

MORAVIAN COLLEGE
DEPARTMENT OF ECONOMICS AND BUSINESS
ACCOUNTING

TAX PLANNING
352.2 PM

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Spring, 2014

Tuesday, 6:30-8:00 p.m.

COURSE DESCRIPTION

This course is designed to provide the student with a fundamental understanding of individual and business taxation. Topics include tax planning as it relates to individuals and business entities, tax implications of various types of businesses, and the use of investments, employee compensation, retirement plans, etc. as tax planning tools. The course will consist of lectures and short reading and writing assignments, and a project.

COURSE OBJECTIVES

At the completion of this course, the student will be able to:

1. Comprehend the basic principles of individual and business taxation
2. Be aware of the role taxes play in financial and managerial decision making and should understand how taxes motivate people and institutions to engage in certain transactions and activities.
3. Understand the fundamentals of basic tax planning

READINGS

Assigned readings for the course will be from the following sources:

- Course book
- Articles distributed in class
- Accounting/Tax planning web sites

ASSIGNMENTS

Short reading and written problems will be assigned and reviewed in class.

A project will be assigned.

Two tests and final exam will be administered.

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GRADING POLICY

20% Attendance, class participation and homework assignments

25% Test 1

25% Test 2

30% Final exam

ACADEMIC HONESTY

All students are expected to adhere to the College's Policy on Academic Honesty as defined in the current Student Handbook.

LEARNING DISABILITY STATEMENT

Students who wish to request accommodations in this class for a disability should contact Mr. Joe Kempfer, Assistant Director of Learning Services for Disability Support, 1307 Main Street (extension 1510). Accommodations cannot be provided until authorization is received from the office of Learning Services

OFFICE HOURS

Available by appointment. Will also be available after class for any questions or concerns.

Syllabus is subject to change at discretion of the instructor.