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### ACC 137T.01: Strategies for Business Entities

Timothy G. Olson

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**The University of Montana - Missoula  
COLLEGE OF TECHNOLOGY  
BUSINESS TECHNOLOGY DEPARTMENT**

Course Title:	Strategies for Business Entities	Course Number:	ACC 137T
Faculty:	Tim Olson	Credits:	3
Office Hours:	MW 10:00 – 11:00 and by appt.	Office:	AD 11H
Office Phone:	243-7862	Date:	Autumn 2005
Email:	Timothy.Olson@umontana.edu		

**PREREQUISITES: ACC132T Accounting I or consent of instructor**

**COURSE DESCRIPTION:**

Legal, accounting, and tax strategies relating to corporations, partnerships, sole proprietorships, LLCs and LLPs. Includes tax preparation projects.

**COURSE OBJECTIVES:** Upon completion of this course, the student will be able to:

1. Understand basic operational and compliance procedures of a sole proprietorship, partnership, corporation, and limited liability company.
2. Understand basic accounting and tax ramifications surrounding entity choice and operation.
3. Understand planning opportunities available by correct entity choice.
4. Apply, discuss, and justify proposed entity choice based upon real-life situations and cases.

**REQUIRED TEXT:** Taxation of Business Entities, 2006 Edition, by Smith, Raabe, Maloney, Willis.

**ATTENDANCE:** You are expected to come to class. You should not expect to get all that you need to succeed in this class from only reading the text. Tests will partially cover specific material contained in the text, but will in large part be based upon discussions and elaboration in class. I expect you to be able to apply text material and information discussed in class to real-life case studies and situations. Tests may not be made up unless prior arrangements are made. You must take the makeup test the day you return to school. **Let me stress that there are no exceptions to this – if there's a problem, call/e-mail me a message or you have lost the chance to take that particular exam.**

**EVALUATION:** Grading and evaluation are based upon the following points. Total points earned will be divided by the total points available to determine your grade.

Test #1	Chapters 1 & 3	100
Test #2	Chapters 4, 6, 7	100
Test #3	Chapters 8 & 11	100
Test #4	Chapters 10	100
Test #5	Formation & 14	100
Final Exam	Entire Course	200
Total		700

**This syllabus is subject to change.**

**GRADING SCALE**

90 - 100%	A
80 - 89%	B
70 - 79%	C
60 - 69%	D
Below 60	F