

Course Information

ACC 213 Intermediate Tax Reporting and Analysis

Class Days: Thursday

Class Times: 1:10pm-5:00pm

Class Location: TBA

Instructors: Dr. Steve Gill

Office Hours Times: after class if time permits, Zoom Friday from 12 noon to 1pm ([use this link to schedule](#)) or by appointment

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Course Overview

Official Course Catalog Description: Detailed analysis of federal taxation of individuals. Topics include the timing of income recognition, deductions and credits for tax purposes, as well as the basics of property transactions.

Prerequisite: Must be admitted into the Masters of Professional Accountancy Program; Completion of ACC 211

Tax costs can consume a significant portion of business and individual wealth. Nearly every economic decision involves tax considerations. The study of taxation is important for any business major, but it has added importance for students interested in careers in accounting. Taxation is pervasive, complex and critical to decision-making. This course is the comprehensive study of mostly Federal United States-based taxes. This course is designed to cover as much of the CPA exam-based material as possible. The topics selected are driven by the content covered in the "Reg" section of the Core CPA exam. As a result, there is a taste of just about everything tax: tax practice, business entities, individuals and includes gross income, business deductions, cost recovery, tax law sources, and a touch of tax research and tax communication. We will also review elements of business law as currently included on the CPA Exam (REG section). This is a continuation of the tax concepts we covered in 211.

The primary objective is that I want to help you understand the role of taxation in economic decision making and financial reporting. I want to assist you in gaining an understanding of fundamental tax law and help you be able to apply essential tax planning concepts. I will introduce a broad range of tax issues and their impact on a variety of taxpaying entities. While the primary focus is on the federal income tax, students will have an opportunity to acquire knowledge that is transferable to taxes imposed by other taxing authorities. The knowledge and skills provided should facilitate future learning in tax even if you do not expect to become a tax professional.

These skills are often the sole objective of a course like this one and are generally part of the uniform CPA exam. However, mastering only these skills is inadequate if you want to be an effective accounting professional. Today's accounting graduates must possess higher-level skills such as the ability to analyze, synthesize and critically evaluate information rather than just know how to prepare it. I will strive to make sure you meet this challenge and help you require the added skills to be effective decision makers and advisors. In addition, this course has a modest component involved in developing your skills in communicating your tax knowledge to others much in the way a tax advisor would.

Course Learning Objectives

1. Comprehend the rationale for tax laws by differentiating the types of tax bases and weighing the multiple objectives tax policymakers consider when developing new tax law.
2. Apply analytical reasoning tools to assess how taxes affect economic decisions for business-related taxpaying entities:
 1. Through the amount and timing of income recognition and deductions;
 2. Related to property transactions that generate recognized, deferred, or no taxable gains and losses;
 3. Related to organization form decisions.
3. Develop a fundamental understanding of the components of taxable income determination across taxable entities so that the student builds a foundation for effectively learning future tax laws.
4. Draw supportable conclusions regarding tax issues by using research skills (including accessing and interpreting sources of authoritative support) to identify and evaluate opportunities.
5. Prepare for the elements of the REG portion of the core uniform CPA Exam.

Enrollment Information

You must be admitted to the Master of Professional Accounting at UC Davis.

Course Materials

Required Materials

1. The text is the same that you used in ACC 211. McGraw Hill Taxation of Individuals and Business Entities 2026 edition including Connect.
2. You will also use the Gleim Professor led CPA Review Regulation (REG) Supplemental Course as required material in your ACC 213 course for the Winter 2026 quarter.

Course Structure and Conduct

This course is offered in an in-person format and utilizes traditional lecture, collaborative group activities and individual assignments. Course information and content is housed in Canvas.

Each week, you will have a reading assignment. The course will also have a series of more or less weekly homework assignments and quizzes. Each week, class time will be spent reinforcing the most difficult concepts through either a mini-lecture, in-class exercises (ICEs), or both.

The course schedule is available below and is subject to change at the instructor's need. Course calendar changes will always be communicated through Canvas and/or email.

Office Hours, E-mail and Text Policy: I encourage frequent communications between students and me. Please adhere to the following guidelines:

- E-mail: I recognize many of you have schedule conflicts during office hours. You can email me for help with assignments. When using email, include your full name and course in the subject line.
- Text or phone: If you have an emergency and cannot take an exam, you should e-mail me.

Writing: Email, texting, and social networks have dramatically changed the way business people communicate. These media introduced a casual, informal style that encourages shorthand and accepts poor grammar and misspelling. This approach is fine when dealing with friends, but is not appropriate in the business environment. Accountants write extensively to communicate with clients, authorities, peers, supervisors, and subordinates. Analyses and decisions must be documented to support the accountant's work product, e.g., tax judgments, audit results, and financial accounting decisions. You will have a number of opportunities to demonstrate your writing skills in this course. Exams will include a factor for writing quality.

Professionalism: Accounting is a profession and members of the profession are held to high standards. How you present yourself not only makes a statement about you, but also all members of the profession. While at SDSU, you are expected to develop an awareness of professional characteristics and to exhibit these characteristics in your courses and interactions with faculty, peers and potential employers. You are expected to come to class prepared to discuss the week's readings and to complete all homework assignments on time. During class time, focus on the assignments and discussion at hand—no texting, emailing, Insta, Snap, Twitter, etc. If you have important matters other than this class, deal with these before or after class, or do not attend class. I do not take attendance so if you wish to not come at all, that is on you.

Course Assessment and Grading

Course grades will be assigned in accordance with San Diego State University policy.

Table 1. Grade Distribution by Assignment Type

Gleim Quiz	80	12%
Homework	80	12%
Quizzes	70	10%
Midterm	150	22%
Final Exam	200	30%
In Class Activity	60	9%
Tax Research Assignments	30	5%
Total	670	100%

Gleim Quizzes. We will have 9 Gleim quizzes that are generally due six days after we have discussed the materials in class (except for exam weeks in which the deadline is earlier). The Gleim quizzes are intended to provide an opportunity for you to practice applying the concepts covered in the readings and in class. I generally give you multiple attempts to complete the Gleim quiz. *You may access your Gleim review materials during the Gleim quiz.* Since the questions are CPA questions, the idea is really to practice so you can get ready for the REG portion of the exam. If you choose to just refer to the review pages while taking the quiz, then you will have reduced the activity to busy work, but you will certainly capture the points. If you prepare and then take the quiz, you are more likely to be better prepared for the CPA exam. Solutions to Gleim quizzes will be made available to you after the assignment has been returned so you can self-assess your accuracy. You may drop one Gleim quiz.

Homework. We will have 9 homework assignments that include a selection of homework problems from the textbook due in Connect that are generally due six days after we have discussed the materials in class (except for exam weeks in which the deadline is earlier). I will attempt to select problems that extend beyond the basic multiple choice Gleim questions to reinforce more complicated concepts. There is some chance that versions of these questions will be found in your exams. You will have access to HW solutions after the due date of the HW. You may drop 1 HW assignments.

These are easy points. Do not fail to earn them. You may drop 1 Gleim quiz and 1 HW. **There are no other provisions for late or missing Gleim quizzes or homework assignments.**

In-Class Quizzes. You will have 8 weekly online quizzes that must be taken in class. These are separate from the Gleim quizzes. These are designed to ensure you continuous engagement with the course material. The quizzes are designed to confirm that you attempted to read the material or watched the videos, not that you have mastered the material. You may drop one in-class quiz. **There are no other provisions for missing a quiz.**

In Class Assignments. You will be assigned three tax return simulations. These are designed to reinforce the tax concepts by placing them in a “real-life” scenario. **There are no provisions for missing an in-class assignment.**

Exams. The midterm exam and final exam will be closed book, closed notes; however, I will permit a single 8.5” x 11” page of hand-written notes to be used at both the midterm and final exams (a new one for each but only one). No mechanical or digital reproduction will be permitted – it must be in your handwriting (no sharing with classmates). All exams are cumulative for all information covered previously in the course. You will turn in your notes page with the exam, but they will be returned to you.

Research Assignments. You will prepare two written memos that address tax topics that will require research to be conducted. These will be prepared outside of class time. You must work independently on the research assignments, but you may use AI to assist you. **There are no provisions for missing a tax research assignment.**

Grade of Incomplete. A grade of Incomplete (I) indicates that a portion of required coursework has not been completed and evaluated in the prescribed time period due to unforeseen, but fully justified, reasons and that there is still a possibility of earning credit. It is your responsibility to bring pertinent information to the instructor and to reach agreement on the means by which the remaining course requirements will be satisfied. The conditions for removal of the Incomplete shall be reduced to writing by the instructor and given to you with a copy placed on file with the Registrar until the Incomplete is removed or the time limit for removal has passed. A final grade is assigned when the work agreed upon has been completed and evaluated. An Incomplete shall not be assigned when the only way you could make up the work would be to attend a major portion of the class when it is next offered.

ESSENTIAL STUDENT INFORMATION

Accounting is a profession that depends on trust – individuals, companies and society as a whole place reliance on the decisions and opinions of accountants. For most of history, accountants were viewed among the most trusted members of society. In recent years, certain events have eroded this trust. Rebuilding this trust will take a long time but can be accomplished if future accountants ensure that such lapses do not recur. I take my role in this effort very seriously (and I hope you will as well).

All assignments are individual assignments and less specifically instructed otherwise. As such, all homework and quizzes should be your own work only. If you are unsure as to what is safe to ask of another person, then ask me first; otherwise, assume it is NOT safe to ask a classmate.

Students in the Master of Professional Accountancy (MPAC) program at UC Davis agree that unacceptable student behavior includes “cheating, plagiarism, or other forms of academic dishonesty that are intended to gain unfair academic advantage.” Unprofessional conduct adversely impacts your fellow students, the accounting faculty, the MPAC program, the Graduate School of Management (GSM), UC Davis, and the accounting profession. The MPAC program takes academic honesty very seriously and vigorously enforces university policy related to any such infractions. Please [click to review the UC Davis Code of Academic Conduct](#). If found responsible for academic dishonesty, the student will receive an F in ACC 213. The instructor reserves the right to decrease the severity of the penalty at his discretion.

Statement on Accommodation

UC Davis is committed to educational equity in the academic setting, and in serving a diverse student body. All students who are interested in learning about how disabilities are accommodated can visit the [Student Disability Center](#) (SDC). If you are a student who requires academic accommodations, please contact the SDC directly at sdc@ucdavis.edu or 530-752-3184. If you receive an SDC Letter of Accommodation, submit it to your instructor for each course as soon as possible, at least within the first two weeks of a course.

Rights and Responsibilities

All participants in the course, instructor and students, are expected to follow the [UC Davis Principles of Community](#), which includes affirmation of the right of [freedom of expression](#), and rejection of discrimination. The right to express points-of-view without fear of retaliation or censorship is a cornerstone of academic freedom. A diversity of opinions with respectful disagreement and informed debate enriches learning. However, in this course, any expression or disagreement should adhere to the obligations we have toward each other to build and maintain a climate of mutual respect and caring.

Safety and Emergency Preparedness

UC Davis has many resources to help in case of emergency or crisis. While reviewing campus [Emergency Information](#), you may want to register for UC Davis Warn Me and Aggie Alert, which will give you timely information and instructions about emergencies and situations on campus that affect your safety. If there is an emergency in the classroom or in non-Davis locations, follow the instructions of your instructor.

Disclaimer

Unexpected events might require elements of this syllabus to change. Your instructor will keep you informed of any changes. Changes to the course schedule, if any, will be announced in class.

Date (s)	Class No.	Topic	Reading from Text	In Class Quiz	In Class Activity	Tax Research Memo	Gleim Quiz	HW
Jan 8	1	Tax Compliance and Research	Chapter 2				1 SU 1.1, 1.2, and 1.3 due Jan 14	1 due Jan 14
Jan 15	2	Tax Planning	Chapter 3	1 on Chp2 and 3		Research Memo 1 due Jan 21	2 SU 2.1, 2.2, 2.3	2
Jan 22	3	Investments: interest and dividends, capital gains, passive activities	Chapter 7	2			3 SU 11.1, 2.2,	3
Jan 29	4	Entities Overview	Chapter 15	3			4	4
Feb 5	5	Corporations	Chapter 16, 18 and 19 (partial)	4			5	5 (note earlier due date)
Feb 12	6	Midterm						
Feb 19	7	Partnerships	Chapter 20	5	Tax Return 1		6	6
Feb 26	8	S Corporations	Chapter 22	6	Tax Return 2		7	7
Mar 4 (note Wednesday)	9	Multistate	Chapter 24	7	Tax Return 3	Research Memo 2 due Mar 11	8	8
Mar 12	10	Tax Provisions	Chapter 17	8			9	9 (note earlier due date)
Mar 19	11	Final Exam						