

ACC 257-01N

NORTH SEATTLE COMMUNITY COLLEGE BUSINESS, ENGINEERING AND INFORMATION TECHNOLOGIES DIVISION

Course Syllabus

Rev. March 10, 2009

Accounting 257-01 Business Taxes (5 credits)

Spring Quarter 2009

Time: Tuesday and Thursday 10:00 am – 12:10 pm

Location: IB 3319 (Unless noted otherwise)

Instructor: R. Z. Ernst

E-mail: RErnst@sccd.ctc.edu

Office Hours: By appointment

Room No: 2416C

Website: <http://facweb.northseattle.edu/rernst>

COURSE DESCRIPTION

ACC 257 covers the basic principles, practices, and governmental regulations (Federal, Washington State and local) involved in business tax accounting, excluding Federal income taxes. It includes preparing & filing returns, record keeping, tax planning, and registrations and business licenses. The course includes the use of computers to enhance the learning of accounting.

REQUIRED TEXT BOOK AND SUPPLIES

- *Payroll Accounting 2009 Edition, Bernard J. Bieg, Thomson Higher Education, Mason, OH*

COURSE OBJECTIVES

This course is designed to introduce students to business tax accounting, with an emphasis on payroll accounting, including regulations surrounding employee and non-employee compensation. This course does not cover federal income taxation of business entities, except with respect to federal payroll taxes. Applicable laws and regulations will be explored, and both theory and the practical application of these laws and regulations will be emphasized.

Homework Assignments All assignments are due at the end of the class on the date they are due. *Timely completion of every homework assignment is critical to your success in understanding this material.* Late homework will be given a maximum 50% score. Further, late homework will not be accepted after three days. Exceptions will be granted as deemed warranted.

Attendance/Absences Consistent attendance and participation is important! I will check attendance as one measure of class participation. **If you miss a class, it is your sole responsibility to obtain class notes and other information from other students.** Get the phone numbers of at least two students in the class so that you can share information.

GRADED ACTIVITIES CHART

Activity	Number Assigned	Points Each	Total Points	% of grade
Homework Assignments & Participation		varies	80	16%
Quizzes	2	20	40	8%
Midterm Exams	2	100	200	40%
Final Exam	1	100	100	20%
Chapter 7 and Appendix Projects	1		80	16%
Total Possible Points			500	100%

CONVERSION OF POINTS AND PERCENTAGES TO DECIMAL GRADE EQUIVALENT

Points	%	Grade
480 - 500	96- 100	4.0 A
475	95	3.9 A
470	94	3.8 A-
465	93	3.7 A-
460	92	3.6 A-
455	91	3.5 A-
450	90	3.4 B+

Points	%	Grade
445	89	3.3 B+
440	88	3.2 B+
435	87	3.1 B
430	86	3.0 B
425	85	2.9 B
420	84	2.8 B-
415	83	2.7 B-
410	82	2.6 B-
405	81	2.5 B-
400	80	2.4 C+

Points	%	Grade
395	79	2.3 C+
390	78	2.2 C+
385	77	2.1 C
380	76	2.0 C
375	75	1.9 C
370	74	1.8 C-
365	73	1.7 C-
360	72	1.6 C-
355	71	1.5 C-
350	70	1.4 D+

Points	%	Grade
345	69	1.3 D+
340	68	1.2 D+
335	67	1.1 D
330	66	1.0 D
325	65	0.9 D
320	64	0.8 D-
315	63	0.7 D-
310	62	0.0 F

The last day to drop a class or change to audit status is **Friday, November 14, 2008**. If you stop attending class but have not officially withdrawn or changed to audit status by that date, you will be at risk of receiving a 0.0 for the course.

ACADEMIC INTEGRITY

A note about cheating: *don't*. Cheating (including plagiarism) is a serious offense. Each student is to earn his/her grade on the merits of his/her *individual* performance. Cheating will result in a score of 0 (zero) for the assignment/exam. Cheating might result in you meeting with administration and with your possible dismissal from this class with a 0.0 failing grade.

Examples of academic dishonesty include:

Exams: Using unauthorized notes, looking at another student's answers/test paper, or providing another student with answers during an exam will be considered cheating. .

Assignments: Copying others' answers, disks/computer files, plagiarism, and/or collaborating on assignments, projects, etc., is forbidden.

In the case of using or quoting materials not written by the student, specific references should always be included, and when requested, copies should be attached.

AIR QUALITY

Due to the increasing number of individuals with chemical sensitivities and allergies, our campus has adopted a fragrance-free policy. Please refrain from wearing any fragrance or perfume.

SPECIAL NEEDS

If you need course adaptations or accommodations because of a disability, if you have emergency medical information to share with me, or if you need special arrangements in case the building must be evacuated, please make an appointment with me as soon as possible.

CAMPUS CLOSURES

If the college is closed unexpectedly for any reason, (e.g., snow, etc.), listen to radio and television stations (KING, KIRO, or KOMO) for closure information. If no mention is made of Seattle Community College District colleges, or specifically North Seattle Community College, assume that the college is open, that faculty and staff will be present, and that classes will start on time. The following phone numbers may be helpful: NSCC campus main switchboard: 206-527-3600; the Business Division: 206-527-3730; and NSCC campus security: 206-527-3636. Also, check the college's website: northseattle.edu

INSTRUCTOR-STUDENT RELATIONSHIP

The foundation of good instructor/student relationship is mutual trust and respect. The instructor trust that you will do what is expected of you and he in turn will conduct the course according to the course guide and stated objectives. The instructor will not disrespect any student and the students in turn will not disrespect the instructor.

The instructor is here to help you master the concepts in this course regardless of any perceptions to the contrary. If you have a concern about how the course is being taught, you should first check your course guide. The course guide represents what you and the instructor are agreeing to do during the administration of this class. Next, assure yourself that you understand what is expected during the course and that you have done your part in managing *your* education.

If you still feel you need to address your concern, make an appointment with the instructor to discuss your issue. Do not confront the instructor during class hours about your issue or concerns even if other students share your point of view.

If a student is having difficulty in class, he/she would expect the instructor to discuss that problem with him/her first before consulting others. Likewise, students are asked to show the same respect and first give the instructor the opportunity to resolve the issue before consulting others.

**PLEASE GET HELP EARLY IF YOU ARE HAVING
DIFFICULTY WITH MATERIALS COVERED IN THIS CLASS!**