



**College of Business  
Department of Accounting  
Accounting 538  
Individual Income Tax  
Summer I 2016**

**Instructor:** Megan Burke, Ph.D., CPA (VA)  
**Office Location:** BA 221 (Commerce) and eCollege  
**Office Hours:** by appointment  
**Office Phone:** (903) 886-5659 (Department of Accounting)  
**University Email Address:** Megan.Burke@tamuc.edu

**Preferred Form of Communication:** Emails are typically the best way to contact me.  
**Communication Response Time:** I will try to respond to all emails within 24 hours during the week. Emails received after 4 p.m. on Friday will not receive a response until Monday. If you do not receive a response in that timeframe, please re-send the email.

## **COURSE INFORMATION**

**Qualified Educational Credit for the CPA Exam:** This course has been approved by the Texas State Board of Public Accountancy for one hour of accounting research. Students who take this course may be assured that the Board will recognize it in meeting one hour of the research requirement to take the Uniform CPA exam.

**Graduate Comprehensive Exam:** The content of this course is included on the comprehensive exam for the MS in Accounting program. The exam is administered during your final semester of the program. You must pass the exam to earn an MS degree in Accounting from Texas A&M University - Commerce.

**Course Location:** Online - eCollege

### **Materials – Textbooks, Readings, Supplementary Readings**

**Required Textbook:** *McGraw-Hill's Taxation of Individuals and Business Entities*. 2016 Edition. Spilker, Ayers, Robinson, Outslay, Worsham, Barrick and Weaver. ISBN 978-1-259-33487-0. The text is available in a number of formats, including an etext. Any of the formats are permitted for this course. You *may* purchase access to McGraw Hill's Connect. However, you are ***not required*** to have this access.

*Syllabus/schedule subject to change*

**Financial Calculator:** Any type is acceptable. We have found that the HP-12C is an excellent choice.

**Computer:** High speed internet connection is suggested and recommended. Students will search various databases to gather information. Some databases or sources may charge access fees. You are required to gain familiarity with and download information from the Internal Revenue Service website (<http://www.irs.gov/>), our University library (<http://www.tamuc.edu/library/>), and other sources.

**Prerequisites** - None

### **University Catalogue Description**

ACCT 538, Individual Income Tax, is a study of income tax laws. Emphasis is given to the impact of the federal income tax on the individual taxpayer. Various research software and tools are utilized to solve practical tax problems.

### **Student Learning Outcomes**

1. Students will be able to examine the political and legal environment of income taxation, the ethical and legal obligations of tax preparers and the sources of tax law and related collection and enforcement procedures.
2. Students will be able to calculate income taxes for an individual, including gross income, deductions, and losses for individuals and businesses.
3. Students will be able to apply general rules related to accounting periods, methods, and reporting requirements.

### **Intellectual Development**

This course strives to provide an academically rigorous and intellectually challenging environment that stimulates personal growth, creative and critical thinking, and the highest standards of professional and ethical conduct.

In addition to developing technical expertise in the course subject matter, this course:

- Develops and fosters communication skills, both written and oral
- Enhances critical thinking
- Challenges decision-making
- Promotes intellectual curiosity and lifelong learning

## **COURSE REQUIREMENTS**

### **Instructional / Methods / Activities Assessments**

All reading assignments should be completed before logging in and completing the online course content. We will be covering a lot of material this semester and it is important to stay caught up

so that you will be prepared for your assignments. Assignments will be given deadlines, which must be adhered to. Late assignments will not be accepted. Students are required to take all examinations within the posted timeframe. ***There are no make-up exams.*** Exams will be online. You will log in during the timeframe that the exam is open to be taken and complete the exam in one sitting.

Exams/ quizzes – The content and format of the exam/quiz will vary, but may include any of the following: multiple choice questions, problems, matching, or essays. The exam/quiz will be administered on the date outlined in our course. You must plan to take the exam/quiz on or before its due date. Make-up exams/quizzes are given ONLY under extenuating conditions. The following are considered extenuating conditions: hospitalization, medical emergency, physical injury, or death of an immediate family member. You MUST bring proof of the extenuating circumstance in order to facilitate an exam/quiz make-up. Proof of the extenuating circumstance must be received in a timely manner. For extenuating conditions make-up exams/quizzes must be taken within three days of release or recovery. A 30% late penalty may apply even if an extenuating circumstance exists. Students attending university sponsored events must provide necessary documentation in order to accommodate any make-up exam/quiz.

### **Exam Rubric**

- 4 – The student’s answers show a mastery level of understanding of the concept(s).
- 3 – The student’s answers show proficient understanding of the concept(s).
- 2 – The student’s answers show a basic understanding of the concept(s).
- 1 – The student’s answers show minimal understanding of the concept(s).

### **Tax Return Project Rubric**

- 4 – The student’s tax returns have the correct entries and final results, which show a masterly level of understanding of the concept(s).
- 3 – The student’s tax returns have most of the correct entries and the final results show a proficient understanding of the concept(s).
- 2 – The student’s tax returns have some correct entries and the final results show a basic level of understanding of the concept(s).
- 1 – The student’s tax returns have few correct entries and the final results show a minimal understanding of the concept(s).

### **Research Project Rubric**

- 4 – The student’s project shows a mastery level of understanding of the concept(s).
- 3 – The student’s project shows a proficient understanding of the concept(s).
- 2 – The student’s project shows a basic understanding of the concept(s).
- 1 – The student’s project shows a minimal understanding of the concept(s).

## Student Responsibilities

Learning is every student's responsibility. My role, as your professor, is to facilitate your learning process. Each student is required to:

- Read assigned material on schedule.
- Listen to published lectures, attend or listen to the archived ClassLive session, and review other published material each week.
- Complete assignments within the posted time frames.
- Participate in the class online forum by posting questions and answering questions posted by classmates and/or myself **and/or** participating during in class discussions.
- Prepare diligently for assignments
- Check My Leo email on a regular basis.
- Check eCollege for announcements and other information.
- Respect the e-learning environment by being prepared and observing net-etiquette.

## Graduate level expectations

- Writing – Graduate students should be able to demonstrate critical thinking skills. Graduate-level writing must demonstrate an ability to evaluate arguments from various perspectives, be able to formulate well-articulated conclusions based on facts and deductive reasoning, and be able to provide a well-reasoned discussion that reflects comprehension beyond an undergraduate level.
- Responsibility – Graduate students should demonstrate self-motivation, organization, time management skills, and discipline. It is your responsibility to know when assignments, exams, quizzes, etc. are due. Due dates are communicated on the syllabus. If changes are made, the changes are provided via email. I will NOT provide daily or weekly reminders for you. You are responsible for submitting the appropriate files on time and in the required format.
- Learning – Graduate studies are designed for more discipline-specific focused learning. I assume you want to learn. My goal is not to solely teach you information that is covered on my exam, but to teach you accounting concepts and the application of accounting concepts. If you only want to know what is on the exam, you are robbing yourself of the value of learning.

## GRADING

Final grades in this course will be based on the following scale:

A = 540 – 600 points (90 – 100%)

B = 480 – 539 points (80 – 89%)

C = 420 – 479 points (70 – 79%)

D = 360 – 419 points (60 – 69%)

F = 359 points or less (59% or below)

## Assessments

Grades are based upon total points received.

Exams (3 – 100 points each)	300
Research Projects (2 – 100 points each)	200
Tax Return Project (100 points)	<u>100</u>
<b>Total</b>	<b>600</b>

Expect exams to be difficult. I prefer to test students at their upper limits so that those who study vigilantly have the opportunity to shine. Final grades may be adjusted upwards on a class curve. Students should strive for mastery of the objectives and content and not worry about competing against each other.

## COURSE POLICIES

### Course Specific Procedures

Attendance/Lateness, Late Work, Missed Exams and Quizzes and Extra Credit

#### Attendance

Students must follow the Class Attendance Policy per policy [13.99.99.R0.01](#) as revised June 15, 2011.

#### Late Work

Due dates are posted on our syllabus and in our eCollege course. Assignments, exams, quizzes, etc. must be submitted no later than the date outlined in our course. Absent extenuating circumstances, late work is not accepted. Extenuating circumstances do NOT include forgetting, technical difficulties, work conflicts, or running out of time. The evaluation of an extenuating circumstance is judged on a case-by-case basis. Documentation MUST be provided in a timely manner. A 30% late penalty may apply even if an extenuating circumstance exists.

#### Graded Work

There are several issues regarding grading/scoring: 1) I do NOT re-grade work. Once an assignment is returned with a grade/score it cannot be resubmitted. 2) If you disagree with the posted grade/score on an assignment, you must email me with the specific discrepancy no more than three (3) days after the grade/score is posted. 3) You are NOT permitted to submit an assignment used in a previous course.

#### Ethical Behavior

Do not ask the professor to make special exceptions or bend the rules for you.

#### Fairness

All students will be treated and graded equally and fairly. Your performance determines your final grade. Your final grade has nothing to do with all other circumstances (e.g. scholarship eligibility, pending employment offers, etc.), but points earned in the semester.

**Respect others' time**

Please avoid asking questions which are readily answerable via the course syllabus, course materials, ClassLive sessions, recorded lectures, etc. It is disrespectful of other students' time. Most students have carefully read the syllabus and do not want to review materials they already know. However, if you have a question about an item, please make an appointment to see me.

**Syllabus Change Policy**

The syllabus is a guide. Circumstances and events, such as student progress, may make it necessary for the instructor to modify the syllabus during the semester. Any changes made to the syllabus will be announced in advance.

**Ethics**

Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breach of ethics, including, but not limited to: illegal activity, dishonest conduct, cheating, plagiarism or collusion will result in failure on the assignment, reporting to the Dean of the College of Business, and/or further academic sanctions (i.e. failure of the course, dismissal from class, dismissal from the university). You will be required to sign the Academic Dishonesty Policy and submit it within the first two weeks of class. **Failure to submit a signed Academic Dishonesty Policy will cause a 50 point deduction from your overall score for the class.**

**Academic Dishonesty Policy**

The College of Business at Texas A&M University-Commerce faculty, staff and students will follow the highest level of ethical and professional behavior. We will strive to be recognized as a community with legal, ethical and moral principles and to teach and practice professionalism in all that we do.

In an academic environment we will endeavor to not only teach these values but also to live them in our daily lives and work. Faculty and staff will be held to the same standards and expectations as our students.

The Academic Dishonesty Policy of the Accounting Department is governed by the following university procedures: [13.99.99.R0.03](#) Undergraduate Academic Dishonesty and [13.99.99.R0.10](#) Graduate Student Academic Dishonesty. You may read the procedure in its entirety from the University's website.

Failure to abide by these principles will result in sanctions up to and including dismissal.

**Actionable Conduct:**

**CHEATING:** Intentionally using or attempting to use unauthorized materials, information, notes, study aids or other devices or materials in any academic exercise. Unauthorized materials may include anything or anyone that gives a student assistance, and has not been specifically approved in advance by the instructor.

**COMPLICITY:** Intentionally or knowingly helping, or attempting to help, another to commit an act of academic dishonesty.

**ABUSE AND MISUSE OF ACCESS AND UNAUTHORIZED ACCESS:** Students may not abuse or misuse computer access or gain unauthorized access to information in any academic exercise.

**FABRICATION:** Making up data or results, and recording or reporting them; submitting fabricated documents.

**FALSIFICATION:** Manipulating research materials, equipment, or processes, or changing or omitting data or results such that the research is not accurately represented in the research record.

**FORGERY:** Making a fictitious document, or altering an existing document, with the intent to deceive or gain advantage.

**MULTIPLE SUBMISSIONS:** Submitting substantial portions of the same work (including oral reports) for credit more than once without authorization from the instructor of the class for which the student submits the work.

**PLAGIARISM:** The appropriation of another person's ideas, processes, results, or words without giving appropriate credit.

**SPECIAL NOTE REGARDING GROUP PROJECTS:** If someone in a group commits academic misconduct, the entire group could be held responsible for it as well. It is important to document clearly who contributes what parts to the joint project, to know what group members are doing, and how they are acquiring the material they provide.

**VIOLATION OF DEPARTMENTAL OR COLLEGE RULES:** Students may not violate any departmental or college rule relating to academic matters.

### **Sanctions:**

If a student is accused of academic dishonesty, the faculty or staff member making the allegation will use Texas A&M University-Commerce and/or Texas A&M University System Policy and Procedures as appropriate to guide sanctions.

#### First Offenses:

- The most common penalty imposed by a faculty member for a first violation is an “*F*” in the course. Less severe penalties may be imposed if the circumstances warrant. Examples of lesser penalties include:
- A grade reduction for the course;
- A zero on the assignment;
- A requirement to participate in extra requirements or training;
- Some combination of these.

A second offense may result in separation (suspension or expulsion) from the University.

### **Incompletes**

Students who, because of circumstances beyond their control, are unable to attend classes during the last three weeks preceding finals and were maintaining a passing grade will, upon approval of the instructor, receive a mark of “X” in the course. A grade of “X” (incomplete” will not be

counted in the calculation of the grade point average for one semester. If the “X” has not been removed at the end of one semester, it will automatically be changed to a grade of “F”.

## COMMUNICATION AND SUPPORT

### Interaction with Instructor Statement

#### Email

All students must use their My Leo accounts when corresponding with professors. Please include the course number in the subject line of the email message. I will answer emails within 24 hours during the week. If you do not hear from me during the specified time, assume I did not receive your email and contact me again. Students are responsible for checking their My Leo email on a regular basis.

#### Posting in eCollege

Your privacy is paramount. I do not share your personal information with anyone. Remember that “Question” areas in our course are available for all classmates to read. To maintain your privacy, questions regarding scores or other personal issues should be sent directly to my email. I will not respond to public posts regarding scores, grades, or personal issues. The “Question” areas in our course should be used for general course related questions, homework questions, questions about the syllabus, due dates, etc.

## TECHNOLOGY REQUIREMENTS

- To fully participate in online courses you will need to use a current Flash enabled browser. For PC users, the suggested browser is Google Chrome or Mozilla Firefox. For Mac users, the most current update of Firefox is suggested.
- You will need regular access to a computer with a broadband Internet connection. The minimum computer requirements are:
  - 512 MB of RAM, 1 GB or more preferred
  - Broadband connection required courses are heavily video intensive
  - Video display capable of high-color 16-bit display 1024 x 768 or higher resolution
- You must have a:
  - Sound card, which is usually integrated into your desktop or laptop computer
  - Speakers or headphones.
  - \*For courses utilizing video-conferencing tools and/or an online proctoring solution, a webcam and microphone are required.
- Both versions of Java (32 bit and 64 bit) must be installed and up to date on your machine. At a minimum Java 7, update 51, is required to support the learning management system. The most current version of Java can be downloaded at: [JAVA web site](http://www.java.com/en/download/manual.jsp)  
<http://www.java.com/en/download/manual.jsp>



- Current anti-virus software must be installed and kept up to date.
- Run a browser check through the Pearson LearningStudio Technical Requirements website. [Browser Check](http://help.ecollege.com/LS_Tech_Req_WebHelp/en-us/#LS_Technical_Requirements.htm#Browset) [http://help.ecollege.com/LS\\_Tech\\_Req\\_WebHelp/en-us/#LS\\_Technical\\_Requirements.htm#Browset](http://help.ecollege.com/LS_Tech_Req_WebHelp/en-us/#LS_Technical_Requirements.htm#Browset)

Running the browser check will ensure your internet browser is supported.

Pop-ups are allowed.  
JavaScript is enabled.  
Cookies are enabled.

- You will need some additional free software (plug-ins) for enhanced web browsing. Ensure that you download the free versions of the following software:
  - [Adobe Reader](https://get.adobe.com/reader/) <https://get.adobe.com/reader/>
  - [Adobe Flash Player \(version 17 or later\)](https://get.adobe.com/flashplayer/) <https://get.adobe.com/flashplayer/>
  - [Adobe Shockwave Player](https://get.adobe.com/shockwave/) <https://get.adobe.com/shockwave/>
  - [Apple Quick Time](http://www.apple.com/quicktime/download/) <http://www.apple.com/quicktime/download/>
- At a minimum, you must have Microsoft Office 2013, 2010, 2007 or Open Office. Microsoft Office is the standard office productivity software utilized by faculty, students, and staff. Microsoft Word is the standard word processing software, Microsoft Excel is the standard spreadsheet software, and Microsoft PowerPoint is the standard presentation software. Copying and pasting, along with attaching/uploading documents for assignment submission, will also be required. If you do not have Microsoft Office, you can check with the bookstore to see if they have any student copies.
- For additional information about system requirements, please see: [System Requirements for LearningStudio](https://secure.ecollege.com/tamuc/index.learn?action=technical) <https://secure.ecollege.com/tamuc/index.learn?action=technical>

## ACCESS AND NAVIGATION

### Pearson LearningStudio (eCollege) Access and Log in Information

This course will be facilitated using Pearson LearningStudio, the learning management system used by Texas A&M University-Commerce. To get started with the course, go to [myLeo](http://www.tamuc.edu/myleo.aspx). <http://www.tamuc.edu/myleo.aspx>

**You will need your CWID and password to log in to the course. If you do not know your CWID or have forgotten your password, contact Technology Services at 903.468.6000 or [helpdesk@tamuc.edu](mailto:helpdesk@tamuc.edu).**

It is strongly recommended you perform a “Browser Test” prior to the start of your course. To launch a browser test, login to Pearson LearningStudio, click on the “My Courses” tab, and then select the “Browser Test” link under Support Services.

## Pearson LearningStudio Student Technical Support

Texas A&M University-Commerce provides students technical support in the use of Pearson LearningStudio.

Technical assistance is available 24 hours a day/ 7 days a week.

If you experience LearningStudio (eCollege) technical problems, contact the LearningStudio helpdesk at 1-866-656-5511 (toll free) or visit [Pearson 24/7 Customer Support Site](http://247support.custhelp.com/)  
<http://247support.custhelp.com/>

The student help desk may be reached by the following means 24 hours a day, seven days a week.

- **Chat Support:** Click on '*Live Support*' on the tool bar within your course to chat with a Pearson LearningStudio Representative.
- **Phone:** 1-866-656-5511 (Toll Free) to speak with Pearson LearningStudio Technical Support Representative.

**Accessing Help from within Your Course:** Click on the '*Tech Support*' icon on the upper left side of the screen inside the course. You then will be able to get assistance via online chat, email or by phone.

**Note:** Personal computer problems do not excuse the requirement to complete all course work in a timely and satisfactory manner. Each student needs to have a backup method to deal with these inevitable problems. These methods might include the availability of a backup PC at home or work, the temporary use of a computer at a friend's home, the local library, office service companies, an Internet cafe, or a bookstore, such as Barnes & Noble, etc.

### Policy for Reporting Problems with Pearson LearningStudio

Should students encounter Pearson LearningStudio based problems while submitting assignments/discussions/comments/exams, the following procedure **MUST** be followed:

1. Students must report the problem to the help desk. You may reach the helpdesk at 1-866-656-5511.
2. Students **MUST** file their problem with the helpdesk and obtain a helpdesk ticket number
3. Once a helpdesk ticket number is in your possession, students should email me to advise me of the problem and to provide me with the helpdesk ticket number
4. At that time, I will call the helpdesk to confirm your problem and follow up with you

**PLEASE NOTE:** Your personal computer/access problems are not a legitimate excuse for filing a ticket with the Pearson LearningStudio Help Desk. You are strongly encouraged to check for compatibility of your browser **BEFORE** the course begins and to take the Pearson

LearningStudio tutorial offered for students who may require some extra assistance in navigating the Pearson LearningStudio platform. **ONLY** Pearson LearningStudio based problems are legitimate.

### myLeo Support

Your myLeo email address is required to send and receive all student correspondence. Please email [helpdesk@tamuc.edu](mailto:helpdesk@tamuc.edu) or call us at 903-468-6000 with any questions about setting up your myLeo email account. You may also access information at [myLeo](https://leo.tamuc.edu). <https://leo.tamuc.edu>

### Learner Support

Go to the following link [One Stop Shop](http://www.tamuc.edu/admissions/onestopshop/)- created to serve you by attempting to provide as many resources as possible in one location. <http://www.tamuc.edu/admissions/onestopshop/>

Go to the following link [Academic Success Center](http://www.tamuc.edu/campusLife/campusServices/academicSuccessCenter/)- focused on providing academic resources to help you achieve academic success.

<http://www.tamuc.edu/campusLife/campusServices/academicSuccessCenter/>


Go to the following link [Library](#) – to access online databases and the online catalog. Sarah Northam is the College of Business librarian. Her email address is [Sarah.Northam@tamuc.edu](mailto:Sarah.Northam@tamuc.edu) and her phone number is 903-886-5714.

For assistance with APA formatting, follow this link: [Purdue OWL](#).

## FREE MOBILE APPS

The Courses apps for phones have been adapted to support the tasks students can easily complete on a smaller device. Due to the smaller screen size course content is not presented.

The Courses app is free of charge. The mobile Courses Apps are designed and adapted for different devices.

	<b>App Title:</b>	<b>iPhone</b> – Pearson LearningStudio Courses for iPhone <b>Android</b> – LearningStudio Courses - Phone
	<b>Operating System:</b>	<b>iPhone</b> - OS 6 and above <b>Android</b> – Jelly Bean, Kitkat, and Lollipop OS
	<b>iPhone App URL:</b>	<a href="https://itunes.apple.com/us/app/pearson-learningstudio-courses/id977280011?mt=8">https://itunes.apple.com/us/app/pearson-learningstudio-courses/id977280011?mt=8</a>
	<b>Android App URL:</b>	<a href="https://play.google.com/store/apps/details?id=com.pearson.lsphone">https://play.google.com/store/apps/details?id=com.pearson.lsphone</a>

Once downloaded, search for Texas A&M University-Commerce, and it should appear on the list. Then you will need to sign into the myLeo Mobile portal.

The Courses App for Android and iPhone contain the following feature set:

- View titles/code/Instructor of all Courses enrolled in online
- View and respond to all discussions in individual Courses
- View Instructor Announcements in individual Courses
- View Graded items, Grades and comments in individual Courses
- Grade to Date
- View Events (assignments) and Calendar in individual Courses
- View Activity Feed for all courses
- View course filters on activities
- View link to Privacy Policy
- Ability to Sign out
- Send Feedback

## **LEARNINGSTUDIO NOTIFICATIONS**

Students can be alerted to course activities via text on their mobile phones or up to two email addresses.

Based on their preferences, students can automatically receive a push notification with every new: course announcement, threaded discussion post, grade, and/or assignment without having to login to the course. Enrolled students will automatically receive email notifications for announcements and can opt out of this feature. To receive text notifications, students must opt in.

To begin setting up notifications, go into your course in LearningStudio and click on the bell-shaped Notifications icon on the main menu ribbon.

By default the student's university email address will appear. This cannot be changed in LearningStudio. Additional email addresses may be added by clicking the Add button. After all of the other selections are completed be sure to click the Save and Finish button.

## **UNIVERSITY PROCEDURES/POLICIES**

### **Student Conduct**

All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. (See current Student Guidebook).

Students should also consult the Rules of Netiquette for more information regarding how to interact with students in an online forum: [Netiquette](http://www.albion.com/netiquette/corerules.html)  
<http://www.albion.com/netiquette/corerules.html>

### **Grade Appeals**

Per policy [13.99.99.R0.05](#), the final grades awarded by faculty members are their expert judgment concerning student performance. Students challenging a final grade must show that the instructor's judgment was unfair based on: some basis other than performance; standards

different from those applied to other students in the same course section; or a substantial, unreasonable, and unannounced departure from previously articulated standards or the syllabus.

## **ADA Statement**

### **Students with Disabilities**

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 have a disability requiring an accommodation, please contact:

### **Office of Student Disability Resources and Services**

Texas A&M University-Commerce  
Gee Library- Room 132  
Phone (903) 886-5150 or (903) 886-5835  
Fax (903) 468-8148  
Email: [Rebecca.Tuerk@tamuc.edu](mailto:Rebecca.Tuerk@tamuc.edu)

Website: [Office of Student Disability Resources and Services](http://www.tamuc.edu/campusLife/campusServices/studentDisabilityResourcesAndServices/)  
<http://www.tamuc.edu/campusLife/campusServices/studentDisabilityResourcesAndServices/>

### **Nondiscrimination Notice**

Texas A&M University-Commerce will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation on the basis of race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression will be maintained.

Class Schedule and Assignments  
Accounting 538  
**Individual Income Tax**  
Summer I 2016

Dates	Chapter	Topic(s)	Assignments
6/6/16	1	Course and Classroom Introductions  Introduction to Taxation	<ul style="list-style-type: none"> <li>• Introduce yourself in the student lounge</li> <li>• Review unit Objectives</li> <li>• Read Chapter 1</li> <li>• View &amp; Listen to Chapter 1 PowerPoint/Lecture</li> <li>• Post Questions &amp; Answers in the Student Lounge</li> <li>• Complete the following problems from the text. Discussion Questions 8, 9, 10, 14 &amp; 27 Problems 34, 35, 36, 44, 47, 48, 57</li> </ul>
6/7/2016 – 6/8/2016	2	Tax Compliance, The IRS, and Tax Authorities	<ul style="list-style-type: none"> <li>• Review Unit Objectives</li> <li>• Read Chapter 2</li> <li>• View &amp; Listen to Chapter 2 PowerPoint/Lecture</li> <li>• Post Questions &amp; Answers in the Student Lounge</li> <li>• Complete the following problems from the text. Problems 46, 47, 48, 57, 58, 74a &amp; 75a</li> </ul>
6/9/2016 – 6/10/2016	3	Tax Planning Strategies and Related Limitations	<ul style="list-style-type: none"> <li>• <b>Academic Honesty Policy and Student Info Form DUE no later than 11:59 p.m. central time on June 10<sup>th</sup>.</b></li> <li>• Review Unit Objectives</li> <li>• View &amp; Listen to Chapter 3 PowerPoint/Lecture</li> <li>• Post Questions &amp; Answers in the Student Lounge</li> <li>• Complete the following problems from the text. Discussion Questions 1, 2, 3, 9, 18, 23, 24 &amp; 25 Problems 35, 36, 37, 38, 50, 51 &amp; 57</li> </ul>
6/11/2016 – 6/12/2016	4	Individual Income Tax Overview, Exemptions, and Filing Status	<ul style="list-style-type: none"> <li>• Review Unit Objectives</li> <li>• View &amp; Listen to Chapter 4 PowerPoint/Lecture</li> <li>• Post Questions &amp; Answers in the Student Lounge</li> <li>• Complete the following problems from the text. Discussion Questions 8, 9, 11, 12 &amp; 15 Problems 26, 27, 28, 31, 33, 35, 40, 41, 45, 48 &amp; 53</li> </ul>
6/13/2016 – 6/14/2016		EXAM 1	<ul style="list-style-type: none"> <li>• <b>Exam 1 due no later than 11:59 p.m. central time on June 14<sup>th</sup>.</b></li> </ul>
6/15/2016 – 6/16/2016	5	Gross Income and Exclusions	<ul style="list-style-type: none"> <li>• Review Unit Objectives</li> <li>• View &amp; Listen to Chapter 5 PowerPoint/Lecture</li> <li>• Post Questions &amp; Answers in the Student Lounge</li> <li>• Complete the following problems from the text. Discussion Questions 5, 8, 10, 13, 25 &amp; 29 Problems 39, 43, 46, 48, 51, 56, 61, 64 &amp; 66</li> </ul>
6/17/2016-6/18/2016	6	Individual Deductions	<ul style="list-style-type: none"> <li>• Review Unit Objectives</li> <li>• View &amp; Listen to Chapter 6 PowerPoint/Lecture</li> </ul>

			<ul style="list-style-type: none"> <li>• Post Questions &amp; Answers in the Student Lounge</li> <li>• Complete the following problems from the text. Discussion Questions 2, 4, 9, 22, 29 &amp; 32 Problems 36, 37, 40, 43, 45, 47, 50, 55 &amp; 58</li> </ul>
6/19/2016 – 6/20/2016	7	Investments	<ul style="list-style-type: none"> <li>• <b>Research Project 1 due no later than 11:59 p.m. central time on June 20<sup>th</sup>.</b></li> <li>• Review Unit Objectives</li> <li>• View &amp; Listen to Chapter 7 PowerPoint/Lecture</li> <li>• Post Questions &amp; Answers in the Student Lounge</li> <li>• Complete the following problems from the text. Problems 32, 33, 37, 40, 47, 49, 56, 57, 61, 63</li> </ul>
6/21/2016 – 6/22/2016	8	Individual Income Tax Computation and Tax Credits	<ul style="list-style-type: none"> <li>• Review Unit Objectives</li> <li>• View &amp; Listen to Chapter 8 PowerPoint/Lecture</li> <li>• Post Questions &amp; Answers in the Student Lounge</li> <li>• Complete the following problems from the text. Problems 49, 50, 54, 56, 60, 66, 69, 74 &amp; 76</li> </ul>
6/23/2016 – 6/24/2016		Exam 2	<ul style="list-style-type: none"> <li>• <b>Exam 2 due no later than 11:59 p.m. central time on 6/26/2016</b></li> </ul>
6/25/2016 – 6/26/2016	9	Business Income, Deductions, and Accounting Methods	<ul style="list-style-type: none"> <li>• Review Unit Objectives</li> <li>• View &amp; Listen to Chapter 9 PowerPoint/Lecture</li> <li>• Post Questions &amp; Answers in the Student Lounge</li> <li>• Complete the following problems from the text. Discussion Questions 6, 16, 20, 22, 26 &amp; 40 Problems 45, 47, 49, 51, 57, 61, 64, 70 &amp; 78</li> </ul>
6/27/2016 – 6/28/2016	12	Compensation	<ul style="list-style-type: none"> <li>• <b>Research Project 2 due no later than 11:59 p.m. central time on June 28<sup>th</sup>.</b></li> <li>• Review Unit Objectives</li> <li>• View &amp; Listen to Chapter 12 PowerPoint/Lecture</li> <li>• Post Questions &amp; Answers in the Student Lounge</li> <li>• Complete the following problems from the text. Problems 27, 28, 30, 31, 33, 35, 38, 47, 49, 53 &amp; 55</li> </ul>
6/29/2016 – 6/30/2016	13	Retirement Savings and Deferred Compensation	<ul style="list-style-type: none"> <li>• <b>Tax Return Project due no later than 11:59 p.m. central time on June 30<sup>th</sup>.</b></li> <li>• Review Unit Objectives</li> <li>• View &amp; Listen to Chapter 13 PowerPoint/Lecture</li> <li>• Post Questions &amp; Answers in the Student Lounge</li> <li>• Complete the following problems from the text. Discussion Questions 1, 2, 3, 17, 18, 19 &amp; 23 Problems 50, 53, 55, 59, 62, 68, 70, 73 &amp; 78</li> </ul>
7/1/2016 – 7/2/2016	14	Tax Consequences of Home Ownership	<ul style="list-style-type: none"> <li>• Review Unit Objectives</li> <li>• View &amp; Listen to Chapter 14 PowerPoint/Lecture</li> <li>• Post Questions &amp; Answers in the Student Lounge</li> <li>• Complete the following problems from the text: Problems 38, 40, 41, 45, 47, 50, 55, 64 &amp; 67</li> </ul>
7/3/2016 – 7/4/2016	25	Transfer Taxes and Wealth	<ul style="list-style-type: none"> <li>• Review Unit Objectives</li> <li>• View &amp; Listen to Chapter 25 PowerPoint/Lecture</li> </ul>

		Planning	<ul style="list-style-type: none"><li>• Post Questions &amp; Answers in the Student Lounge.</li><li>• Complete the following problems from the text:</li><li>• Questions 3, 5, 6, 9, 12, 14, 15, 18, 21, 22, 25, 26, 29, 30, 31, 32 Problems 38, 40, 43, 45, 46, 47, 51, 52, 54, 55, 58, 59, 60</li></ul>
7/5/2016 – 7/7/2016		<b>Final Exam</b>	<ul style="list-style-type: none"><li>• <b>Complete the Final Exam: Comprehensive – Exam is due no later than 11:59 p.m. central time on July 7<sup>th</sup>.</b></li></ul>