

**INDIVIDUAL TAXATION
BUS 345
FALL 2009**

Instructor: F. W. Thompson
Office Hours: MW, 2pm to 3:30pm
TTh, 10am to 11am
(or by chance and appointment)

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Text: *Federal Taxation Individuals*, Pope et al, Prentice Hall, 2010

Course Description: This course deals with the rules and regulations for the taxation of individuals. Emphasis is placed on acquiring a foundational understanding of these rules and the underlying theory of taxation as it exists in the United States. Situational problems, tax return preparation, case research study and tax rulings will be used to meet the course objectives.

Preparation for class meetings: The probability of successful completion of this course will be significantly influenced by the level of your preparation prior to classroom discussion of the chapter material. The instructor expects you to read the text material and attempt to complete the assigned exercises and problems **before coming to class**.

Attendance: Attendance is **mandatory**. Two absences will be allowed. Two additional absences will be allowed for participation in college-sponsored events. Each additional absence will cause a five-point reduction of the final average for the course.

Calculator/Pencil: You are **required** to bring a calculator to class. Also, **ALL WORK** which is turned in for credit must be prepared in pencil.

Grades: Total points possible in this course are 500, as follows:

Three exams	300
Final exam(comprehensive)	100
Daily work	100
Total	500

The grading scale is as follows:

<u>Semester Grade</u>	<u>Average Required</u>	<u>Semester Grade</u>	<u>Average Required</u>
A	93 and above	C	73-76.9
A-	90-92.9	C-	70-72.9
B+	87-89.9	D+	67-69.9
B	83-86.9	D	63-66.9
B-	80-82.9	D-	60-62.9
C+	77-79.9	F	59.9 and below

Any grade reduction due to excessive absences will be assessed after the grade is determined according to the above scale.

Exams: Three semester exams and a final exam will be given. Each exam can consist of multiple choice, discussion questions and problems. Each exam will be 100 points each.

Exam grade substitution: The score on the final exam may be substituted for one semester exam grade of a lower value.

No make-up exams will be given: The score on the final exam will be substituted for a semester exam that was not taken.

Daily work: Quizzes and other written work as announced will be worth 100 points in total.

Honor System: This class will be conducted in accordance with the Rhodes College honor system. If you have any questions as to how the honor code applies to work in this class please bring it up for discussion so that everyone will be correctly informed.

The instructor will consider departure from the course schedule and policy as circumstances warrant.