Degree Applicable X

Glendale Community College
March 2010

COURSE OUTLINE

Accounting 170
California Business Taxes

I. Catalog Statement

Accounting 170 is an advanced course in California non-income business taxation. Topics include sales and use taxes, real and personal property taxes, withholding on dispositions of real estate, environmental taxes and fees, city business license taxes, and miscellaneous taxes.

Units – 2.0
Lecture Hours – 2.0

Prerequisite: Accounting 101

II. Course Entry Expectations

Skills Level Ranges: Reading 5; Writing 4; Listening/Speaking 4; Math 4

Prior to enrolling in the course, the student should be able to:

1. analyze, evaluate, and explain business problems using basic concepts and terminology
   of accounting and finance;
2. explain the use of accounting information, both by those outside and within the firm;
3. recognize and analyze ethical issues in accounting and business practice;
4. explain principles and issues concerning the accounting cycle, revenue and expense recognition and measurement, the valuation of economic resources, internal control, external reporting requirements, the financial performance and strength of a firm and external financing;
5. use the computer in preparing either a general ledger package, preparing a spreadsheet program, or conducting internet-based research;
6. perform in a collaborative group setting, by completing one or more assigned projects requiring work in small groups.

III. Course Exit Standards

Upon successful completion of the required coursework, the student will be able to:

1. discuss and analyze sales and use tax issues and complete required forms;
2. discuss and analyze property tax issues and complete required forms;
3. discuss, analyze and prepare city business license taxes;
4. discuss and analyze issues regarding miscellaneous taxes.

IV. Course Content — Total Contact Hours = 32

A. Sales and Use Taxes

1.	Discuss Transactions subject to Sales Tax	3 hours
2.	Discuss Transactions subject to Use Tax	1 hours
3.	Discuss Sales for Resale	1 hours
4.	Discuss Exempt Transactions	1 hours
5.	Discuss Sale of a Business	2 hours
6.	Discuss Permits, Returns, Payment and Records	4 hours

B. Real and Personal Property Taxes

1.	Discuss Property subject to Tax	3 hours
2.	Discuss Exemptions	1 hours
3.	Discuss Senior Citizens Tax Assistance	1 hours
4.	Discuss and Analyze Returns and Payments	4 hours
5.	Discuss Real Estate Withholding Taxes	1 hours
6.	Discuss Penalties and Refunds	1 hours

C. Miscellaneous Taxes

1.	Discuss and Analyze City Business License Taxes	5 hours
2.	Discuss Environmental Taxes and Fees	1 hours
3.	Discuss Miscellaneous Taxes	3 hours

V. Methods of Presentation

The following instructional methodologies may be used in the course:

1. classroom lecture and discussion in the covered subjects;
2. group case discussion and presentations in the covered subjects.
3. internet research projects and discussion.

VI. Assignments and Method of Evaluation

1. Students are given reading assignment to introduce each covered subject.
2. Students are given homework assignment to reinforce the covered subject.
3. Students will be given multiple case studies.
4. Students will complete a written final examination.

VII. Textbook

Bock, Russell S., Guidebook to California Taxes. Current Edition
Chicago: CCH Incorporated, 2002.
10th Grade Textbook Reading Level. ISBN: 0-8080-0863-3

VIII. Student Learning Objective

Upon successful completion, the student will be able to:

1. discuss and analyze sales and use tax issues;
2. discuss and analyze property tax issues;
3. discuss and analyze city business license tax issues;
4. discuss and analyze miscellaneous tax issues.