

# Prairie View A&M University Course Syllabus

## ACCT 3333 Z01 Federal Income Taxation I

### Spring 2018

<b>Department of</b>	Accounting, Finance, and MIS	College of Business
<b>Instructor Name:</b>	Ada Till, CPA	
<b>Office Location:</b>	Agriculture & Business Multipurpose Building #462	
<b>Office Phone:</b>	936-261-9264, Office Assistant Ms. Gonzalez 936-261-9275	
<b>Fax:</b>	936-261-9273	
<b>Email Address:</b>	<a href="mailto:altill@pvamu.edu">altill@pvamu.edu</a>	
<b>Snail Mail (U.S. Postal Service) Address:</b>	Prairie View A&M University	
	P.O. Box	519
	Mail Stop	2310
	Prairie View, TX 77446	
<b>Office Hours:</b>	TT 8:00-9:30, 12:30-2:00, 3:30-5:00 and by appointment	
<b>Virtual Office Hours:</b>	YES	
<b>Course Location:</b>	Online	
<b>Class Meeting Days &amp; Times:</b>	N/A	
<b>Course Abbreviation and Number:</b>	ACCT 3333	
<b>Catalog Description:</b>	ACCT 3333. <b>Federal Income Tax I.</b> (3-0) Credit 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. Prerequisite: ACCT 2123 and junior/senior classification.	
<b>Prerequisites:</b>	ACCT 2113, ACCT 2123, and junior/senior classification.	
<b>Co-requisites:</b>	None.	
<b>Required Text and Software:</b>	<i>Taxation of Individuals with Connect</i> , by Spilker, Ayers, Robinson, Outslay, Wosham, Barrick, and Weaver (2018 Edition). ISBN 1260007448 textbook includes McGraw Hill Connect, a digital teaching and learning environment, which includes Learn Smart, homework and quizzes. e-book and Connect \$147.50	
<b>Recommended Text:</b>	N/A	
<b>Access to Learning Resources:</b>	PVAMU Library: phone: (936) 261-1500; web: <a href="http://www.pvamu.edu/library/">http://www.pvamu.edu/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>	The primary objective of this course is to introduce the student to Federal Income Taxation concepts and principles covering broad areas such as tax research, taxation of individuals, corporations, and partnerships. Some of the topics we will cover are: definition of income, exclusions, dependents, itemized deductions, deductible business expenses, tax research, and tax return preparation. Understanding tax rules often requires prior knowledge taught in other courses, or learned 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.), micro- and macro-economics, and basic computer-use, research, and writing skills. Some general knowledge about politics, history, and human nature would not hurt, either. Taxation involves the practical application of all those things.	

**Course Objectives/Accrediting Body: AACSB**

In accordance with course objectives, students should show:

**Mastery of Content:** Students will be able to integrate and use knowledge from multiple business disciplines, and they will be proficient in the business discipline of accounting. **(MC)**

**Teamwork:** Students will be able to work well in a team environment. **(T)**

**Ethics:** Students will have an ethical perspective. **(ET)**

**Global Perspective:** Students will have a global perspective. **(GP)**

**Communications:** Students will be effective communicators. **(C)**

**At the end of this course, the student will be able to:**

**Demonstrates Course Objective Goals:  
(See Listing Above)**

**COURSE OBJECTIVES:**

1. Identify the major types of taxes and their major characteristics.	MC, ET, GP, C
2. Define "tax" and determine whether any particular payment to a government is or is not a tax.	MC
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.	MC
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.	MC, C, T
5. Identify which income tax concepts support, or are advanced by, particular provisions of the federal income tax code.	MC, C, ET
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.	MC, C, T
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.	MC, C
8. Understand the concepts that underlie the deduction of business expenses for federal income tax purposes and determine if any particular expenditure is deductible.	MC, C
9. Describe the general steps in calculating individual income taxes and the place in that calculation of, among other things, "dependent," "adjusted gross income," "personal exemption," "tax credits," and "itemized deductions."	MC, C, GP
10. Examine various fact situations, determine which tax rule(s) should be applied and calculate the effect on the involved party's federal income tax.	MC, T, ET, GP, C

## Course Evaluation Methods

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

**Exams** – An online midterm exam and a proctored in class comprehensive final exam.

**Online Homework** – 10 online assignments, McGraw Hill Connect, designed to supplement and reinforce course material. Drop 2 lowest chapter scores.

**Online Quizzes** – 10 chapter quizzes with 2 attempts per chapter. The highest score is counted. Drop lowest 2 chapter scores.

**LearnSmart** – 10 chapter Learnsmart. Drop the 2 lowest chapter scores

**Projects** – comprehensive tax problem & Tax Memo requiring tax research

**Research Paper** – topic supplied by the professor

**Discussions** – threaded discussions to ensure students’ understanding of the tax issues

**Online Discussions** – e-courses

## Grading Matrix

		<b>Total Points</b>	<b>Total %</b>
Online Discussion	e-courses	10	2%
Online Homework (highest 8 of 10 scores)	McGraw Hill Connect	40	8%
Learn Smart (highest 8 of 10)	McGraw Hill Connect	40	8%
Online Quizzes (highest 8 of 10 scores)	McGraw Hill Connect	80	16%
Tax Problem	e-courses	40	8%
Proctored Midterm Exam	In class	100	20%
Research Paper	Topic supplied by the professor	50	10%
Proctored Final Exam	In class	100	20%
Tax Memo	e-courses	40	8%
<b>Total</b>		<b>500</b>	<b>100%</b>

### Grade Determination (based on the traditional grading scale of:

A = 450 –500pts;

B = 400 – 449 pts;

C = 350 – 399 pts;

D = 300 – 349 pts;

F = 299 pts or below.

## ***COURSE PROCEDURES***

Online instruction is the dominant format for the class. Students are expected to read assigned materials. Connect, the textbook publisher's online software is included in the purchase of the 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 e-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. Assignment deadlines will not be extended.

Communication for this course will take place primarily via e-Courses postings, emails, and discussion boards. Proper email etiquette should be observed. Please avoid sending messages in all caps (ALL CAPS) and try to be as grammatically correct as possible. Respect for the instructor and your classmates must be given at all the times in all electronic communication modes. Please avoid negative comments. Profanity is prohibited. Discussion boards will be created and will be open for general use. Restricted rooms and boards for designated groups may be created as necessary during the course. Please observe the electronic communication standards listed above.

Students may send email via e-Courses anytime that is convenient to them. Instructor will respond to email message(s) during the work week by the close of business (5:00 PM CST) on the day following the receipt of the message(s) from the student(s).

### **Submission of Assignments**

#### **Homework and Quizzes**

Students will receive homework and quiz assignments during the course of the semester. The grade given to a student for each homework assignment will rely heavily on the student's ability to follow the reading material and complete assignments on time.

All homework and quiz assignments should be submitted by the due date. Late assignments will not be accepted. All assignments are due by the due date. There will be no extensions for any reason. The lowest 2 grades for the homework and quizzes are dropped. Dropping the two grades will allow for any computer problems, software problems, internet problems and personal problems. All homework and Quizzes are open from the first day of class. It is best for students to stay ahead in assignments in case there are unforeseen problems like emergencies, sickness, school events, job interviews etc.

## **Exams**

There are the midterm and a proctored in class final exam. All exams are open book. The final exam will be taken on at the Prairie View main campus at the Testing Center in Delco. Additional information will be furnished before the final exam. If a student cannot come to the PVAMU main campus and needs to take an exam at another campus or in a testing center, the student must let the instructor know at least 3 (three) days before the exam date. The student must also provide the instructor with the contact information of the campus/testing center so that necessary arrangements can be made.

## **Exam Policy**

Exams should be taken as scheduled. No makeup examinations will be allowed. Online exams will be multiple choice. The midterm and final exams will be multiple choice problems and tax computation problems completed on College of Business computers.

## ***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):**

Prairie View A&M University is dedicated to a high standard of academic integrity among its faculty and students. In becoming part of the Prairie View A&M University academic community, students are responsible for honesty and independent effort. **Academic dishonesty will NOT be tolerated in this course.** Examples of such actions may include, but are not limited to: copying tests, assignments, or term papers; representing the work of another person as one's own; or collaborating without authority with another student during an exam or in the preparation of ANY academic work. Disciplinary action will be taken against any student who alone or with others engages in any act of academic fraud or deceit. For more information, see the [PVAMU Undergraduate Catalog](#).

### **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.

### **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

### **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 instructor will determine the exact use of discussion.

**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 should be copied and pasted to the discussion board.