

**Western Dakota Technical Institute
800 Mickelson Drive
Rapid City, SD 57703-4018**

Master Syllabus

Course Number: ACCT 218
Course Name: Tax Accounting I
Credits: 3
Contact Hours: 3 lecture

Course Description: This course is the study of federal income tax including the principles of income recognition, the principles of business and non-business expense deductions, and the concept of capital gains and losses. Emphasis is placed on the individual non-business taxpayer. Case problems involve the preparation of individual tax returns and the various supporting schedules.

Prerequisites: ACCT 120

Textbooks: <http://bookstore.wdt.edu>

Materials: Access to the publisher's software, packaged material and software that is included with the text, a pencil, a straight edge, a calculator (not one that is a part of a cell phone or PDA), ear buds, and a laptop computer.

Student Learning Outcomes:

- Acquire an understanding of income taxation
- Produce a correct IRS Form 1040 along with the necessary required supporting schedules

Assessment: Students' life skills, communication skills, analytical skills, technology skills, teamwork techniques, social values, and employability will be assessed throughout this course.

ADA Accommodations: Students Rights to Assistance or Accommodations: Western Dakota Technical Institute (hereinafter WDT) does not discriminate on the basis of disability. If you have a disability as defined by federal or state law, including a temporary disability related to pregnancy and/or parenting as a result of a medical necessity due to childbirth, WDT will provide reasonable accommodations including but not limited to architectural access, aids and services necessary for effective communication, and modification of its policies and procedures. Students with a disability who are requesting an accommodation should contact your instructor and the Student Success Director who serves as the disability coordinator as early as possible in the semester.

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