Course Description: This course focuses on retirement planning for the business, business owner and individual. Analysis of employee benefit plans, retirement need analysis and types of retirements, including Social Security, employer sponsored plans and participant directed plans will be covered.

Learning Objectives: After the completion of the course, students will be able to:

A. recognize the primary differences between the major types of retirement plans.
B. determine eligibility under different employer-sponsored retirement plans as well as under individual plans.
C. identify possible beneficiaries of Social Security and how Social Security benefits are calculated.
D. identify the most common fringe benefits offered by employers and understand the tax consequences of such benefits.

Grading:

There will be four exams, including the final exam, with each exam counting 20% of the final grade. The chapters per exam are given below.

In addition, there will assignments from each chapter with the overall assignment grade comprising 20% of the final grade.

Exam I Chapters 3, 5
Exam II Chapters 6, 9
Exam III Chapters 10, 11
Final Exam Chapter 13

Academic Honesty: Students are expected to maintain complete honesty and integrity in the classroom. Students are responsible for understanding and complying with the university Academic Honor Code and the ASU Student Handbook. Cheating will not be tolerated in this course and is a violation of the University’s academic policy. Any student found guilty of dishonesty in academic work is subject to disciplinary action.

Students with Disabilities: Reasonable accommodation for students with disabilities will be made. Students desiring academic accommodations must contact the Student Life Office and are encouraged to do so early in the semester.