

BUS 297D: Advanced Accounting for Income Taxes - Summer 2009

Instructor: Jerry DiMaggio

Class Meeting

Times: Wednesdays 5:30 – 9:30 p.m.
Selected Saturdays 9:00 a.m. – 1:00 p.m.

Office Hours: By appointment

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Course Description: This course is a follow up to BUS 225L, Accounting for Income Tax. This course will cover topics including: Business Combinations, International Tax Accounting, Stock Based Compensation, State and Local considerations, Uncertain Tax Positions, International Financial Reporting Standards and other relevant/current topics.

Course Objective: To build on basic tax accounting topics and expand your exposure to more advanced topics. Course objectives will be met through lectures, class discussions, reading materials and homework.

Course Materials: Statement of Financial Accounting Standards No. 109. SFAS 109 can be downloaded (free of charge) at <http://www.fasb.org/pdf/fas109.pdf>. Additional materials will be provided during class sessions.

Absence/Homework Policy: Attendance will not be taken; however students are expected to attend all classes. I will provide materials for a class you are unable to attend if you notify me prior to the class time. Homework is due at the beginning of each class (5:30). If you are unable to attend class, please fax me your completed homework before 5:30 on the day it is due. Late homework will not be accepted.

Grading:

Homework	200
Class Participation	100
Exams	<u>200</u>
Total	<u>500</u>

Syllabus *

Class 1 – 6/24	FAS 123R (Stock Based Compensation)
No class on 7/1	-
Class 2 – 7/8	FIN 48 (Uncertain Tax Positions)
Class 3 – 7/11 (Sat.)	Exam, Common Errors in Tax Accounting
Class 4 – 7/15	Review Exam, FAS 141R (Business Combinations)
Class 5 – 7/22	FAS 141R (cont.)
Class 6 – 7/29	APB 23 (Undistributed Earnings of Subsidiaries)
Class 7 – 8/5	ARB 51 (Intercompany Transactions), FAS 52 (Foreign Currency Translation)
Class 8 – 8/8 (Sat.)	Exam, Common Errors in Tax Accounting
Class 9 – 8/12	Review Exam, State and Local Tax Accounting Issues
Class 10 – 8/19	TBD, Review of Selected Topics

University Policies

Academic integrity

Students are expected to be familiar with the University's Academic Integrity Policy. Your own commitment to learning, as evidenced by your enrollment at San José State University, and the University's Academic Integrity Policy requires you to be honest in all your academic course work. Faculty members are required to report all infractions to the Office of Student Conduct and Ethical Development. The policy on academic integrity and other resources related to student conduct can be found at http://sa.sjsu.edu/student_conduct.

Campus Policy in Compliance with the American Disabilities Act

If you need course adaptations or accommodations because of a disability, or if you need to make special arrangements in case the building must be evacuated, please make an

* Note – International Financial Reporting Standards (IFRS) will be integrated into the curriculum where relevant and applicable.

appointment with me as soon as possible, or see me during office hours. Presidential Directive 97-03 requires that students with disabilities requesting accommodations must register with the DRC (Disability Resource Center) to establish a record of their disability. Special accommodations for exams require ample notice to the testing office and must be submitted to the instructor well in advance of the exam date.