Office for disciplinary action, which may result in a sanction up to and including expulsion. <http://valenciacollege.edu/generalcounsel/policy>

Academic Honesty

Each student is required to follow Valencia policy regarding academic honesty. All work submitted by students is expected to be the result of the student's individual thoughts, research, and self-expression unless the assignment specifically states "group project." Any act of academic dishonesty will be handled in accordance with Valencia policy as set forth in the Student Handbook and Catalog.

College Policies

A full description of all College policies can be found in the College Catalog at

<http://www.valenciacollege.edu/catalog/>;

Policy Manual at <http://www.valenciacollege.edu/generalcounsel/>;

and the Student Handbook at <http://valenciacollege.edu/studentdev/CampusInformationServices>

Student Assistance Program

Valencia College is interested in making sure all our students have a rewarding and successful college experience. To that purpose, Valencia students can get immediate help with issues dealing with stress, anxiety, depression, adjustment difficulties, substance abuse, time management as well as relationship problems dealing with school, home or work. BayCare Behavioral Health Student Assistance Program (SAP) services are free to all Valencia students and available 24 hours a day by calling (800) 878-5470. Free face-to-face counseling is also available.

Office of Students with Disabilities Information

Students with disabilities who qualify for academic accommodations must provide a Notification to Instructor (NTI) form from the Office for Students with Disabilities (OSD) and discuss specific needs with the professor, preferably during the first two weeks of class. The Office for Students with Disabilities determines accommodations based on appropriate documentation of disabilities.

East Campus Bldg. 5, Rm. 216 Ph: 407-582-2229 Fax: 407-582-8908 TTY: 407-582-1222

West Campus SSB, Rm. 102 Ph: 407-582-1523 Fax: 407-582-1326 TTY: 407-582-1222

Osceola Campus Bldg. 1, Rm. 140A Ph: 407-582-4167 Fax: 407-582-4804 TTY: 407-582-1222

Winter Park Campus Bldg. 1, Rm. 212 Ph: 407-582-6887 Fax: 407-582-6841 TTY: 407-582-1222

Changes in assignments and class schedule may be made at the discretion of the professor.

Course Change Request

Credit Course Modification (CCM)



Date Submitted: 01/11/17 9:25 am

Viewing: **TAX 2002 : TAXATION PRACTICES AND PROCEDURES**

Last modification: 02/02/17 3:02 pm

Changes proposed by: cbattiste

[View Associated Outline](#)

In Workflow

1. EAST - Bus/Info Tech/Pub Svc/Mil Sci Dean
2. CCC
3. Banner

Approval Path

1. 02/03/17 6:20 am cgordon15: for EAST - Bus/Info Tech/Pub Svc/Mil Sci Dean

Requested Effective Change Date	Fall 2017	Dean	EAST - Bus/Info Tech/Pub Svc/Mil Sci Dean
Type of Course	Associate in Science Degree		
Classification	Post Secondary Vocational (PS)		
Discipline	Accounting (ACCT)		
Common Course Number	Subject Code: TAX	Course Number: 2002	
Title	TAXATION PRACTICES AND PROCEDURES		
Abbreviated Course Title	TAX PRACTICES AND PROCEDURES		

Contact Hour Breakdown
 Cr: 3 0 Contact: 3 0 Lab: 0

Class Lab Designation: Combined Class/Lab Lab Fee Modification: No Yes

Repeatable for Credit: Yes No Max Hrs: 3.00

Prerequisites: TAX 2000

Corequisites: TAX 2021

Catalog Description: This course will cover Internal Revenue Service taxation practices and procedures. Topics covered will convey knowledge of IRS rules and penalties, rules for representing taxpayers before the IRS and in the courts, rules and requirements associated with the tax return filing process and records maintenance rules and basic tax research skills.

Course Attributes

Requested Fees: \$25.00

Message for Dean: The fee is requested because the course will be taught in a lab classroom.

Syllabus: [Tax 2xx2 Syll.docx](#)

Supporting Documents

Does this course affect a specific program? Yes No

Programs Affected

Program Name
PCASACT : A.S. in Accounting Technology

Justification for change: This new class will allow Valencia credit and non-credit students to take three tax courses at Valencia that will prepare them to handle entry level tax compliance matters professionally and prepare for the IRS Enrolled Agents exam, if they choose to take it. The EA exam has three parts and this class covers the third section of that test. The basic topics covered include administrative matters of how taxpayers and taxpayer advocates deal with IRS audits and resolution of disputes.

Course Reviewer Comments

Dean's Section & Fees

Dean Use Only:

Faculty Credentials Review

Indicate credential
status for online
Credentials
procedures Manual.

Are provisional
students eligible to
take this course?

Special Fees

Amount: **23.00**

[Preview Bridge](#)

//Remove when updated in core. Key: 3080

[Preview Bridge](#)

Course Outline Management

Course Outline Addition (COA)



Date Submitted: 10/26/16 3:39 pm

Viewing: **TAX 2002 : Taxation Practices and Procedures**

Last edit: 01/31/17 4:00 pm by kbrissett1

Changes proposed by: cbattiste

Course Outline

TAX 2002

Taxation Practices and Procedures

Comments: cgordon15 (09/30/15 3:34 pm): All Accounting Faculty--Please review and provide feedback. Thank you.
gricci2 (01/15/16 2:17 pm): Rollback: Rolled back as requested by Cecil B.

Dean EAST - Bus/Info Tech/Pub Svc/Mil Sci Dean

Review Phase length, in number of days 2

General Course Information

Common Course Number: TAX 2002

Course Title: Taxation Practices and Procedures

Contact Hour Breakdown: Cr: 3 Contact: 3 Lab: 0

Discipline: Accounting

Prerequisites: TAX 2000

Corequisites: TAX 2021

Catalog Description: This course will cover Internal Revenue Service taxation practices and procedures. Topics covered will convey knowledge of IRS rules and penalties, rules for representing taxpayers before the IRS and in the courts, rules and requirements associated with the tax return filing process and records maintenance rules and basic tax research skills.

Major Topics/ Concepts/ Skills/ Issues

- 1. Practice before the IRS requirements and procedures.
- 2. IRS rules and penalties.
- 3. Tax research using legal authorities and references.
- 4. Issues related to representing the taxpayer.
- 5. The filing process and records maintenance rules.

Major Learning Outcomes with Evidence, Core Competencies and Indicators

1. The student will be able to define what constitutes practice before the IRS.

Corresponding Evidence of Learning

- 1. List the licensing and/or limited authority that allows an individual to represent a taxpayer in IRS matters.

Core Competency: Communicate

Indicators	Assessments
• Communicate - employ methods of communication appropriate to your audience and purpose	• Performance or Demonstration

2. The student has a working knowledge of the rules and standards imposed on enrolled agents.

Corresponding Evidence of Learning

- 1. The student can list the rules and standards imposed on enrolled agents.

Core Competency: Communicate

Indicators	Assessments
• Communicate - employ methods of communication appropriate to your audience and purpose	• Performance or Demonstration

3. The student will recognize the requirements needed to obtain a preparer tax identification number (PTIN).

Corresponding Evidence of Learning

- 1. The student obtains a PTIN.

Core Competency: Act

Indicators	Assessments
• Act - apply disciplinary knowledge, skills, and values to educational and career goals	• Performance or Demonstration

4. The student will be able to build the taxpayer's case by identifying relevant tax issues and supporting details.

Corresponding Evidence of Learning

- 1. The student can do basic tax research and interpret the results correctly and communicate the conclusions effectively.

Core Competency: Communicate

In Workflow

- EAST - Bus/Info Tech/Pub Svc/Mil Sci Dean
- TAX Faculty Vote
- CCC

Approval Path

- 10/26/16 4:13 pm
cgordon15: for EAST - Bus/Info Tech/Pub Svc/Mil Sci Dean
- 10/27/16 2:23 pm
7/13 votes cast.
Yes: 86% No:
14.000000000000002%
Abstention: 0%
for TAX Faculty Vote

Indicators	Assessments
<ul style="list-style-type: none"> Communicate - employ methods of communication appropriate to your audience and purpose 	<ul style="list-style-type: none"> Performance or Demonstration

5. The student can distinguish correctly between legal tax avoidance and illegal tax evasion.

Corresponding Evidence of Learning

- 1. The student can use judgement to make distinctions between a defensible position on tax matters and a positions that is frivolous.

Core Competency: Communicate

Indicators	Assessments
<ul style="list-style-type: none"> Communicate - employ methods of communication appropriate to your audience and purpose 	<ul style="list-style-type: none"> Locally developed exam/objective

6. The student has knowledge of the steps involved in a typical IRS audit/examination and the appeals process.

Corresponding Evidence of Learning

- 1. The student can list the steps involved in a typical IRS audit/examination and during the appeals process.

Core Competency: Think

Indicators	Assessments
<ul style="list-style-type: none"> Think - employ the facts, formulas, procedures of the discipline 	<ul style="list-style-type: none"> Locally developed exam/objective

[College Curriculum Committee Website](#)

Office of the Vice President for Academic Affairs & Chief Learning Officer
 Valencia College
 Orlando, Florida
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Key: 3080

Valencia College
Tax 2xx2 Taxation Practices and Procedures

TERM: Spring 2018
CRN: XXXXX Credit: 3
PROFESSOR: Cecil Battiste
E-MAIL: cbattiste@valenciacollege.edu
PHONE: Office 407-582-208 Cell 407-255-5029
OFFICE LOCATION: East Campus 7-157
OFFICE HOURS: To be posted in Blackboard

COURSE NUMBER AND TITLE: Tax 2xx1 Taxation of Business Entities
COURSE DESCRIPTION: This course will cover Internal Revenue Service taxation practices and procedures. Topics covered will include knowledge of IRS rules and penalties, rules for representing taxpayers before the IRS and in the courts, rules and requirements associated with the tax return filing process and records maintenance rules and basic tax research skills.

FEES: Special fee: \$23.00
PREREQUISITES and Co-REQUISITES: Tax 2000 Individual Taxation

GRADING SCALE: 90% to 100% A; 80% to 89% B; 70% to 79% C; 60% to 69% D; Below 60% F. A grade of "C" or higher is needed to transfer credits to a 4-year university.

Assignment	Points
Attendance/Participation	200
Research Project #1	100
Research Project #2	100
Practice Exam #1	300
Practice Exam #2	300
Total	1,000

COURSE LEARNING OUTCOMES:

1. Define what constitutes practice before the IRS 2. List the rules and standards imposed on enrolled agents. 3. List the requirements needed to obtain a preparer tax identification number (PTIN). 4. Build the taxpayer's case by identifying relevant tax issues and supporting details. 5. Research the IRS code, treasury regulations, revenue rulings, revenue procedures, IRS notices, case law and other authoritative documents and document a position. 6. Distinguish between legal tax avoidance and illegal tax evasion. 7. Determine a basis for having penalties abated. 8. Outline the typical steps involved in an IRS audit/examination and the appeals process.

ATTENDANCE POLICY: Missing the equivalent of more than two weeks of classes for any reason, other than in cases of documented emergencies, is excessive and a basis for withdrawal. Attendance for hybrid and online classes will be based on submission of before and after class assignments. I can't teach you if you aren't here. You are required to be here and participate in your own learning.

INSTRUCTIONAL MATERIALS: 1. Passkey EA Review: Complete: Individual, Businesses, and Representation. 2016-17 Edition. Gramkow, Pinheiro, Wells & Busch. 2. Passkey EA Review: Workbook. 2016-17 Edition. Gramkow, Pinheiro, Wells & Busch.

ADDITIONAL INSTRUCTIONAL MATERIALS: A notebook and pencils/pens are required. Bring these materials to each class meeting. You can't use your cell phone as a calculator during tests.

STUDENT SUPPORT: The first resource is me. I am here to help you learn and there isn't anything we do that I can't explain in simple terms. Come to my office or email me when you have questions. In addition, free tutoring is available in building 4 (check the hours each session).

INCOMPLETE POLICY: A student who fails to take the final examination or complete all coursework will receive the final course grade earned, unless I to assign a grade of "I" in accordance with college policy. The final exam is required and it is comprehensive. Incompletes will only be given if the student is unable to complete the class because of a serious and documented medical condition or required military service. Incompletes will not be given for work schedule changes or just because a student falls behind and/or mismanages his or her time.

NO-SHOW POLICY: Any student who does not attend class prior to the start of the no-show period for each part of term will be withdrawn by the instructor as a no-show. This will count as an attempt in the class, and students will be liable for tuition. If your plans have changed and you will not be attending this class, please withdraw yourself through your Atlas account during the drop period for this part of term.

MISSING TEST POLICY: If you miss a unit exam or final exam you will receive a zero. If you miss a unit exam or final exam for reasons beyond your control, and you provide verifiable evidence to me within one week, you are eligible to take a makeup exam. This policy is designed to promote fairness and responsibility on your part. If you don't show up to take a unit exam or final exam you will not get extra time to get ready that none of the other students received. The unit exams and the final exam are scheduled in My Accounting Lab. You will be expected to know the formulas and computations used to solve problems.

MISSING ASSIGNMENT POLICY: None of the assignments or quizzes will be accepted after the deadline. However, if you know in advance that you have to miss class time or can't complete an assignment it can be turned in early by arrangement with me (for example, if you know you are going out of town). If you miss class you will not be able to complete for points any assignments done that class period.

WITHDRAWAL POLICY: A faculty member is permitted to withdraw a student from the faculty member's class, after the Drop Deadline and up to the beginning of the final exam period, for violation of the faculty member's attendance policy, as published in the faculty member's syllabus. A faculty member is not permitted to withdraw a student from his or her class as a response to student conduct which falls under the jurisdiction of the Student Code of Conduct (6Hx28:8-03).] Per Valencia Policy 4-07 (Academic Progress, Course Attendance and Grades, and Withdrawals), a student who withdraws from class before the established deadline for a particular term will receive a grade of "W". A student is not permitted to withdraw after the withdrawal deadline. A student who is withdrawn by faculty for violation of the class attendance policy will receive a grade of "W". Any student who withdraws or is withdrawn from a class during a third or subsequent attempt in the same course will be assigned a grade of "F". For a complete policy and procedure overview on Valencia Policy 6Hx28:4-07, please go to:
<http://valenciacollege.edu/generalcounsel/policydetail.cfm?RecordID=75>.

STANDARDS OF CLASSROOM CONDUCT: Valencia College is dedicated to the advancement of knowledge and learning and to the development of responsible personal and social conduct. By enrolling at Valencia College, a student assumes the responsibility for becoming familiar with and abiding by the general rules of conduct as listed in 6Hx28: 8-03 and the Student Handbook. Even though faculty manage the classroom environment, the primary responsibility for maintaining a respectful and civil learning environment rests with the students. Students who

violate the Student Code of Conduct may be referred to the Dean of Student's Office for disciplinary action, which may result in a sanction up to and including expulsion. See <http://valenciacollege.edu/generalcounsel>.

ACADEMIC HONESTY: Each student is required to follow Valencia policy regarding academic honesty. All work submitted by students is expected to be the result of the student's individual thoughts, research, and self-expression unless the assignment specifically states "group project." Any act of academic dishonesty will be handled in accordance with Valencia policy as set forth in the Student Handbook and Catalog.]

COLLEGE POLICIES: A full description of all College policies can be found in the College Catalog at <http://www.valenciacollege.edu/catalog/> ; Policy Manual at <http://www.valenciacollege.edu/generalcounsel/>; and the Student Handbook at <http://valenciacollege.edu/studentdev/CampusInformationServices>.

IMPORTANT DATES: Full Term: Classes begin Aug 29. Drop/Refund Deadline 11:59 p.m. Sep 6. No Show reporting period Sep 7 to 16. Withdrawal deadline is 11:59 p.m. Nov 11. Classes end Dec 11. The final exam schedule is online.

STUDENT ASSISTANCE PROGRAM: Valencia College is interested in making sure all our students have a rewarding and successful college experience. To that purpose, Valencia students can get immediate help with issues dealing with stress, anxiety, depression, adjustment difficulties, substance abuse, time management as well as relationship problems dealing with school, home or work. BayCare Behavioral Health Student Assistance Program (SAP) services are free to all Valencia students and available 24 hours a day by calling (800) 878-5470. Free face-to-face counseling is also available.

OFFICE OF STUDENTS WITH DISABILITIES INFORMATION:

Students with disabilities must provide a Notification to Instructor form from the Office for Students with Disabilities and discuss specific needs with the professor, preferably during the first two weeks of class. The Office for Students with Disabilities determines accommodations based on appropriate documentation of disabilities. East Campus Bldg. 5, Rm. 216 Ph: 407-582-2229 TTY: 407-582-1222

DISCLAIMER: Changes may be made at the discretion of the instructor.

SCHEDULE: A calendar page will be posted into Blackboard.

Course Change Request

Credit Course Modification (CCM)



Date Submitted: 01/11/17 9:19 am

Viewing: **TAX 2021 : TAXATION OF BUSINESS ORGANIZATIONS**

Last modification: 02/02/17 3:02 pm

Changes proposed by: cbattiste

[View Associated Outline](#)

In Workflow

1. EAST - Bus/Info Tech/Pub Svc/Mil Sci Dean
2. CCC
3. Banner

Approval Path

1. 02/03/17 6:21 am cgordon15: for EAST - Bus/Info Tech/Pub Svc/Mil Sci Dean

Requested Effective Change Date	Fall 2017	Dean	EAST - Bus/Info Tech/Pub Svc/Mil Sci Dean
Type of Course	Associate in Science Degree		
Classification	Post Secondary Vocational (PS)		
Discipline	Accounting (ACCT)		
Common Course Number	Subject Code: TAX	Course Number: 2021	
Title	TAXATION OF BUSINESS ORGANIZATIONS		
Abbreviated Course Title	TAX OF BUS ORG		

Contact Hour Breakdown
 Cr: 3 0 Contact: 3 0 Lab: 0

Class Lab Designation: Combined Class/Lab Lab Fee Modification: No Yes

Repeatable for Credit: Yes No Max Hrs: 3.00

Prerequisites: Tax 2000

Corequisites: TAX 2002

Catalog Description: This course will cover federal income taxation of Corporations, S Corporations, Limited Liability Companies and Partnerships. Topics covered include determining the tax consequences of income, expenses, distributions, redemptions and liquidations for business entities. Practical application of the tax law will be emphasized along with analysis of tax procedures.

Course Attributes

Requested Fees: \$25.00

Message for Dean: The requested fees relate to teaching the course in labs.

Syllabus: [Tax 2xx1 Syll.docx](#)

Supporting Documents

Does this course affect a specific program? Yes No

Programs Affected

Program Name
PCASACT : A.S. in Accounting Technology

Justification for change: This course covers federal income taxation issues related to business organizations such as partnerships, LLC's and corporations. These skills are commonly used by entry level accountants in public and private accounting offices. Having a working knowledge of the content in this class will make our students more valuable and employable.

Course Reviewer Comments

Dean's Section & Fees

Dean Use Only:

Faculty Credentials Review

Indicate credential status for online

Credentials
procedures Manual.

Are provisional
students eligible to
take this course?

Special Fees

Amount: 23.00

[Preview Bridge](#)

//Remove when updated in core. Key: 3079

[Preview Bridge](#)

Course Outline Management

Course Outline Addition (COA)



Date Submitted: 10/26/16 3:32 pm

Viewing: **TAX 2021 : Taxation of Business Organizations**

Last edit: 01/31/17 4:00 pm by kbrissett1

Changes proposed by: cbattiste

Course Outline

TAX 2021

Taxation of Business Organizations

Comments: cgordon15 (09/30/15 3:33 pm): All Accounting Faculty--please review and provide feedback. Thanks.
gricci2 (01/15/16 2:17 pm): Rollback: Rolled back as requested by Cecil B.

Dean EAST - Bus/Info Tech/Pub Svc/Mil Sci
Dean

Review Phase length, in number of days 2

In Workflow

1. EAST - Bus/Info Tech/Pub Svc/Mil Sci Dean
2. TAX Faculty Vote
3. CCC

Approval Path

1. 10/26/16 4:13 pm
cgordon15: for EAST - Bus/Info Tech/Pub Svc/Mil Sci Dean
2. 01/10/17 4:20 pm
7/13 votes cast.
Yes: 100% No: 0%
for TAX Faculty Vote

General Course Information

Common Course Number: TAX 2021

Course Title: Taxation of Business Organizations

Contact Hour Breakdown: Cr: 3 Contact: 3 Lab: 0

Discipline: Accounting

Prerequisites: Tax 2000

Corequisites: TAX 2002

Catalog Description: This course will cover federal income taxation of Corporations, S Corporations, Limited Liability Companies and Partnerships. Topics covered include determining the tax consequences of income, expenses, distributions, redemptions and liquidations for business entities. Practical application of the tax law will be emphasized along with analysis of tax procedures.

Major Topics/ Concepts/ Skills/ Issues

- 1. Business organization filing requirements and due dates;
- 2. Partnership income, expenses, distributions and flow-through attributes;
- 3. Corporation income, expenses and distributions;
- 4. S Corporation income, expenses, distributions and flow-through attributes;
- 5. Issues related to business organization dissolutions, liquidations and stock redemptions;
- 6. Income tax deposit and reporting obligations.

Major Learning Outcomes with Evidence, Core Competencies and Indicators

1. Determine the filing requirements and due dates for partnership, limited liability companies, S corporations and C corporations.

Corresponding Evidence of Learning

- 1. The student will timely file federal form 1120, 1120S and 1065 and related schedules.
- 2. The student will calculate the correct amounts due.
- 3. The student will be able to help the taxpayer keep records.

Core Competency: Think

Indicators	Assessments
• Think - analyze data, ideas, patterns, principles, perspectives	• Performance or Demonstration

2. Determine what items are included in income for partnership, limited liability companies, S corporations and C corporations.

Corresponding Evidence of Learning

- 1. The student will have knowledge of what items are included in business organization taxable income using either the cash or accrual method.
- 2. The student will know which items are excluded from business organization taxable income.
- 3. The student will be able to differentiate between business income and non-business income.

Core Competency: Think

Indicators	Assessments
• Think - employ the facts, formulas, procedures of the discipline	• Problem-solving quiz

3. Determine what items are deductible for partnership, limited liability companies, S corporations and C corporations.

Corresponding Evidence of Learning

- 1. The student will be able to determine if an item is deductible for federal income tax purposes or not.
- 2. The student will recognize limits and phase outs related to the deductibility of an item.

Core Competency: Think

Indicators	Assessments
• Think - employ the facts, formulas, procedures of the discipline	• Locally developed exam/objective

4. Determine business organization taxable income or net operating loss.

Corresponding Evidence of Learning

- 1. The student will be able to calculate periodic business organization taxable income or net operating loss.
- 2. The student will be able to report net operating loss carry back or carry forward for a business organization.

Core Competency: Think

Indicators	Assessments
• Think - analyze data, ideas, patterns, principles, perspectives	• Locally developed exam/objective

5. Determine passive activity and at risk loss limitation.

Corresponding Evidence of Learning

- 1. The student can complete form 8582 for passive activity loss limitations.
- 2. The student can complete form 6198 for at risk limitations to deductions.

Core Competency: Think

Indicators	Assessments
• Think - draw well-supported conclusions	• Locally developed multiple choice exam

6. Determine eligibility and deductibility of general business credits for business entities.

Corresponding Evidence of Learning

- 1. The student can identify most of the common general business credits available to business organizations.
- 2. The student can complete form 3800 for general business credits, if applicable.

Core Competency: Communicate

Indicators	Assessments
• Communicate - evaluate the effectiveness of your own and others' communication	• Locally developed multiple choice exam

7. Determine the tax status of distributions from business organizations to the partners or shareholders.

Corresponding Evidence of Learning

- 1. The student will be able to determine if a distribution is a withdrawal or dividend out of the business organization's earnings or a complete or partial liquidation of the owner's interests in the business.
- 2. The student will be able to identify constructive distributions.

Core Competency: Think

Indicators	Assessments
• Think - draw well-supported conclusions	• Locally developed exam/objective

8. Calculate and report pass-through activity for limited liability companies, s -corporations and partnerships.

Corresponding Evidence of Learning

- 1. The student will be able to complete schedule K-1, for each partner or shareholder, and attach it to either the 1065 or 1120S tax return.

Core Competency: Think

Indicators	Assessments
• Think - employ the facts, formulas, procedures of the discipline	• Locally developed exam/objective

9. Advise the taxpayer regarding selection of business entity.

Corresponding Evidence of Learning

- 1. The student will be able to articulate the various advantages and disadvantages of different legal forms of business organizations.

Core Competency: Communicate

Indicators	Assessments
• Communicate - employ methods of communication appropriate to your audience and purpose	• Problem-solving quiz

[College Curriculum Committee Website](#)

Office of the Vice President for Academic Affairs & Chief Learning Officer
Valencia College
Orlando, Florida
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Key: 3079

Valencia College
Tax 2xx1 Taxation of Business Entities

TERM: Spring 2018
CRN: XXXXX Credit: 3
PROFESSOR: Cecil Battiste
E-MAIL: cbattiste@valenciacollege.edu
PHONE: Office 407-582-208 Cell 407-255-5029
OFFICE LOCATION: East Campus 7-157
OFFICE HOURS: To be posted in Blackboard

COURSE NUMBER AND TITLE: Tax 2xx1 Taxation of Business Entities
COURSE DESCRIPTION: This course will develop the tax skills needed to comply with and plan for federal income taxation of Corporations, S Corporations, Limited Liability Companies and Partnerships. Topics covered include determining the tax consequences of income, expenses, distributions, redemptions and liquidations for business entities. Practical application of the tax law will be emphasized along with analysis of tax procedures.

FEES: Special fee: \$23.00
PREREQUISITES and Co-REQUISITES: Tax 2000 Individual Taxation

GRADING SCALE: 90% to 100% A; 80% to 89% B; 70% to 79% C; 60% to 69% D; Below 60% F. A grade of "C" or higher is needed to transfer credits to a 4-year university.

Assignment	Points
Attendance/Participation	200
Research Project #1	100
Research Project #2	100
Practice Exam #1	300
Practice Exam #2	300
Total	1,000

COURSE LEARNING OUTCOMES: The student will be able to: 1. Determine the filing requirements and due dates for partnership, limited liability companies, S corporations and C corporations; 2. Determine what items are included in income for partnership, limited liability companies, S corporations and C corporations; 3. Determine what items are deductible for partnership, limited liability companies, S corporations and C corporations; 4. Determine business entity net income or net operating loss; 5. Determine passive activity and at risk loss limitation; 6. Determine eligibility and deductibility of general business credits for business entities; 7. Determine the tax status of distributions from business entities to the partners or shareholders; 8. Calculate and report pass-through activity for LLC, S corporations and partnerships; 9. Advise the taxpayer regarding selection of business entity.

ATTENDANCE POLICY: Attendance is required. Missing the equivalent of more than two weeks of classes for any reason, other than in cases of documented emergencies, is excessive and a basis for withdrawal. Attendance for hybrid and online classes will be based on submission of before and after class assignments. I can't teach you if you aren't here. You are required to participate in your own learning.

INSTRUCTIONAL MATERIALS: 1. Passkey EA Review: Complete: Individual, Businesses, and Representation. 2016-17 Edition. Gramkow, Pinheiro, Wells & Busch. 2. Passkey EA Review: Workbook. 2016-17 Edition. Gramkow, Pinheiro, Wells & Busch.

ADDITIONAL INSTRUCTIONAL MATERIALS: A notebook and pencils/pens are required. Bring these materials to each class meeting. You can't use your cell phone as a calculator during tests.

STUDENT SUPPORT: The first resource is me. I am here to help you learn and there isn't anything we do that I can't explain in simple terms. Come to my office or email me when you have questions. In addition, free tutoring is available in building 4 (check the hours each session).

INCOMPLETE POLICY: A student who fails to take the final examination or complete all coursework will receive the final course grade earned, unless I to assign a grade of "I" in accordance with college policy. The final exam is required and it is comprehensive. Incompletes will only be given if the student is unable to complete the class because of a serious and documented medical condition or required military service. Incompletes will not be given for work schedule changes or just because a student falls behind and/or mismanages his or her time.

NO-SHOW POLICY: Any student who does not attend class prior to the start of the no-show period for each part of term will be withdrawn by the instructor as a no-show. This will count as an attempt in the class, and students will be liable for tuition. If your plans have changed and you will not be attending this class, please withdraw yourself through your Atlas account during the drop period for this part of term.

MISSING TEST POLICY: If you miss a unit exam or final exam you will receive a zero. If you miss a unit exam or final exam for reasons beyond your control, and you provide verifiable evidence to me within one week, you are eligible to take a makeup exam. This policy is designed to promote fairness and responsibility on your part. If you don't show up to take a unit exam or final exam you will not get extra time to get ready that none of the other students received. The unit exams and the final exam are scheduled in My Accounting Lab. You will be expected to know the formulas and computations used to solve problems.

MISSING ASSIGNMENT POLICY: None of the assignments or quizzes will be accepted after the deadline. However, if you know in advance that you have to miss class time or can't complete an assignment it can be turned in early by arrangement with me (for example, if you know you are going out of town). If you miss class you will not be able to complete for points any assignments done that class period.

WITHDRAWAL POLICY: A faculty member is permitted to withdraw a student from the faculty member's class, after the Drop Deadline and up to the beginning of the final exam period, for violation of the faculty member's attendance policy, as published in the faculty member's syllabus. A faculty member is not permitted to withdraw a student from his or her class as a response to student conduct which falls under the jurisdiction of the Student Code of Conduct (6Hx28:8-03).] Per Valencia Policy 4-07 (Academic Progress, Course Attendance and Grades, and Withdrawals), a student who withdraws from class before the established deadline for a particular term will receive a grade of "W". A student is not permitted to withdraw after the withdrawal deadline. A student who is withdrawn by faculty for violation of the class attendance policy will receive a grade of "W". Any student who withdraws or is withdrawn from a class during a third or subsequent attempt in the same course will be assigned a grade of "F". For a complete policy and procedure overview on Valencia Policy 6Hx28:4-07, please go to: <http://valenciacollege.edu/generalcounsel/policydetail.cfm?RecordID=75>.

STANDARDS OF CLASSROOM CONDUCT: Valencia College is dedicated to the advancement of knowledge and learning and to the development of responsible personal and social conduct. By enrolling at Valencia College, a student assumes the responsibility for becoming familiar with and abiding by the general rules of conduct as listed in 6Hx28: 8-03 and the Student Handbook. Even though faculty manage the classroom environment, the primary responsibility for maintaining a respectful and civil learning environment rests with the students. Students who violate the Student Code of Conduct may be referred to the Dean of Student's

Office for disciplinary action, which may result in a sanction up to and including expulsion. See <http://valenciacollege.edu/generalcounsel>.

ACADEMIC HONESTY: Each student is required to follow Valencia policy regarding academic honesty. All work submitted by students is expected to be the result of the student's individual thoughts, research, and self-expression unless the assignment specifically states "group project." Any act of academic dishonesty will be handled in accordance with Valencia policy as set forth in the Student Handbook and Catalog.]

COLLEGE POLICIES: A full description of all College policies can be found in the College Catalog at <http://www.valenciacollege.edu/catalog/> ; Policy Manual at <http://www.valenciacollege.edu/generalcounsel/>; and the Student Handbook at <http://valenciacollege.edu/studentdev/CampusInformationServices>.

IMPORTANT DATES: Full Term: Classes begin Aug 29. Drop/Refund Deadline 11:59 p.m. Sep 6. No Show reporting period Sep 7 to 16. Withdrawal deadline is 11:59 p.m. Nov 11. Classes end Dec 11. The final exam schedule is online.

STUDENT ASSISTANCE PROGRAM: Valencia College is interested in making sure all our students have a rewarding and successful college experience. To that purpose, Valencia students can get immediate help with issues dealing with stress, anxiety, depression, adjustment difficulties, substance abuse, time management as well as relationship problems dealing with school, home or work. BayCare Behavioral Health Student Assistance Program (SAP) services are free to all Valencia students and available 24 hours a day by calling (800) 878-5470. Free face-to-face counseling is also available.

OFFICE OF STUDENTS WITH DISABILITIES INFORMATION:

Students with disabilities must provide a Notification to Instructor form from the Office for Students with Disabilities and discuss specific needs with the professor, preferably during the first two weeks of class. The Office for Students with Disabilities determines accommodations based on appropriate documentation of disabilities. East Campus Bldg. 5, Rm. 216 Ph: 407-582-2229 TTY: 407-582-1222

DISCLAIMER: Changes may be made at the discretion of the instructor.

SCHEDULE: A calendar page will be posted into Blackboard.