DePaul University
Kellstadt Graduate School of Business
ACC 565 – Tax Accounting, Periods and Methods
Monday & Wednesday, 6 p.m. – 9:15 p.m.
Location: TBD
Course Syllabus – Summer 2014 - 2015

Instructor: Robert Byelich, MST, CPA
Office Hours: By appointment
Phone: Home: 773-661-2965 (please do not call prior to 9 a.m. or after 9 p.m.)
Email: rbyelic1@depaul.edu

Course Information


Course Description: This course deals with federal income tax planning as to determination of the proper periods for reporting income and deductions, overall methods of tax accounting and special elections available to taxpayers. Topics include the installment method, accounting method changes, accrual method, cash method, FIFO, LIFO and accounting periods.

Prerequisites: ACC 551 – Tax Treatment of Corporations and Partnerships (or equivalent)

Desire2Learn: The DePaul D2L academic suite will be used to post class documents and for class discussion. Any questions regarding the class should be posted the class discussion forum. Please be sure your email address is updated on the DePaul system. Emails sent to the email address listed on the DePaul system will be considered as being delivered to the student.

Grading: Your final grade will be determined based on total points earned out of a possible 100 points, as follows:
- 15 Attendance / Participation / Quizzes
- 85 Final Exam
- 100 Total

Exams: There will be a cumulative final exam. The exam date is indicated below. NO MAKE-UP exam will be given. Extra ordinary circumstances may be discussed with me in ADVANCE. IF I AGREE to your absence in advance of the final, you will generally receive an incomplete for the class. Any absence that is not agreed to by me in advance of the exam will result in a zero exam score.

Class Etiquette: Professional attitude and courtesy are required and include arriving to class on time and being prepared to participate. If you must arrive late, or leave early, please do so quietly and with the least disruption possible. Please turn cell phones to silent and take any urgent calls outside the classroom. Please avoid any activities that may be distracting to your classmates.

Academic Honesty: Any act of academic dishonesty will be subject to University and / or Graduate School of Business disciplinary procedures.
The University’s Academic Integrity Policies apply to all work in this class. http://academicintegrity.depaul.edu/index.htm
The School of Accountancy & MIS Code of Conduct applies to students taking this class. http://driehaus.depaul.edu/departments/accountancy-and-mis/student-resources/Pages/default.aspx

**Syllabus**

I reserve the right to modify the contents of this syllabus. You are responsible for any modification announced in class or otherwise communicated (e.g. email or Desire2Learn).

**Tentative Schedule**

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| 2.    | 6/17 | The Cash Receipts and Disbursements Method – Chapter 3 | 92 |
| 3.    | 6/22 | Accrual Methods – Chapter 4 | 127 |
| 4.    | 6/24 | The Installment Method – Chapter 5 | 102 |
| 5.    | 6/29 | Inventories – Chapter 6 | 160 |
| 6.    | 7/1  | LIFO – Chapter 7 | 114 |
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| 10.   | 7/15 | **FINAL EXAM (during regular scheduled class time period)** | |