

Fall 2015

## ACCT 4154

Jennifer C. Bordes  
*University of New Orleans*

Follow this and additional works at: <https://scholarworks.uno.edu/syllabi>

**This is an older syllabus and should not be used as a substitute for the syllabus for a current semester course.**

---

### Recommended Citation

Bordes, Jennifer C., "ACCT 4154" (2015). *University of New Orleans Syllabi*. Paper 35.  
<https://scholarworks.uno.edu/syllabi/35>

This Syllabus is brought to you for free and open access by ScholarWorks@UNO. It has been accepted for inclusion in University of New Orleans Syllabi by an authorized administrator of ScholarWorks@UNO. For more information, please contact [scholarworks@uno.edu](mailto:scholarworks@uno.edu).

**Federal Estate and Gift Taxation**  
**ACCT 4154/5154**  
**Fall Semester 2015**  
**Jennifer C. Bordes, MS, CPA, CSEP**

**OBJECTIVES**

This course is designed to teach the fundamentals of the wealth transfer taxation system. Students are expected to learn the rules – statutory, regulatory, and judicially created – as well as the theoretical principles that support those rules. Class sessions will focus on lectures, problem solving and hypothetical exercises. Students will enhance their skills in (1) reading and analyzing statutes, regulations, cases, etc., (2) spotting issues and applying the law to factual situations, and (3) understanding the general concepts and applications of the wealth transfer system.

**TEXT**

Michael A. Dalton and Thomas P. Langdon, ESTATE PLANNING for Financial Planners (Money Education Publishers 8th edition 2014).

**CONTACT INFORMATION**

You can email me at my office: [jbordes@laporte.com](mailto:jbordes@laporte.com) or call my office and leave a voice mail should you need to speak to me (504) 835-5522. My office address is:

LAPORTE  
111 Veterans Blvd. Suite 600  
Metairie, LA 70005

**GRADING POLICY**

The grade in this course will be based on class performance (10%), two objective tests (60%) and a final exam (30%).

<u>Grading Scale:</u>	A – (90 - 100)
	B – (80 - 89)
	C – (70 - 79)
	D – (60 - 69)

Class performance: You are expected to attend and participate in class. This includes contributing to class discussions as well as participating in class exercises. Class attendance is required.

Tests/Final Exam: Students will be given 2 objective tests during the semester. The final exam will be a take home exam, which will be due on exam day.

## **ASSIGNMENTS**

**We will cover approximately 1 chapter per class. Please come to class prepared by reading the chapter and answering all multiple choice questions at the end of each chapter.**

<b>08.25.15</b>	<b>Introduction</b>
<b>09.01.15</b>	<b>Chapter 1 and Chapter 2</b>
<b>09.08.15</b>	<b>Chapter 3</b>
<b>09.15.15</b>	<b>Chapter 4</b>
<b>09.22.15</b>	<b>Chapter 5</b>
<b>09.29.15</b>	<b>Chapter 5 and Review for Test</b>
<b>10.06.15</b>	<b>Test #1 – Chapters 1 - 5</b>
<b>10.13.15</b>	<b>Chapter 6</b>
<b>10.20.15</b>	<b>Chapter 7</b>
<b>10.27.15</b>	<b>Chapter 8</b>
<b>11.03.15</b>	<b>No class</b>
<b>11.10.15</b>	<b>Chapter 10</b>
<b>11.17.15</b>	<b>Test #2 – Chapters 6, 7, 8, 10</b>
<b>11.24.15</b>	<b>Chapter 12</b>
<b>12.01.15</b>	<b>Hand out Final Exam</b>
<b>12.08.15</b>	<b>Final Exam due at 6:00</b>

## **Accounting 5154**

**The students registered for ACCT 5154 must review the Discussion Questions listed at the end of each chapter on a weekly basis. The students should come to class prepared to discuss these questions in order to gain a deeper understanding of the concepts covered for each chapter.**