



Course Syllabus
SEMESTER
School of Business, Hospitality, Management & Public Safety

Course Name:	Federal Tax Accounting II
Course & Section Number:	ACC141-XXX
Meeting Day(s) & Time(s):	
Credits:	3
Contact Hours:	
Text:	Pearson's Federal Taxation 2024 Corporations, Partnerships, Estates and Trusts Rupert, Anderson, Hulse, & Franklin 37th Edition Edition
Instructor's Name:*	
Office Hours & Location:	
OCC Phone:	
OCC Email:**	
Additional Contact Information:	School of Business, Hospitality Management and Public Safety 567-661-7280

Catalog description:

Continues with U.S. income tax laws and regulations. Covers federal taxes for partnerships and corporations. Includes tax return preparation and tax planning.

Prerequisite:

ACC 140

Corequisites:

None

Course Materials:

Pearson's Federal Taxation 2024 Corporations, Partnerships, Estates and Trusts Rupert, Anderson, Hulse, & Franklin 37th Edition

ACC 141 225 Fall 2025

FEDERAL TAX ACCOUNTING II - TARA BOLLINGER

CHOICE * Choose only one of the following required options

OPTION ONE

PEARSON'S FEDERAL TAXATION 2024 CORPORATIONS, PARTNERSHIPS, ESTATES, & TRUSTS -- MYLAB ACCOUNTING WITH PEARSON ETEXT ACCESS CODE

This option is the MyLab Accounting with Pearson eText Access Code only.



**PEARSON'S FEDERAL TAXATION 2024
CORPORATIONS, PARTNERSHIPS, ESTATES, &
TRUSTS -- MYLAB ACCOUNTING WITH PEARSON
ETEXT ACCESS CODE**

LUKE E. RICHARDSON; MITCHELL FRANKLIN

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CURRENT PRICE

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Bookshelf

BEST VALUE

*To support the delivery of the digital material to you, a digital delivery fee of \$3.99 will be charged on each digital item.

If a print book, e-book, or access code is required for class, you can access the Owens Community College e-Campus Bookstore by accessing the online link, called "Find Books" on the course schedule for each course section. See the example below.

OER and Owens Community College Library Resources (Open Educational Resources are free online materials for instructor and student use. Some OER material may be available in print in the Owens Community College Library.)

What You Will Learn in the Course

Course Objectives:

1. To enable the students to learn the fundamental concepts of the federal income tax system as applied to entities other than individuals.
2. To enable the students to learn the fundamental concepts of tax research.
3. To apply the fundamentals learned in these two areas to problem situations likely to be encountered in tax practice.

Student Learning Outcomes:

Students will:

Outcome	Where Assessed
1. Proficient in working with federal tax law	Chapters 12, 13, 14, 15
2. Application and knowledge of tax treatment of various business forms.	Chapters 2, 8, 15
3. Analyze the tax consequences of special corporate situations.	Chapters 3, 4, 5, 6, 7
4. Competency in Tax rules regarding organization and structure of corporations.	Chapters 3, 4, 5, 6, 7
5. Competency in Tax rules applying to earnings, profits and dividend distributions, redemptions and liquidations.	Chapters 1, 2, 3, 4, 5, 6, 7
6. Competency in Tax rules of partnerships, formation, operation and basis.	Chapters 1, 9, 10
7. Successful in application of Tax rules governing partnership distribution, transfer of interests, and terminations.	Chapters 9, 10
8. Competency in Tax rules of S corporations.	Chapter 11
9. Application of Tax rules of TAX EXEMPT institutions	Chapters 12, 13, 14

Institutional General Education Competencies:

As a student at Owens Community College, you will take General Education courses as part of your degree program. While specific to the General Education courses, will be reinforced in many of your degree program major courses and may be measured in your capstone course(s) and others as identified.

Competency	Where Assessed
Communicate effectively.	All assignments and correspondence with professor on discussion board and email correspondence
Act with professional responsibility.	All assignments and correspondence with professor on discussion board and email correspondence
Demonstrate sensitivity to others' beliefs and values.	Discussion board assignment
Think analytically, critically, and creatively.	All assignments and correspondence with professor on discussion board and email correspondence

Technology, Lab, and File Requirements:

Access to Pearson MyLab through Blackboard

Academic Support

Disability Services Resource Center: If you have a disability or acquire one, you may be entitled to receive reasonable accommodations intended to assure you an equal opportunity to participate in and benefit from the program. To receive more information or to register for accommodations, please contact the Disability Resource Center at 567-661-7007, email disability@owens.edu, visit <https://www.owens.edu/disability/>, or stop by College Hall 124.

Tutoring Services: Owens Community College offers academic tutoring and assistance in a variety of subjects including: accounting, computing, economics, mathematics, science, and writing. For more information go to: <https://www.owens.edu/successcenters/>.

Counseling Services: Counseling Services provides assistance to students experiencing personal, educational, interpersonal/relationship, family, social, or psychological difficulties. If you feel you may benefit from this service, please contact them at counselingservices@owens.edu. More information is at <https://www.owens.edu/counseling/>.

Campus and Community Connections: The Center for Campus and Community Connections (College Hall 123) is a walk-in office created to provide retention support through resource stability initiatives and community connections. Go here for more information: <https://www.owens.edu/connection/> or contact connections@owens.edu

Owens Library: The Owens Library offers two locations (Toledo and Findlay) as well as online resources. For more information visit <https://www.owens.edu/library/>.

Students can find more information on campus resources, student support, student life, and security at this [link](#).

General Information

Student Code of Conduct: All students are expected to follow Owens Community College's Student Code of Conduct, which includes academic honesty, encompassing plagiarism. See the Board Policy for more information.

Anti-Discrimination and Harassment & Title IX/Sexual Misconduct: All students, faculty, and staff are expected to follow Owens Community College's Anti-Discrimination and Harassment Policy and the College's Title IX Policy/Sexual Misconduct Procedures and Guidelines. The College strictly prohibits and will not tolerate harassment, discrimination, intimidation, or hostile/offensive working or learning environments.

Religious Accommodations: A student seeking an accommodation for an absence permitted under Ohio's Testing Your Faith Act must provide the instructor with a written email notice with the specific dates for an absence, and must do so not later than fourteen (14) days after the first day of instruction. Alternative accommodations are not retroactive, and no academic penalty will

be imposed for an absence under the policy*. The request for an alternative accommodation will be kept confidential. Students with questions about a religious accommodation under Ohio's Testing your Faith Act may contact the College's Office of Academic Affairs: provost@owens.edu. The policy may be found on the Owens website: [3358:11-2-63 Accommodation](#) for a Student Absence for the Observance of Religious Beliefs and Practices Policy.

Document Collection: Throughout the semester, your instructors may ask for a variety of assignments including tests and/or quizzes for student learning of institutional general education competencies or program assessment. Please save all your class materials until the end of the semester.

Classroom Admittance: OCC classes shall only be attended by the officially registered OCC students or perspective students, instructor of record, guest lecturer, or substitute. Visitors are not permitted to be in the classroom and should not be invited to attend or participate in the class. See [FERPA](#) regulations for more information.

Use of AI Tools: In this course, students are encouraged to explore and utilize generative AI tools, such as chatbots, text generators, paraphrasers, etc., as part of their learning and coursework. Proper attribution and transparency about your usage of an AI tool are expected. Here are some examples of ethical and responsible generative AI use.

- Use AI tools only for tasks that are appropriate for your level of learning and understanding. Do not use AI tools to replace your own thinking or analysis, or to avoid engaging with the course content.
- Cite any AI tools you use properly, following the citation style specified by the instructor.
APA Example:
 - OpenAI. (2024). *ChatGPT* (Mar 14 version) [Large language model]. <https://chat.openai.com/chat>
- Provide evidence of how you used the AI tool and how it contributed to your assignment. Explain what you learned from the AI tool, how you verified its accuracy and reliability, how you integrated its output with your own work, and how you acknowledged its limitations and biases.
- Take full responsibility for any mistakes or errors made by the AI tool. Do not rely on the AI tool to produce flawless or correct results. Always check and edit the output before submitting your work. If you discover any inaccuracies or inconsistencies in the output after submission, notify the instructor immediately and correct them as soon as possible.
- If you are working on a group assignment, discuss the use of AI tools with your group members and agree on how you plan to use them and how you will be transparent with the instructor regarding their use.

If you have any questions about what constitutes ethical and responsible use of AI tools, please consult with the instructor before submitting your work.

Student Responsibilities & Instructor Expectations

Instructor Expectations:

I will provide graded assignments, instructional information, and email responses.

Grading Timeline

All assignments and tests will be graded within **one week** of the posted due date.

E-mail Communication

I aim to respond to emails **within 24 hours Monday through Friday**. Emails received over the weekend may take **48 hours** for a response. When emailing, please **include your course name and section number** to help me respond efficiently.

Contact the Owens Help Desk (567) 661-7120 if you are experiencing technical issues with your username and/or password or having navigational issues in Blackboard.

How Grades are Determined and Major Assignments

Evaluation Measure The grade points for the areas of work are as follows.	Student Learning Outcomes Assessed	Value
Exams 15 @ 5 points each	1-4	75 points
Homework 15 @ 10 points each	1-4	150 points
Discussion Question	1-4	75 points
Total		300 points

Please note late assignments are subject to a 10% penalty

Grading Scale

Grade	Points
A	270-300
B	240-269
C	210-239
D	180-209
F	0-179

Grading Procedure:

Grades will be calculated on the following scale.

90% and Above	A
80% to Less than 90%	B
70% to Less than 80%	C
60% to Less than 70%	D
Less Than 60%	F

Important Dates to Remember (for 16-week classes): Fall 2025	
DATE	Semester Begins
DATE	Last day to ADD 16-week classes (w/o faculty signature)
DATE	Last day to DROP (100% refund)
DATE	Last day to DROP (60% refund)
DATE	Last day to DROP (50% refund)
DATE	Exam Week
DATE	Last Day of Classes
DATE	Last Day to Drop Course Without a Letter Grade
DATE	Commencement

Tentative Class Assignments:

Week	SLO	Topic	Due Dates
1	5, 6	Chapter 1: Tax Research Quiz CH 1 Chapter-1 Homework	DATE
2	2, 5	Chapter 2: Corporate Formations and Capital Quiz CH 2 Chapter-2 Homework	DATE
3	3,4, 5	Chapter 3: The Corporate Income Tax Quiz CH 3 Chapter-3 Homework	DATE
4	3,4, 5	Chapter 4: Corporate Non-liquidating Distributions Quiz CH 4 Chapter 4 Homework	DATE
5	3,4, 5	Chapter 5: Other Corporate Tax Levies Quiz CH 5 Chapter-5 Homework	DATE

Week	SLO	Topic	Due Dates
6	3,4, 5	Chapter 6: Corporate Liquidating Distributions Quiz CH 6 Chapter-6 Homework	DATE
7	3,4,5	Chapter 7: Corporate Acquisitions and Reorganizations Quiz CH 7 Chapter-7 Homework	DATE
8	2	Chapter 8: Consolidated Tax Returns Quiz CH 8 Chapter-8 Homework	DATE
9	6, 7	Chapter 9: Partnership Formations and Operations Quiz CH 9 Chapter-9 Homework	DATE
10	6, 7	Chapter 10: Special Partnership Issues Quiz CH 10 Chapter-10 Homework	DATE
11	8	Chapter 11: S Corporations Discussion Question Quiz CH 11 Chapter-11 Homework	DATE
12	1, 9	Chapter 12: The Gift Tax Quiz CH 12 Chapter-12 Homework	DATE
13	1, 9	Chapter 13: The Estate Tax Quiz CH 13 Chapter-13 Homework	DATE
14	1, 9	Chapter 14: Income Taxation of Trusts and Estates Quiz CH 14 Chapter-14 Homework	DATE
15	1, 2	Chapter 15: Administrative Procedures Quiz CH 15	DATE

Week	SLO	Topic	Due Dates
		Chapter-15 Homework	
16		Make sure all homework, quizzes and discussion question are completed	DATE
		Graduation Friday, DATE	

Disclaimer: The instructor reserves the right to amend this syllabus as deemed necessary and will communicate such amendment to the students in the course. Please note that while unlikely, there is a possibility courses might need to change the delivery method due to external issues like public health concerns, weather issues, etc. If this happens, the college will communicate any changes via email and/or other communication methods.