



ACCT 538 31E Individual Income Tax

Couse Syllabus fall 2019

Instructor: Shiyou Li, Associate Professor

Office Location: BA 114

Office Hours: Tuesday 3:15 – 6: 15 ELCOP226
Thursday 3: 15 – 6:15 BA 11

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Preferred Form of Communication: the best method for contacting me is via email

Course Materials

Required Text:

MCGRAW-HILL'S TAX.OF INDIV.+BUS.2020

Author: SPILKER

Edition: 11th

ISBN: 9781259969614

Publisher: MCG

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 methodologies 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 high 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

Student Responsibilities

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

1. Read assigned material on schedule;
2. Complete assignment within the posted time frames;
3. Take in-class exams;
4. Participate in the class discussions.

Grading

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

A = 450 - 500 points (90 – 100%)

B = 400 – 449 points (80 – 89%)

C = 350 – 399 points (70 – 79%)

D = 300 – 349 points (60 – 69%)

F = 299 points or less (59% or below)

Assessments

Grades are based upon total points received:

Exams (3 – 100 points each) 300

Projects (2 – 100 points each)

Total 500

Quiz & Exam Rubric

4 = The student's answers show a mastery level of understanding of concept(s).

3 = The student's answers show proficient understanding of the concept(s).

2 = The student's answers show basic understanding of the concept(s).

1 = The student's answers show minimal understanding of the concept(s).

Project Rubric

4 = The student's project shows a mastery level of understanding of the concept(s) and surrounding related concepts and ability to communicate such.

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).

1. Graduates will be effective communicators.
2. Graduates will demonstrate business ethical awareness.
3. Graduates will demonstrate cultural awareness and a global perspective.
4. Graduates will be analytical problem solvers.
5. Graduates will be technically proficient and prepared for roles in the accounting profession.

TECHNOLOGY REQUIREMENTS

Browser support

D2L is committed to performing key application testing when new browser versions are released. New and updated functionality is also tested against the latest version of supported browsers. However, due to the frequency of some browser releases, D2L cannot guarantee that each browser version will perform as expected. If you encounter any issues with any of the browser versions listed in the tables below, contact D2L Support, who will determine the best course of action for resolution. Reported issues are prioritized by supported browsers and then maintenance browsers.

Supported browsers are the latest or most recent browser versions that are tested against new versions of D2L products. Customers can report problems and receive support for issues. For an optimal experience, D2L recommends using supported browsers with D2L products.

Maintenance browsers are older browser versions that are not tested extensively against new versions of D2L products. Customers can still report problems and receive support for critical issues; however, D2L does not guarantee all issues will be addressed. A maintenance browser becomes officially unsupported after one year.

Note the following:

- Ensure that your browser has JavaScript and Cookies enabled.
- For desktop systems, you must have Adobe Flash Player 10.1 or greater.
- The Brightspace Support features are now optimized for production environments when using the Google Chrome browser, Apple Safari browser, Microsoft Edge browser, Microsoft Internet Explorer browser, and Mozilla Firefox browsers.

Desktop Support

Browser	Supported Browser Version(s)	Maintenance Browser Version(s)
Microsoft® Edge	Latest	N/A
Microsoft® Internet Explorer®	N/A	11
Mozilla® Firefox®	Latest, ESR	N/A
Google® Chrome™	Latest	N/A
Apple® Safari®	Latest	N/A

Tablet and Mobile Support

Device	Operating System	Browser	Supported Browser Version(s)
Android™	Android 4.4+	Chrome	Latest
Apple	iOS®	Safari, Chrome	<p>The current major version of iOS (the latest minor or point release of that major version) and the previous major version of iOS (the latest minor or point release of that major version). For example, as of June 7, 2017, D2L supports iOS 10.3.2 and iOS 9.3.5, but not iOS 10.2.1, 9.0.2, or any other version.</p> <p>Chrome: Latest version for the iOS browser.</p>
Windows	Windows 10	Edge, Chrome, Firefox	Latest of all browsers, and Firefox ESR.

- 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.

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](https://get.adobe.com/flashplayer/) (version 17 or later)
 - [Adobe Shockwave Player](https://get.adobe.com/shockwave/)
 - [Apple Quick Time](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.

ACCESS AND NAVIGATION

You will need your campus-wide ID (CWID) and password to log into the course. If you do not know your CWID or have forgotten your password, contact the Center for IT Excellence (CITE) at 903.468.6000 or helpdesk@tamuc.edu.

Note: Personal computer and internet connection 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, Starbucks, a TAMUC campus open computer lab, etc.

COMMUNICATION AND SUPPORT

Brightspace Support

Need Help?

Student Support

If you have any questions or are having difficulties with the course material, please contact your Instructor.

Technical Support

If you are having technical difficulty with any part of Brightspace, please contact Brightspace Technical Support at 1-877-325-7778 or click on the **Live Chat** or click on the words “[click here](#)” to submit an issue via email.



System Maintenance

Please note that on the 4th Sunday of each month there will be System Maintenance which means the system will not be available 12 pm-6 am CST.

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.

University Specific 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. The Code of Student Conduct is described in detail in the [Student Guidebook](#).

<http://www.tamuc.edu/Admissions/oneStopShop/undergraduateAdmissions/studentGuidebook.aspx>

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>

Academic Integrity

Students at Texas A&M University-Commerce are expected to maintain high standards of integrity and honesty in all of their scholastic work. For more details and the definition of academic dishonesty see the following procedures:

[Undergraduate Academic Dishonesty 13.99.99.R0.03](#)

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/undergraduates/13.99.99.R0.03UndergraduateAcademicDishonesty.pdf>

[Graduate Student Academic Dishonesty 13.99.99.R0.10](#)

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/graduate/13.99.99.R0.10GraduateStudentAcademicDishonesty.pdf>

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 162

Phone (903) 886-5150 or (903) 886-5835

Fax (903) 468-8148

Email: studentdisabilityservices@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.

Campus Concealed Carry Statement

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 persons 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 the [Carrying Concealed Handguns On Campus](#) document and/or consult your event organizer.

Web url:

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>

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 9-1-1.