

**UNIVERSITY OF PITTSBURGH
SUMMER 2013**

COURSE

Taxes and Management Decisions BACC 2537 (20057)

Hours: Wednesday 6:15 PM to 9:15 PM

Location: Mervis Hall, Room B75

INSTRUCTOR

Ralph R. Burchell, CPA

Office: Sennott Square

Hours: By appointment

Telephone: (412) 348-3109

Email: rrb15@pitt.edu.com

COURSE OBJECTIVES / DESCRIPTION

The course is designed to provide the student with an overview of the Federal tax system as it relates to the various business forms. Classes will incorporate lectures, case studies, current events, and real life examples of the practical application of the law. Classroom lectures will be interactive and will encourage student participation. There should never be hesitancy to ask a question or request clarification of the presented material.

REQUIRED MATERIALS

Principles of Taxation for Business and Investment Planning by Sally Jones, 2013 Edition.

DISABILITY STATEMENT

If you have a disability for which you are or may be requesting an accommodation, you are encouraged to contact both your instructor and the Office of Disability Resources and Services, 216 William Pitt Union, (412) 648-7890 / (412) 383-7355 (TTY), as early as possible in the term. DRS will verify your disability and determine reasonable accommodations for this course.

PLAGIARISM AND ACADEMIC INTEGRITY STATEMENT

Students have an obligation to exhibit honesty and to respect ethical standards. Any violations will be resolved according to university policies.

CLASSROOM RECORDING

To ensure the free and open discussion of ideas, students may not record classroom lectures, discussions and/or activities without the advance written permission of the instructor, and any such recording properly approved in advance can be used solely for the student's private use.

ATTENDANCE

An attendance sheet for the student to sign will be distributed each class. It is the student's responsibility to ensure that he/she signs the sheet when in attendance.

EXAMINATIONS

There will be one test and a final examination. The test and final examination will be open book and open notes. These examinations are to be completed independently. No Assistance from anyone is permitted.

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GRADING

Final grades are determined as follows:

Test	30
Final Examination	60
Class Participation (attendance)	<u>10</u>
Total	<u>100</u>

CLASS SCHEDULE

WEEK

READING ASSIGNMENT

1	Chapter 1: Types of Taxes and the Jurisdictions That Use Them Chapter 4: Maxims of Income Tax Planning Chapter 14: The Individual Tax Formula--
2	Chapter 6: Taxable Income from Business Operations Chapter 7: Property Acquisitions and Cost Recovery Deductions Chapter 8: Property Dispositions Chapter 9: Nontaxable Exchanges
3	Chapter 10: Sole Proprietorships, Partnerships, LLC, and S Corporations Chapter 11: The Corporate Taxpayer
4	Chapter 12: The Choice of Business Entity Chapter 13: Jurisdictional Issues in Business
5	Chapter 15: Compensation and Retirement Planning Chapter 18: The Tax Compliance Process
6	Final Examination