

Fall 2015

ACCT 5154

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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

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GRADING POLICY

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

Grading Scale:

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.

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

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.