

ACCTG165 : Tax Planning, Tax Research, and Tax Fraud

General Information

Author:	<ul style="list-style-type: none">Michael Scott
Course Code (CB01) :	ACCTG165
Course Title (CB02) :	Tax Planning, Tax Research, and Tax Fraud
Department:	ACCTG
Proposal Start:	Winter 2025
TOP Code (CB03) :	(0502.10) Tax Studies
CIP Code:	(52.1601) Taxation.
SAM Code (CB09) :	Clearly Occupational
Distance Education Approved:	No
Will this course be taught asynchronously?:	No
Course Control Number (CB00) :	CCC000525745
Curriculum Committee Approval Date:	03/27/2024
Board of Trustees Approval Date:	06/18/2024
Last Cyclical Review Date:	03/27/2024
Course Description and Course Note:	ACCTG 165 is a course covering the principles of tax planning, research and fraud. Topics include general principles of tax planning, self-employed versus employee tax planning, family tax planning, fixed and other assets tax planning, deduction tax planning, retirement planning, tax research procedures, Internal Revenue Code, treasury and judicial interruptions, primary and secondary courses, tax procedures, tax fraud reporting, and tax fraud penalties.
Justification:	Mandatory Revision
Academic Career:	<ul style="list-style-type: none">Credit
Author:	No value

Academic Senate Discipline

Primary Discipline:	<ul style="list-style-type: none">Accounting
Alternate Discipline:	No value
Alternate Discipline:	No value

Course Development

Basic Skill Status (CB08) Course is not a basic skills course. <input type="checkbox"/> Allow Students to Gain Credit by Exam/Challenge	Course Special Class Status (CB13) Course is not a special class. Pre-Collegiate Level (CB21) Not applicable.	Grading Basis <ul style="list-style-type: none">Grade with Pass / No-Pass Option Course Support Course Status (CB26) Course is not a support course
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Transferability & Gen. Ed. Options

General Education Status (CB25)

Not Applicable

Transferability

Transferable to CSU only

Transferability Status

Approved

Units and Hours

Summary

Minimum Credit Units (CB07)	3
Maximum Credit Units (CB06)	3
Total Course In-Class (Contact) Hours	54
Total Course Out-of-Class Hours	108
Total Student Learning Hours	162

Credit / Non-Credit Options

Course Type (CB04)

Credit - Degree Applicable

Noncredit Course Category (CB22)

Credit Course.

Noncredit Special Characteristics

No Value

Course Classification Code (CB11)

Credit Course.

Variable Credit Course

Funding Agency Category (CB23)

Not Applicable.

Cooperative Work Experience

Education Status (CB10)

Weekly Student Hours

	In Class	Out of Class
Lecture Hours	3	6
Laboratory Hours	0	0
Studio Hours	0	0

Course Student Hours

Course Duration (Weeks)	18
Hours per unit divisor	0
Course In-Class (Contact) Hours	
Lecture	54
Laboratory	0
Studio	0
Total	54
Course Out-of-Class Hours	
Lecture	108
Laboratory	0
Studio	0
Total	108

Time Commitment Notes for Students

No value

Units and Hours - Weekly Specialty Hours

Activity Name	Type	In Class	Out of Class
No Value	No Value	No Value	No Value

Pre-requisites, Co-requisites, Anti-requisites and Advisories

Advisory

ACCTG150 - Principles Of Income Taxation

Objectives

- Summarize the basic income tax formula for individuals.
- Differentiate the gross income from excluded income and taxable income.
- Distinguish the deductions for and from Adjusted Gross Income.
- Explain the different types of tax credits.
- Perform income tax calculations.

Entry Standards

Entry Standards

Course Limitations

Cross Listed or Equivalent Course

Specifications

Methods of Instruction

Methods of Instruction Discussion

Methods of Instruction Collaborative Learning

Methods of Instruction Multimedia

Methods of Instruction Lecture

Methods of Instruction Presentations

Out of Class Assignments

- Reading assignment to introduce each covered subject
- Homework assignment to reinforce the covered subject (i.e. researching about 401(k) plans)
- Case studies; (i.e. evaluate a case to determine best advice to give client or to check for potential fraud)

Methods of Evaluation

Rationale

Exam/Quiz/Test

Quizzes

Exam/Quiz/Test

Midterm examination

Exam/Quiz/Test

Final examination

Textbook Rationale

Rational for the Pearson from Accounting Program Coordinator, Araik Eric Margaryan, MBA, CPA This one has two textbooks: one is for tax planning and research techniques, and the other is for basic tax principles. The research textbook was never updated, so we have the latest edition in COR. The research and planning are pretty much the same, so there is no issue. The tax principles textbook is updated annually, and we use it for ACCTG 150 and 160. Currently, we use McGraw-Hill's Essentials of Federal Taxation 2024 15th Edition.

Textbooks

Author	Title	Publisher	Date	ISBN
B. Karlin	Tax Research	Pearson	2009	9780136015314
Brian Spilker, Benjamin Ayers, John Robinson, Edmund Outslay, Ronald Worsham, John Barrick and Connie Weaver	Essentials of Federal Taxation.15 edition	McGraw-Hill	2024	9781265355647

Other Instructional Materials (i.e. OER, handouts)

No Value

Materials Fee

No value

Learning Outcomes and Objectives

Course Objectives

Discuss the tax treatment of the self-employed taxpayer versus the employee.

Explain family tax planning, including income shifting, planning for college, and divorce; discuss asset planning, including considerations of leasing versus buying, sale versus.

Exchange, involuntary conversion elections, residence and vacation homes, and capital and Section 1231 assets.

Analyze planning for various deductions and the basics of retirement planning.

SLOs

Perform tax research.

Expected Outcome Performance: 70.0

<i>ILOs</i> Core ILOs	Demonstrate depth of knowledge in a course, discipline, or vocation by applying practical knowledge, skills, abilities, theories, or methodologies to solve unique problems.
<i>ACCTG</i> Bookkeeping - A.S. Degree Major	Understand accounting terms and uses as they apply to business. Knowledge of financial statements and their importance to a business, vendors, creditors, and customers.
<i>ACCTG</i> Bookkeeping - Certificate	Understand accounting terms and uses as they apply to business. Knowledge of financial statements and their importance to a business, vendors, creditors, and customers.

Define the general principles of tax planning and tax research.

Expected Outcome Performance: 70.0

<i>ILOs</i> Core ILOs	Communicate clearly, ethically, and creatively; listen actively and engage respectfully with others; consider situational, cultural, and personal contexts within or across multiple modes of communication.
<i>ACCTG</i> Bookkeeping - A.S. Degree Major	Understand accounting terms and uses as they apply to business. Knowledge of financial statements and their importance to a business, vendors, creditors, and customers.
<i>ACCTG</i> Bookkeeping - Certificate	Understand accounting terms and uses as they apply to business. Knowledge of financial statements and their importance to a business, vendors, creditors, and customers.

Discuss the issues in tax fraud.

Expected Outcome Performance: 70.0

<i>ILOs</i> Core ILOs	Communicate clearly, ethically, and creatively; listen actively and engage respectfully with others; consider situational, cultural, and personal contexts within or across multiple modes of communication.
<i>ACCTG</i> Bookkeeping - A.S. Degree Major	Set-up and process a company's accounting information and Payroll System Through the use of computers. Understand accounting terms and uses as they apply to business. Knowledge of financial statements and their importance to a business, vendors, creditors, and customers.
<i>ACCTG</i> Bookkeeping - Certificate	Set-up and process a company's accounting information and Payroll System Through the use of computers. Understand accounting terms and uses as they apply to business. Knowledge of financial statements and their importance to a business, vendors, creditors, and customers.

Additional SLO Information

Does this proposal include revisions that might improve student attainment of course learning outcomes?

No

Is this proposal submitted in response to learning outcomes assessment data?

No

If yes was selected in either of the above questions for learning outcomes, explain and attach evidence of discussions about learning outcomes.

No Value

SLO Evidence

No Value

Course Content

Lecture Content

General Principles of Tax Planning (6 hours)

- Avoiding income recognition
- Deferral or acceleration of income
- Itemized or standard deduction

Self-Employed Versus Employee Tax Planning (6 hours)

- Health insurance plans
- Trade or business expenses

Family Tax Planning (4 hours)

- Income-shifting
- College planning
- Divorce settlements

Fixed and Other Assets Tax Planning (6 hours)

- Expensing election
- Leasing versus buying
- Like-kind exchange
- Residence sale
- Involuntary conversions
- 1231 assets (U.S. Code 1231 - Property used in the trade or business and involuntary conversions)

Deduction Tax Planning (8 hours)

- Itemized deduction – three-tier system
- Medical expenses
- State and local taxes
- Charitable contributions
- Gifting
- Interest: personal, qualified residence, investment
- Business meals and entertainment
- Business and educational travel
- Hobby losses
- Home office expense

Retirement Planning (3 hours)

- Individual retirement accounts
- 401(k) plans
- Retirement plan distributions

Tax Research Procedures (5 hours)

- Gathering Facts
- Primary and secondary sources
- Analyzing and communicating findings

Internal Revenue Code (3 hours)

- History and organization of IRS code
- How to cite code
- Analyzing code

Treasury Interruptions (3 hours)

- Treasury regulations
- Revenue rulings
- Other rulings

Judicial Interruptions (3 hours)

- Jurisdiction and decisions of Federal courts
- Finding and analyzing and briefing of cases

Tax Procedures (3 hours)

Tax Fraud (4 hours)

- Procedures and Reporting
- Prevention and Evasion
- Penalties and Rewards
- Investigations and Statue of Limitations

Total Hours: 54

Additional Information

Is this course proposed for GCC Major or General Education Graduation requirement? If yes, indicate which requirement in the two areas provided below.

No

GCC Major Requirements

No Value

GCC General Education Graduation Requirements

No Value

Repeatability

Not Repeatable

Justification (if repeatable was chosen above)

No Value

Resources

Did you contact your departmental library liaison?

No

If yes, who is your departmental library liason?

Aisha Conner-Gaten (Business, ESL-Credit)

Did you contact the DEIA liaison?

No

Were there any DEIA changes made to this outline?

No

If yes, in what areas were these changes made:

No Value

Will any additional resources be needed for this course? (Click all that apply)

- No

If additional resources are needed, add a brief description and cost in the box provided.

No Value