

## PVAMU Course Syllabi Template

<b>Course Title: Federal Income Tax I --- Fall Term 2016</b>		
<b>Prairie View A&amp;M University, College of Business</b>		
<b>Department of Accounting, Finance &amp; M.I.S.</b>		
<b>Instructor Name:</b>	William V. Vetter, J.D., LL.M.	
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	P.O. Box	519
	Mail Stop	2310
	Prairie View, TX 77446	
<b>Office Hours:</b>	T/R 8:30 - 9:30, 12:30 - 3:00, S - 12:00 - 1:00 at NWC, (other times by appointment)	
<b>Virtual Office Hours:</b>		
<b>Course Location:</b>	AGBUS 216	
<b>Class Meeting Days &amp; Times:</b>	T/R 9:30 – 10:50	
<b>Course Abbreviation and Number:</b>	ACCT 3333-P01	
<b>Catalog Description:</b>	An introduction to the theory and fundamentals of federal income tax as applied to individuals, with an emphasis on individuals involved in business activities or organizations. Includes an introduction to tax research and professional communication of results.	
<b>Prerequisites:</b>	ACCT 2123 and junior or senior classification	
<b>Co-requisites:</b>	None	
<b>Required Text:</b>	<i>Taxation of Individuals &amp; Business Entities</i> , by Brian C. Spiller, et al, most recent edition. (by McGraw-Hill)	
<b>Recommended Text:</b>	Internal Revenue Code; Treasury Regulations; RIA database	
<b>Access to Learning Resources:</b>	PVAMU Library: phone: (936) 261-1500; web: <a href="http://www.tamu.edu/pvamu/library/">http://www.tamu.edu/pvamu/library/</a> University Bookstore: phone: (936) 261-1990; web: <a href="https://www.bkstr.com/Home/10001-10734-1?demoKey=d">https://www.bkstr.com/Home/10001-10734-1?demoKey=d</a>	
<b>Course Goals or Overview:</b>		
	<p>Federal Tax I (ACCT 3333) is an introductory course in taxation, with emphasis on the U.S. Federal Income Tax. After discussing taxation in general, the class will concentrate on federal income taxation of individuals. Some of the topics we will cover are: "income", exclusions, dependents, itemized deductions, deductible business expenses, tax research, and tax return preparation. Along the way, we will disprove some popular beliefs about "the income tax" – and confirm others.</p> <p>Understanding tax rules requires application of knowledge taught in other courses, or by experience, such as general legal rules (contract, Constitution, business organization formation/ operation, etc.), general accounting principles (debit, credit, amortization, time-value of money, etc.), economics, basic computer-use, research, and writing skills. General knowledge about politics (current and historical), general U.S. and "western" history, and general human nature does not hurt. Taxation involves all those things, and more.</p> <p><i>Merely demonstrating the ability or knowledge to answer one or a few questions concerning each of the course objectives does not guarantee a passing grade.</i></p>	

## Course Evaluation Methods

This course will utilize the following means to determine student grades and proficiency of the learning outcomes for the course.

**Exams** – written tests designed to measure knowledge of presented course material

**Research Project** – Preparation of a report addressing an assigned tax problem using the RIA online tax research database.

**Class Preparation Assignments & Quizzes** – Personal preparation and discussion of assigned problems, pop quizzes

## Grading

Exams	50%
Research Project	25%
Class Prep Assignments & Quizzes	25%

### Letter Grade Conversion:

A = 90.00 – 100%;

B = 80.00 – 89.99%;

C = 70.00 – 79.99%;

D = 60.00 – 69.99%;

F = <60.00%

NOTE: To convert percent scores to points (or vice versa)  
1 percent = 1 point

## Course Procedures

### Submission of Assignments:

Each assignment's instructions include its particular submission methods and requirements.

### Exam Policy

Exams must be taken as scheduled. No makeup examinations or quizzes are allowed. All students will have the option of taking a Comprehensive Exam at the end of the term; the score on that exam will be substituted for the lowest score on a regular exam. Full details available on eCourses.

Each exam will cover the course materials over specified topic(s), based on reading assignments, class preparation assignments, course lectures and discussions, and relevant distributed materials.

## Professional Organizations and Journals

*n/a*

## References

RIA Tax Research Database, Lexus/Nexus – all available through University library website

## University Rules and Procedures

### Disability statement (See Student Handbook):

Students with disabilities, including learning disabilities, who wish to request accommodations in class should register with the Services for Students with Disabilities (SSD) early in the semester so that appropriate arrangements may be made. In accordance with federal laws, a student requesting special accommodations must provide documentation of their disability to the SSD coordinator.

### Academic misconduct (See Student Handbook):

You are expected to practice academic honesty in every aspect of this course and all other courses. Make sure you are familiar with your Student Handbook, especially the section on academic misconduct. Students who engage in academic misconduct are subject to university disciplinary procedures.

**Forms of academic dishonesty:**

1. Cheating: deception in which a student misrepresents that he/she has mastered information on an academic exercise that he/she has not mastered; giving or receiving aid unauthorized by the instructor on assignments or examinations.
2. Academic misconduct: tampering with grades or taking part in obtaining or distributing any part of a scheduled test.
3. Fabrication: use of invented information or falsified research.
4. Plagiarism: unacknowledged quotation and/or paraphrase of someone else's words, ideas, or data as one's own in work submitted for credit. Failure to identify information or essays from the Internet and submitting them as one's own work also constitutes plagiarism. This specifically includes copying, or allowing to be copied, and joint writing of, research memoranda.

**Nonacademic misconduct (See Student Handbook)**

The university respects the rights of instructors to teach and students to learn. Maintenance of these rights requires campus conditions that do not impede their exercise. Campus behavior that interferes with either (1) the instructor's ability to conduct the class, (2) the inability of other students to profit from the instructional program, or (3) campus behavior that interferes with the rights of others will not be tolerated. An individual engaging in such disruptive behavior may be subject to disciplinary action. Such incidents will be adjudicated by the Dean of Students under nonacademic procedures.

**Sexual misconduct (See Student Handbook):**

Sexual harassment of students and employers at Prairie View A&M University is unacceptable and will not be tolerated. Any member of the university community violating this policy will be subject to disciplinary action.

**Attendance Policy:**

Prairie View A&M University requires regular class attendance. Excessive absences will result in lowered grades. Excessive absenteeism, whether excused or unexcused, may result in a student's course grade being reduced or in assignment of a grade of "F". Absences are accumulated beginning with the first day of class. The definition of "excused" and "unexcused" absence is determined by the course instructor.

**Student Academic Appeals Process**

Authority and responsibility for assigning grades to students rests with the faculty. However, in those instances where students believe that miscommunication, errors, or unfairness of any kind may have adversely affected the instructor's assessment of their academic performance, the student has a right to appeal by the procedure listed in the Undergraduate Catalog and by doing so within thirty days of receiving the grade or experiencing any other problematic academic event that prompted the complaint.

## **Technical Considerations for Online and Web-Assist Courses** (per IT Dept.)

**Minimum Hardware and Software Requirements:**

- Pentium with Windows XP or PowerMac with OS 9
- 56K modem or network access
- Internet provider with SLIP or PPP
- 8X or greater CD-ROM
- 64MB RAM
- Hard drive with 40MB available space
- 15" monitor, 800x600, color or 16 bit
- Sound card w/speakers
- Microphone and recording software
- Keyboard & mouse
- Netscape Communicator ver. 4.61 or Microsoft Internet Explorer ver. 5.0 /plug-ins
- Participants should have a basic proficiency of the following computer skills:
  - Sending and receiving email
  - A working knowledge of the Internet
  - Proficiency in Microsoft Word
  - Proficiency in the Acrobat PDF Reader

·Basic knowledge of Windows or Mac O.S.

**Netiquette (online etiquette):** students are expected to participate in all discussions and virtual classroom chats when directed to do so. Students are to be respectful and courteous to others in the discussions. Foul or abusive language will not be tolerated. When referring to information from books, websites or articles, please use APA standards to reference sources.

**Technical Support:** Students should call the Prairie View A&M University Helpdesk at 936-261-2525 for technical issues with accessing your online course. The helpdesk is available 24 hours a day/7 days a week. For other technical questions regarding your online course, call the Office of Distance Learning at 936-261-3290 or 936-261-3282

**Communication Expectations and Standards:**

Emails or discussion postings will receive a response from the instructor.

Emails can be sent anytime that is convenient. Responses will be sent within a reasonable time after receipt, weekends included.

**Submission of Assignments:**

Assignments, Papers, Exercises, and Projects may be distributed and submitted via eCourses or physical delivery, as specified in the particular assignment's instructions. Assistance with eCourses should be requested from the Office of Distance Learning.

**General Description of Discussions Subject Matter**

Federal Income Taxes on Individuals, including but not limited to (as defined for tax purposes) income, dependent, MFJ, MFS, Head of Household, tax credits, exemptions, standard deduction, itemized deduction, business expenses, capital loss/gain, tax theory, tax rate structures, state & local tax, long term business assets, AMT,

This Syllabus, and its parts, is/are subject to adjustment during the course of the term. Students are responsible for obtaining and complying with current class schedules, requirements, etc., throughout the term. Inclusion of some portions of this document are required by University or legislative policy but may not be relevant to this specific course and/or its delivery.