

**SADDLEBACK COLLEGE
BUSINESS SCIENCE DIVISION
COURSE SYLLABUS
ACCT 217 – PARTNERSHIP & CORPORATE TAXATION**

Instructor:	Susan Robertson, MBA, CPA	Semester:	8/25 through 12/21/08 Fall 2008
		Ticket No:	11620
E-mail:	srobertson7@saddleback.edu susanrobertson@cox.net	Time & Day:	5:30-6:50pm M/W
		Room:	BGS 252

COURSE DESCRIPTION:

This course will provide an introduction to Taxation of Business entities.. It effectively demonstrates the relevance of tax planning and provides a unique tax planning framework. We will discuss the world of taxation, working with tax law, taxes on financial statements and study the structure of federal income tax.

STUDENT RESOURCES:

Required Text: Taxation of Business Entities 2009 Edition by Smith, Raabe, Maloney . Publisher South Western Federal Taxation. ISBN #978-0-324-66051-7
Recommended: Study Guide for Taxation of Business Entities. ISBN #978-0-324-66220-7

<u>GRADING</u>	<u>POINTS</u>
Exams (6 x 50pts).....	300
Graded Assignments.....	200
TOTAL	500

POLICIES AND PROCEDURES:

- Make-up exams given by prior arrangement **only**. (SEE/CONTACT ME BEFORE TEST DAY)
- Make up exams before test date have full credit. Make up exams after test date lose 5 points or 10%.
- Grading on traditional 90, 80, 70, 60% scale will be used.
- Tape recorders, quiet calculators, and laptop computers are permitted in classroom.
- A high degree of motivation, desire, time and hard work will be expected.
- Final exam will concentrate on final chapters covered and is required to be taken by all students.
- You will be expected to have read the assigned materials prior to the class session in which it will be discussed. It is the student's responsibility to attend all class sessions and complete all assignments; no make-up lectures.
- All cell phones, pagers and other wireless devices must be turned off before class.
- Anyone cheating or engaged in plagiarism will be expelled from class.
- Specific dates for all exams, and due dates for assignments and projects, will be confirmed in class.
- My preferred method of communication is e-mail. My email address: srobertson7@saddleback.edu
- We will be using Blackboard to assist in providing course information including graded on line quizzes and grade postings. Use the following URL website: <http://socccd.blackboard.com>

1	Ch 1		
2	Ch 2		
3	Ch 3		
4	Ch 4		
5	Ch 5		
6	Ch 6		
7	Ch 7		
8	Ch 8		
9	Ch 9		
10	Ch 10		
11	Ch11		
15	Ch12		
16			
FINAL EXAM, MONDAY 12-15 5:30PM Covering Chapters 11 and 12			

Test Dates: Chapter 1 and 2 WED 9-10-08 Chapter 3 and 4 MON 9-29-08

Chapter 5 and 6 WED 10-15-08 Chapter 7 and 8 WED 11-05-08

Chapter 9 and 10 WED 11-26-08 Chapter 11 and 12 MON 12-15

HOLIDAYS: MONDAY SEPT 1