

CALIFORNIA TRINITY UNIVERSITY COURSE SYLLABUS

1. COURSE TITLE: Principle of Taxation

2. COURSE NUMBER: TX101

3. UNITS/HOURS: 4/40

4. INSTRUCTOR: ABRAHAM K. KIM, CPA, MBT

5. DATE OF CLASS, TIME:

6. PREREQUISITES: None

7. LOCATION: Room # 304

8. COURSE DESCRIPTION:

An introduction to federal income taxation of individuals and sole proprietorships. Discussion covers different components of taxable income, including property transactions.

9. COURSE OBJECTIVES:

Explain the nature of taxation, the types of taxes and rate structures, and develop tax knowledge in preparing personal income tax returns, including in-depth exposure to gross income, adjusted gross income, taxable income and deductions.

10. TEXTBOOK:

South-western Federal Taxation 2017 (40 Com Edition), Hoffman, Maloney, Raabe, Young,
ISBN: 978-1305874169

11. GRADING SCALE:

	Letter Grade	GPA	Numeric Value
Superior	A	4.0	90-100
Above Average	B+	3.5	85-89
	B	3.0	80-84
Satisfactory	C+	2.5	75-79
	C	2.0	70-74
Below Average	D	1.0	65-69
Failure	F	0.0	Below 65
Incomplete	I		
Audit	AU		

12. COURSE REQUIREMENTS:

Attendance	10% (+30% Credit)
Quizzes and homework	20%
Midterm	30%
Final	40%
TOTAL	100%

13. ACADEMIC DISHONESTY:

“Cheating and plagiarism will not be tolerated. If you are caught cheating or plagiarizing in any form, you will receive a failing grade for the course and be reported to the Academic Dean for appropriated disciplinary action.”

14. Americans with Disabilities Act(ADA) Accommodation:

The University is committed to providing reasonable academic accommodation to students with disabilities. The Academic Office along with each class and instructor will provide academic support services and specialized assistance to students with disabilities. Act should contact the Student Services Director or the ADA Officer for information regarding accommodations. Please notify your instructor of you have filed and received ADA status so that reasonable efforts can be made to accommodate you. If you expect accommodation through the Act, you must make a formal request through Students Services Director or with the ADA officer.

WEEKLY SCHEDULE

Week 1	Introduction
Week 2	Inclusions and Exclusions
Week 3	Schedules B & D
Week 4	Schedule C – Business Activity
Week 5	***Midterm Exam***
Week 6	Schedule E – Rental Activity
Week 7	Above-the-line Deductions
Week 8	Schedule A – Itemized Deduction
Week 9	Tax rate and tax credits
Week 10	***Final Exam***