



# SYLLABUS

## ACCT 3333 Federal Income Tax I Spring Semester 2016

**Instructor:** Ada Till  
**Section # and CRN:** P01 CRN# 20655  
**Office Location:** Agriculture & Business Building #462  
**Office Phone:** 936-261-9264  
**Email Address:** [altill@pvamu.edu](mailto:altill@pvamu.edu)  
**Office Hours:** TT 8:00-11:00 and 12:20-2:00  
**Mode of Instruction:** Face to Face

**Course Location:** Room 115 Agriculture & Business Building  
**Class Days & Times:** Tuesday/Thursday 11:00-12:20  
**Catalog Description:** *ACCT 3333 Federal Income I: 3 semester hours.*

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

**Prerequisites:** ACCT2123  
**Co-requisites:** None

**Required Texts:** *Taxation of Individuals 2016 edition* with Connect, by, Spilker, Ayers, Robinson, Outslay, Wosham, Barrick and Weaver. ISBN 9781308741628, a customized textbook available at the Prairie View Bookstore for approximately \$129.00. Purchase of the customized textbook includes McGraw Hill Connect, a digital teaching and learning environment, which includes Learn Smart, homework and quizzes.

**The paper textbook is required as all exams are open book, and cell phones and computers may not be used in the classroom.**

**Recommended Texts:** None

## Student Learning Outcomes:

<b>COB Program Goals/Accrediting Body: AACSB</b>
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<b><u>BBA Program Learning Goals</u></b>
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| <ul style="list-style-type: none"><li>• Goal 1: Mastery of Content - Graduates will demonstrate an ability to integrate and use knowledge from multiple business disciplines, and will demonstrate proficiency in their major area business discipline.</li><li>• Goal 2: Ethics - Graduates will have an ethical perspective.</li><li>• Goal 3: Global Perspective - Graduates will have a global perspective.</li><li>• Goal 4: Communications - Graduates will demonstrate an ability to be effective communicators.</li></ul> |
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## **Core Learning Goals**

- Communication (COM): Effective development, interpretation and expression of ideas through written, oral and visual communication
- Critical Thinking (CT): Creative thinking, innovation, inquiry, and analysis, evaluation and synthesis of information
- Empirical & Quantitative Skills (EQS): Manipulation and analysis of numerical data or observable facts resulting in informed conclusions
- Personal Responsibility (PR): Ability to connect choices, actions, and consequences to ethical decision-making
- Social Responsibility (SR): Intercultural competence, knowledge of civic responsibility, and the ability to engage effectively in regional, national, and global communities
- Teamwork (TW): Behaviors under the control of individual team members (effort they put into team tasks, their manner of interacting with others on team, and the quantity and quality of contributions they make to team discussions)

	Upon successful completion of this course, students will be able to:	Program Learning Outcome # Alignment	Core Curriculum Outcome Alignment
1	Identify the major types of taxes and their major characteristics.	1,3,4	EQS, CT,SR
2	Define “tax” and determine whether any particular payment to a government is or is not a tax.	1	EQS, CT
3	Identify a majority of the fourteen “income tax concepts” that influence the federal income tax and discuss how they affect the various portions of the tax law.	1	EQS, CT,COM
4	Identify the two major assumptions on which the drafting of Federal income tax provisions are based and describe how those assumptions influence the interpretation of specific provisions.	1,4,2	EQS, CT,
5	Identify which income tax concepts support, or are advanced by, particular provisions of the federal income tax code.	1,4,3	EQS, CT,
6	Define, what is “income” for purposes of the federal income tax code and discuss how that is similar to, and/or different from “income” for financial accounting purposes and general public opinion.	1,4,2	EQS, CT,
7	Determine if a particular economic event produces “income” for federal income tax purposes and whether that is or is not included in the affected party’s taxable income.	1,4	EQS, CT, TW
8	Understand the concepts that underlie the deduction of business expenses for federal income tax purposes and determine if any particular expenditure is deductible.	1,4	EQS, CT
9	Describe the general steps in calculating individual income tax, and the place in that calculation of, among other things, “dependent,” “adjusted gross income,” “personal exemption,” “tax credits,” and “itemized deductions.”	1,4	EQS, CT, TW
10	Examine various fact situations, determine which tax rule(s) should be applied and calculate the effect on an individual’s federal income tax.	1,2,3,4	EQS, CT, TW

## Major Course Requirements

### Method of Determining Final Course Grade

Course Grade Requirement	Value	Total
1) 10 Quizzes-random questions (25 points each)	250	
2) 10 Homework assignments (5 points each)	50	
3) 3 Exams 100 points each (drop lowest grade)	200	
4) Comprehensive tax problem	50	
5. Final Exam	150	
5) 1000 word tax research paper	100	<u>800</u>

### Total:

#### Grading Criteria and Conversion:

A = 720-800

B = 640-719

C = 560-639

D = 480-559

F = 0-479

### Detailed Description of Major Assignments:

Assignment Title or Grade Requirement	Description
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Random questions multiple choice quizzes 250 points  
Located at  
<http://connect.mheducation.com/class/a-till-spring-2016>

The three exams and the Final Exam are in class open book paper exams.

## RESEARCH PAPER DUE April 25<sup>th</sup>.

The purpose of the research paper is to allow you the opportunity to familiarize yourself with primary sources of tax authority. Please refer to Chapter 2 pages 40-54. Ms. Kimberly Gay, librarian, (936-261-1506) will teach a class early in the semester on sources available through the library. If you have additional questions about how to access the library resources please contact her.

Choose a topic related to taxation from the list that will be provided.

Incorporate the Internal Revenue Code, Regulations, Revenue Rulings, and court decisions.

The paper should be a minimum of 1000 words, double spaced (12 point font), pages numbered. Please do not include long quotations from sources in the body of the paper. Include a Table of Contents, Introduction, Conclusion and a Bibliography.

Check your paper through the plagiarism software, Turnitin. Upload your paper through e-courses by clicking the Research paper icon provided. Similarity according to Turnitin should be no more than 25%. Late submissions will not be accepted. Students should therefore attempt to submit the paper before the due date to give them time to correct any submission problems.

**A calculator is required for this course. A CELL PHONE MAY NOT BE USED AS A CALCULATOR. Use of a cell phone for any purpose is not permitted in the classroom.**

## ATTENDANCE

In order to be successful in this course a student should attend all classes. **No make- up exams will be given.**

A student is allowed to drop the lowest exam grade. If an exam is missed, that exam grade will be dropped.

For those with a University authorized and approved absence from an exam, the grade on the final exam can be substituted for a second missed exam. It is the student's responsibility to notify the instructor **PRIOR** to missing the exam. Should the student and the instructor arrive at mutual agreement **and the student has provided satisfactory evidence of the cause of the absence**, the final exam **MAY** be counted twice – once for the missed exam and once for the final exam. The substitution is dependent upon the discretion of the instructor and the severity of the cause for the missed exam. Proper University policies **MUST** be followed and **it is the STUDENT'S responsibility to furnish proof of just cause and to also provide the instructor with the proper University authorized and approved forms and documentation within one class period or 2 days upon returning to school.** Additionally, excessive absenteeism, whether excused or unexcused, will result in a student's course grade being reduced

## PREPARATION BEFORE EACH CLASS DAY

It is imperative that each student read an assigned chapter "before" it is discussed in class. This should allow the student to better understand the materials, and assist the student in completing "in-class" problem assignments. All in class assignments will be "open book", so it is **imperative that a student have a textbook and that the textbook be brought to each class. Connect, the textbook publisher's online software, is included in the purchase of the customized textbook and is mandatory for the course. The student will be given the web address for the Connect classroom. The software and an online e-book is available for 2 weeks at no cost. At the end of the free 2 week period, the customized textbook with Connect must be purchased.** If a student is unable to purchase the textbook within the free 2 week period, then the student **should not register for this class**. Homework and Quizzes have assigned due dates that cannot be extended past the free 2 week period.

## Semester Calendar

**Week One:**

Topic  
Description      **Chapter 1 An Introduction to Tax**  
Readings:      T 1/19 Chapter 1  
                     R 1/21 Chapter 1  
Assignments (s)      None due

**Week Two:**

Topic  
Description      **Chapter 1 Financial Accounting & Business Decisions**  
Readings:      T 1/26 Chapter 1  
                     R 1/28 ASSEMBLY  
Assignments (s)      Chapter 1 Homework, Quiz due 2/1/16

**Week Three:**

Topic  
Description      **Chapter 2 & Chapter 3 Tax Planning Strategies**  
Readings:      T 2/2 Chapter 2  
                     R 2/4 Chapter 3  
Assignments (s)      Chapter 2 Homework, Quiz due 2/3/16

**Week Four:**

Topic  
Description      **Chapter 3 Tax Planning Strategies & Related Limitations**  
Readings:      T 2/9 Chapter 3  
                     R 2/11 Chapter 3  
Assignments (s)      Chapter 3 Homework, Quiz due 2/15/16

**Week Five:**

Topic  
Description      **Chapter 4 Individual Income Tax Overview**  
Readings:      **T 2/16 Exam 1 Chapters 1-3**  
                     R 2/18 Chapter 4  
Assignments (s)      None due

**Week Six:**

Topic

Description **Chapter 4 & Chapter 5 Gross Income and Exclusions**

Readings: T 2/23 Chapter 4

R 2/25 Chapter 5

Assignments (s) Chapter 4 Homework, Quiz due 2/24/16

**Week Seven:**

Topic

Description **Chapter 5 Gross Income and Exclusions**

Readings: T 3/1 Chapter 5

R 3/3 Chapter 5

Assignments (s) Chapter 5 Homework, Quizzes due 3/7/16

**Week Eight:**

Topic

Description **Chapter 6 Individual Deductions**

Readings: T 3/8 Chapter 6

R 3/10 Chapter 6

Assignments (s) None due

SPRING BREAK 3/14-3/18

**Week Nine:**

Topic

Description **Chapter 7 Individual Income Tax Computation**Readings: **T 3/22 Exam 2 Chapters 4-6**

R 3/24 Chapter 7

Assignments (s) Chapter 6 Homework, Quiz due 3/21/16

**Week Ten:**

Topic

Description **Chapter 7 & Individual Income Tax Computation & Credits**

Readings: T 3/29 Chapter 7

R 3/31 Chapter 7

Assignments (s) Chapter 7 Homework, Quiz due 4/4/16

**Week Eleven:**

Topic

Description **Chapter 8 Business Income, Deductions, and Accounting**

Readings: T 4/5 Chapter 8

R 4/7 Chapter 8

Assignments (s) Chapter 8 Homework, Quiz due 4/11/16

**Week Twelve:**

Topic

Description **Chapter 9 Property Acquisition and Recovery**

Readings: T 4/12 Chapter 9

R 4/14 Chapter 9

Assignments (s) Chapter 9 Homework, Quiz due 4/18/16

**Week Thirteen:**

Topic

Description **Chapter 10 Property Dispositions**Readings: **T 4/19 Exam 3 Chapters 7-9**

R 4/21 Chapter 10

Assignments (s) **Tax Research Paper Due 4/25****Week Fourteen:**

Topic

Description **Chapter 10 Property dispositions**

Readings: T 4/26 Chapter 10

R 4/28 Comprehensive in-class Tax Problem

Assignments (s) Chapter 10 Homework, Quiz due 4/27/16

**Week Fifteen:**

Topic

Description **Course Review**

Readings: T 5/3 Course Review

R 5/5 Final Exam 10:30-12:30

Assignments (s) None Due



## **Course Procedures or Additional Instructor Policies**

### **Taskstream**

Taskstream is a tool that Prairie View A&M University uses for assessment purposes. At least one of your assignments is **REQUIRED** to be submitted as an "artifact," an item of coursework that serves as evidence that course objectives are met. More information will be provided during the semester, but for general information, you can visit Taskstream via the link in eCourses.

## **Student Support and Success**

### **John B. Coleman Library**

The library and its partners have as their mission to provide resources and instructional material in support of the evolving curriculum, as a partner in Prairie View A&M University's mission of teaching, research, and service and to support the University's core values of access and quality, diversity, leadership, relevance, and social responsibility through emphasis on ten key areas of service. It maintains library collections and access both on campus, online, and through local agreements to further the educational goals of students and faculty. <https://www.pvamu.edu/library/> Phone: 936-261-1500

### **The Learning Curve (Center for Academic Support)**

The Learning Curve offers Tutoring via peer tutoring. The services include workshops (i.e., Save My Semester, Recalculate Your Route), seminars (i.e., Tools You Can Use: TI-84), group review sessions (i.e., College Algebra Topic Reviews, GRE Preparation), group study opportunities (i.e., TSIA, HESI, Study Break, Exam Cram), and test-taking strategies (How to take Notes, Study Buddy, 5 Day Study Guide). The Learning Curve is a nationally certified tutoring program through the National Tutoring Association. The peer tutors are trained and certified by the coordinator each semester. Location: J.B. Coleman Library Rm. 207F. Phone: 936-261-1561

### **The Center for the Oversight and Management of Personalized Academic Student Success (COMPASS)**

The Center for the Oversight and Management of Personalized Academic Student Success (COMPASS) is designed to help Prairie View students in their second year and beyond navigate towards graduation by providing the following services: Academic Advisement, Targeted Tutorials for Personalized Learning, Campus-Wide Referrals, and Academic & Social Workshops. Location: J.B. Coleman Library Rm. 306. Phone: 936-261-1040

### **Writing Center**

The Writing Center provides student consultants on all aspects of the writing process and a variety of writing assignments. Writing Center consultations assist students in such areas as prewriting, brainstorming, audience awareness, organization, research, and citation. Students taking on-line courses or courses at the Northwest Houston Center or College of Nursing may consult remotely or by email. Location: Hilliard Hall Rm. 121. Phone: 936-261-3724.

### **Student Counseling Services**

The Student Counseling Services unit offers a range of services and programs to assist students in maximizing their potential for success: short-term individual, couples, and group counseling, as well as crisis intervention, outreach, consultation, and referral services. The staff is licensed by the State of Texas and provides assistance to students who are dealing with academic skills concerns, situational crises, adjustment problems, and emotional difficulties. Information shared with the staff is treated confidentially and in accordance with Texas State Law. Location: Owens-Franklin Health Center Rm. 226. Phone: 936-261-3564

### **Testing**

The Department of Testing administers College Board CLEP examinations, the HESI A2 for pre-nursing majors, LSAT for law school applicants and MPRE for second-year law students, the Experiential Learning Portfolio option,

the Texas Success Initiative (TSI) Assessment, which determines college readiness in the state, and exam proctoring, among other service such as SAT and ACT for high school students. Location: Delco Rm. 141. Phone: 936-261-4286

### **Office of Diagnostic Testing and Disability Services**

As a federally-mandated educational support unit, the Office of Disability Services serves as the repository for confidential disability files for faculty, staff, and students. For persons with a disability, the Office develops individualized ADA letters of request for accommodations. Other services include: learning style inventories, awareness workshops, accessibility pathways, webinars, computer laboratory with adapted hardware and software, adapted furniture, proctoring of non-standardized test administrations, ASL interpreters, ALDs, digital recorders, Livescribe, Kurzweil, and a comprehensive referral network across campus and the broader community. Location: Evans Hall Rm. 317. Phone: 936-261-3585

### **Veteran Affairs**

Veterans Services works with student veterans, current military and military dependents to support their transition to the college environment and continued persistence to graduation. The Office coordinates and certifies benefits for both the G.I. Bill and the Texas Hazlewood Act. Location: Evans Hall Rm. 323. Phone: 936-261-3563

### **Office for Student Engagement**

The Office for Student Engagement delivers comprehensive programs and services designed to meet the co-curricular needs of students. The Office implements inclusive and accessible programs and services that enhance student development through exposure to and participation in diverse and relevant social, cultural, intellectual, recreational, community service, leadership development and campus governance. Location: Memorial Student Center Rm. 221. Phone: 936-261-1340

### **Career Services**

Career Services supports students through professional development, career readiness, and placement and employment assistance. The Office provides one-on-one career coaching, interview preparation, resume and letter writing, and career exploration workshops and seminars. Services are provided for students at the Northwest Houston Center and College of Nursing in the Medical Center twice a month or on a requested basis. Distance Learning students are encouraged to visit the Career Services website for information regarding services provided. Location: Evans Hall Rm. 217. Phone: 936-261-3570

## **University Rules and Procedures**

### **Disability Statement (Also See Student Handbook):**

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please contact Disability Services, in Evans Hall, Room 317, or call 936-261-3585/3.

### **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.

#### **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.

#### **Title IX Statement**

Prairie View A&M University (PVAMU) is committed to supporting students and complying with the Texas A&M University System non-discrimination policy. It seeks to establish an environment that is free of bias, discrimination, and harassment. If you experience an incident of sex- or gender-based discrimination, including sexual harassment, sexual assault or attempted sexual assault, we encourage you to report it. While you may talk to a faculty member about an incident of misconduct, the faculty member must report the basic facts of your experience to Ms. Alexia Taylor, PVAMU's Title IX Coordinator. If you would like to speak with someone who may be able to afford you privacy or confidentiality, there are individuals who can meet with you. The Title IX Coordinator is designated to handle inquiries regarding non-discrimination policies and can assist you with understanding your options and connect you with on- and off-campus resources. The Title IX Coordinator can be reached by phone at 936-261-2123 or in Suite 013 in the A.I. Thomas Administration Building.

#### **Class Attendance Policy (See Catalog for Full Attendance Policy)**

Prairie View A&M University requires regular class attendance. Attending all classes supports full academic development of each learner whether classes are taught with the instructor physically present or via distance learning technologies such as interactive video and/or internet.

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 during regular semesters and summer terms. Each faculty member will include the University's attendance policy in each course syllabus.

#### **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**

### **Minimum Recommended Hardware and Software:**

- Intel PC or Laptop with Windows 7; Mac with OS X; Smartphone or iPad/Tablet with Wi-Fi
- High speed Internet access
- 8 GB Memory
- Hard drive with 320 GB storage space
- 15" monitor, 800x600, color or 16 bit
- Sound card w/speakers
- Microphone and recording software
- Keyboard & mouse
- Most current version of Google Chrome, Safari, Internet Explorer or Firefox

**Note:** Be sure to enable Java & pop-ups in the Web browser preferences

### **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 (or a program convertible to 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 as directed. Students are to be respectful and courteous to others on discussions boards. Foul or abusive language will not be tolerated.

### **Technical Support:**

Students should go to <https://mypassword.pvamu.edu/> if they have password issues. The page will provide instructions for resetting passwords and contact information if login issues persist. For other technical questions regarding eCourses, call the Office of Distance Learning at 936-261-3283

### **Communication Expectations and Standards:**

Emails or discussion postings will receive a response from the instructor, usually in less than 48 hours. Urgent emails should be marked as such. Check regularly for responses.

### **Discussion Requirement:**

Online courses often require minimal to no face-to-face meetings. However, conversations about the readings, lectures, materials, and other aspects of the course can take place in a seminar fashion. This will be accomplished by the use of the discussion board. The exact use of discussion will be determined by the instructor.

**It is strongly suggested** that students type their discussion postings in a word processing application and save it to their PC or a removable drive before posting to the discussion board. This is important for two reasons: 1) If for some reason your discussion responses are lost in your online course, you will have another copy; 2) Grammatical errors can be greatly minimized by the use of the spell-and-grammar check functions in word processing applications. Once the post(s) have been typed and corrected in the word processing application, it/they should be copied and pasted to the discussion board.