

Syllabus

Tax Accounting
University of Houston Law Center
Spring 2015

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Casebook: *Federal Tax Accounting*, Lang, Manning & Willis

Also recommended: *Federal Tax Accounting*, Stephen F. Gertzman – Second Edition, Student Edition (available on UofH internet)

Supplemental Handout Materials

The following outlines the order in which we will discuss the authorities and concepts in the written materials. We may move slower (or faster) than the outline indicates.

Final grade will be based completely on final exam.

Date	Topic	Assignments
1/21	Overview of Course	Chapter 1 (pgs. 1-32)
1/28	Cash Receipts & Disbursements Method of Accounting	Chapter 2 (Pgs. 39-61 & 74-105)
2/4 & 2/11	Accrual Method of Accounting	Chapter 3 (Pgs. 107-202)
2/18 & 2/25	Capitalization and Amortization	Chapter 4 (Pgs. 203-245)
3-4	Executive Deferred Compensation	Handout & Chapter 2 (Pgs. 62-73)
3/11	Time Value of Money	Chapter 5 (Pgs. 227-376)
3/18	Spring Break	
3/25	Time Value of Money (Cont'd.)	Chapter 5 (Pgs. 227-376)
4/1 & 4/8	Installment Method	Chapter 6 (Pgs. 379-454)
4/15 & 4/22	Exceptions to the Annual Accounting System Transaction Problems: Carryovers, Claim of Right and Tax Benefit	Chapter 7 (Pgs. 459-524)
4/29	Accounting Periods and Methods	Chapter 8 (Pgs. 527-566)
5/6	Final Exam	