



Texas A&M University-Commerce
College of Business - Department of Accounting – Fall 2017

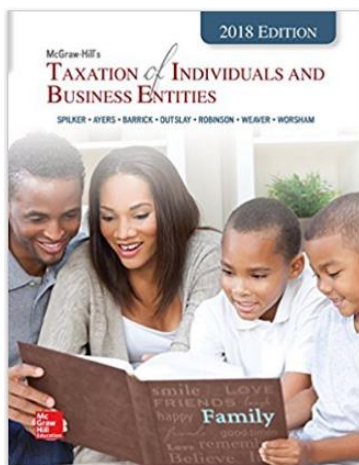
Course Syllabus: ACCT 538.81E - Individual Income Tax

Instructor: Pam Thompson
Email: Pam.Thompson@TAMUC.edu (preferred method of communication)
Acct Dept Phone: 903-886-5659 (not a direct line - use email if possible)
Office: BA225(A) – Commerce
Office hours:
 Commerce: Tuesday and Thursday: 11am - noon
 UCD: Tuesday: 5-6 pm
 Online: Wednesday: 10-12 (Normally I will be in my Commerce office for this.)
Other times by appointment.

Prerequisites: None
Class meeting: Tuesday 6:15 – 8:55 pm, UCD Room 315

This syllabus is subject to change at the instructor's discretion.

Required Material: *(I strongly advise that you consider purchasing the hardback (paper) version of this textbook. It is much, much easier to use! As you work problems you will want to flip back and forth from the chapter material to the problem and e-texts are really awkward for this process.)*



Required Textbook:

McGraw-Hill's Taxation of Individuals and Business Entities. **2018 Edition.**

Spilker, Ayers, Robinson, Outslay, Worsham, Barrick and Weaver.

ISBN 978-1-259-71183-1.

Note: You may purchase access to McGraw Hill's Connect. However, you are not required to have this access.

Other required materials: Please bring a (financial) calculator, textbook, pencils, and paper for every class period. A high speed internet connection is recommended as well as access to a

computer. You will be accessing the IRS (<http://www.irs.gov>) website as well as the university library (<http://www.tamuc.edu/library/>) and possibly other sources.

Course Information:

1. 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.
2. 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 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

Classroom Policies:

1. It is expected that all members of the class will communicate with civility, act with respect for others, and demonstrate professionalism. Please avoid communication that might be categorized as profane or offensive. In the event that a student fails to demonstrate these characteristics to a degree that I feel is disruptive, I reserve the right to request that the student leave the classroom and will consider requesting that the student be dropped from the course.
2. Cellphones/tablets/computers: Please silence them, do not text or otherwise engage with the phone during the class, and do not conduct phone conversations in the classroom.
3. Please be on time. I would expect all members of the class to be on time - most of the time. Students who arrive late more than twice are subject to a **reduction of the class participation grade**. Please notify me if you need to leave class early.
4. Please do not use laptop computers or tablets/iPads during class without making prior arrangements with me.
5. Fair and ethical behavior: Please refrain from requesting special exceptions or that rules be “bent” for your situation. All students will be treated and graded with equality and fairness. The course grade will reflect only the points earned during the semester.
6. eCollege and email: This course, though in a traditional setting, also has an eCollege presence. I will post assignments and resources in eCollege and students are expected to check that area regularly.

Student Responsibilities:

Learning is every student’s responsibility. My role as a teacher is to facilitate your learning process. Each student is required to:

1. Chapters should be read **prior** to coming to class. All course lectures, in class activities, and discussions assume that you have completed the required reading prior to coming to class. This is an important aspect of the participation grade.
2. Complete assigned coursework on time.
3. Prepare diligently for class, examinations and quizzes
4. Take quizzes and examinations as scheduled
5. Respect the learning environment by being prepared
6. Act with honesty and integrity in completing the work in this course.

Evaluation and Grading:

Grades are based on the total points received:

Exams (3)	250
Research Projects (2)	250
Tax Return Projects (2)	200
Participation, Assignments, Quizzes	300
	<u>1,000</u>

Grading Scale:

90% - 100%	= A
89.9% - 80%	= B
79.9% - 70%	= C
69.9% - 60%	= D
< 60%	= F

Exam Information:

Three exams. The exams will contain a combination of MC, problem, and essay/short answer.

Exam 1 (50 points): Ch 1-3

Exam 2 (100 points): Ch 4-8

Exam 3 (100 points): Ch 9, 12, 13, 14, 25

The content and format of the exams will vary, but may include any of the following: multiple choice questions, problems, matching, short answer or essays. The exams will be administered on the date outlined in our course. You must plan to take the exam or quiz on the class date it is given. Make-up exams are rarely given and then **only** under extenuating circumstances. The following are considered extenuating circumstances: hospitalization, medical emergency, physical injury or death of an immediate family member. You will be **required to provide** proof of the extenuating circumstance (in a timely manner) in order to be approved for a make-up exam. Make-up exams must be taken within three days of approval. A 30% late penalty may apply - even if an extenuating circumstance exists – to be determined on a case by case basis. Students attending university sponsored events should communicate with me in advance and plan to take the exam before the event if possible.

Expect exams to be difficult. The exam content will be derived to test students at their upper limit. 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.

Research Projects:

These projects will be provided later in the semester along with the due dates.

Tax Return Projects:

These projects will be provided later in the semester along with the due dates.

Participation, assignment, and quizzes:

This category will be graded based on the results of assigned problems from the textbook, quizzes given at the beginning of class, group work during the class, and any other work that does not fall in the other categories. This is the most heavily weighted category and students who come to class unprepared, without the proper materials, or who do not participate in the class activities can expect to see a significant loss of points in this area. Make-ups will not be available for class quizzes.

Academic Dishonesty Policy form:

All students must follow and conform to the University policy on Academic Dishonesty. A copy of this will be available in DocSharing in our eCollege classroom. All students are required to sign and return the form to the instructor. Failure to submit a signed Academic Dishonesty Policy will result in a **50 point decrease** in the participation grade.

Tentative Course Schedule:

This schedule is subject to change.			
Week 1	8/29/17	Syllabus, Ch 1 & 2	
Week 2	9/5/17	Ch 3 & 4	
Week 3	9/12/17	Exam 1 due, Ch 5	
Week 4	9/19/17	Chapter 6	
Week 5	9/26/17	Chapter 7	
Week 6	10/3/17	TR Project #1 Due, Chapter 8	
Week 7	10/10/17	Classwork and Review	
Week 8	10/17/17	Exam 2	
Week 9	10/24/17	Research Project #1 due, Chapter 9	
Week 10	10/31/17	Chapter 12	
Week 11	11/7/17	Chapter 13	
Week 12	11/14/14	TR Project #2 Due, Chapter 14	
Week 13	11/21/17	Chapter 25	
Week 14	11/28/17	Research Project #2 due, Classwork and Review	
Week 15	12/5/17	Exam 3	

Note: Tentative calendar above is subject to change. The calendar above does not reflect due dates on classwork/assignments which will be assigned as we go through the course. This is intended to reflect the exam schedule and project due dates. Should the University close due to inclement weather, an electronic assignment will be posted.

NOTE: This syllabus is subject to change as needed to meet the objectives of the course or to aid in course administration at the discretion of the instructor.

University Policies and Procedures

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’s Guide Handbook, Policies and Procedures, Conduct).

<http://www.tamuc.edu/CampusLife/documents/studentGuidebook.pdf>

Disability:

Students requesting accommodations for disabilities must go through the ADA Compliance Committee. For more information, please contact Director of Disability Resources & Services, Gee Library Room 132. Information concerning student disability resources and services (SDRS) may be obtained at:

<http://www.tamuc.edu/CampusLife/CampusServices/studentDisabilityResorucesAndServices>

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

Website: Office of Student Disability Resources and Services

<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.

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.

Dropping or Withdrawal:

“Students who wish to drop a course or withdraw from the university are responsible for initiating this action.” **Students are responsible for course dropping and withdrawals.** Faculty have the option of initiating a course drop for a student who has excessive absences but no student should assume that the instructor is going to facilitate a drop.

Texas Senate Bill – 11:

Texas Senate Bill – 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in Texas A&M University-Commerce buildings only by person who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and A&M-Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations. For a list of locations, please refer to (<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf> and/or consult your event organizer). Pursuant to PC 46.035, the open carrying of handguns is prohibited on all A&M-Commerce campuses. Report violations to the University Police Department at 903.886.5868 or 911.

Incomplete in Course:

Students who, because of circumstances beyond their control, are unable to attend classes during or after review week, will, upon approval of the instructor, receive a mark of incomplete (I) in all courses in which they were maintaining passing grades. A grade of incomplete (I) will not be counted in the calculation of the grade point average for one semester. If the incomplete has not been removed at the end of one semester, it will automatically be changed to a grade of F. If a student feels that a grade is not correct, the matter should be discussed with the instructor. If the instructor finds the grade incorrect, the instructor must petition for a grade change by receiving approval from the department head and dean, with final approval from the Registrar’s Office.

Course Requirements

Email and eCollege:

Check your email – Emails are sent periodically during the semester. You must check your emails and eCollege regularly to remain abreast of relevant information and are responsible for

information sent via email and posted in eCollege. If you send me an email please include the course prefix in the subject line, i.e. ACCT538.81E.

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.

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 or running out of time.** The evaluation of an extenuating circumstances is judged on a case-by-case basis. Documentation **MUST** be provided in a timely manner. A 30% penalty may apply even if an extenuating circumstance exists.

Written Work:

Any writing assignments that may be required must be completed and submitted using Microsoft Word. Unless otherwise noted, all parts of the written assignment must be submitted in one file, i.e. do not submit two separate documents for grading. If it is necessary to make calculations, tables, graphs, etc. using Excel or another program, you must copy the information in the Word document. The APA Style will be required for writing assignments.

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.

Graded Work:

1. 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.
2. You are NOT permitted to submit an assignment used in a previous course.

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.

Technical Support:

If you experience technical problems, please contact the eCollege HelpDesk, available 24 hours a day, seven days a week: helpdesk@online.tamuc.org or 1.866.656.5511.

Ethics:

Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breaches of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, or collusion, will result in failure of assignment or exam (F) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business).

Cheating, Plagiarism, Academic Dishonesty:

Academic integrity is a serious issue. If any portion of your work (exam, quiz, research assignment, homework, etc.) is copied, plagiarized, purchased, stolen or lacks authenticity, the ENTIRE body of work will receive a zero. The Dean will be notified of any break in academic integrity. Additional academic sanctions may include: failure of the course, dismissal from the program and/or dismissal from the University.

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.