



## **ACCT 440-01W – Federal Income Tax Accounting**

Online Course

COURSE SYLLABUS: Summer I 2020

### **INSTRUCTOR INFORMATION**

**Instructor:** Terry J. Brawand, CEP® CFP® EA

**Office Location:** BA 225A

**Office Hours:** Online Office Hours Thursdays 10am-2pm

**Office Phone:** 972.489.4009 (Text or Calls Mon-Sat 9am-9pm)

**Office Fax:** 903.886.5659

University Email Address: Terry.Brawand@tamuc.edu

Preferred Form of Communication: Email, phone, text

Communication Response Time: 24 hours

**YouSeeU Virtual Classroom (in D2L):** June 1, 2020 6pm (required)

**Final Exam:** Wed-Thurs July 1-2, 2020 – 8am – 11pm – Cumulative – D2L

### **COURSE INFORMATION**

#### **Required Materials**

Taxation of Individuals 2020 with Access (See TAMUC Bookstore Website) ISBN: 9781260432503  
You will need the Access Code to register for “Connect,” which is the platform for homework, LearnSmart, lectures and quizzes. Exams will be on D2L (web classes). YouSeeU Virtual Classroom will be used extensively. A mic and earphones/earbuds are used.  
<https://connect.mheducation.com/class/b-terry-acct-440-summer-i-2020>

**Textbook(s) Hardback Optional:** In addition to the e-text included with course access, there is a loose-leaf purchase option from *Connect*. It is highly recommended. There is a link on the left-hand rail of *Connect* Course materials.

#### **Course Description**

This course provides a survey of federal income tax laws and regulations. The course emphasizes the impact of federal income tax on the individual taxpayer. Class lectures focus on definitions and uses of accounting terms and practices as they relate to income tax forms, concepts, legal issues and planning. Research and software tools may be used to solve practical tax problems and the completion of a Form 1040 with appropriate schedules during the first half of the semester.

## **CPA Exam Candidates - State of Texas**

Candidates who desire to sit for the CPA in Texas must meet the following educational criteria:

1) Have a bachelor's degree; 2) Complete 150 semester hours of courses; 3) Included in the 150 semester hours, 30 of upper level accounting courses. You must have a minimum of 15-semester credit hours of accounting courses in the traditional format (face-to-face); 24 hours of upper level business courses; 3-semester credit hours of approved ethics; 2-semester credit hours of approved communication and 2-semester credit hours of approved accounting research. For more information visit Exam/Qualification on the State Board's website: <http://www.tsbpa.state.tx.us/>

## **Student Learning Outcomes**

After completing this course, a student should understand the following general topics and tax return preparation tasks:

1. Identify the obligations and liabilities of taxpayers and tax return preparers.
2. Calculate the elements of the income tax formula as applied to common personal and business transactions.
3. Identify and understand tax reduction or deferral planning opportunities available to taxpayers.
4. Compliance with the Internal Revenue Service (IRS) reporting and payment requirements.

## **Classroom and Online Policies (YouSeeU)**

1. Plan to attend the twice-weekly YouSeeU Virtual Classroom lectures. Attendance and time spent is recorded by YouSeeU. I would expect all students to attend – most of the time. Times will be scheduled to accommodate students.
2. 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.
3. 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.
4. myLeo Online (D2L Brightspace) and email: This course, online or in a traditional face-to-face setting, has a myLeo Online presence. I will post assignments and resources to Connect and students are expected to check that area regularly. All Connect grades will be posted to D2L. D2L is where you should review your grades in this class.
5. YouSeeU Virtual Classroom will be utilized for chapter lectures. Plan to attend most live sessions.

## **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. Read assigned material on schedule
2. Complete Connect LearnSmart and/or lecture(s) for each chapter
3. Complete Connect homework on time
4. Prepare diligently for class, examinations and quizzes
5. Take quizzes and examinations as scheduled
6. Respect the learning environment by being prepared
7. Attend YouSeeU-Virtual Classroom lectures

## **Assessments**

## **Points**

Chapter McGraw Hill Education <i>Connect</i> SmartBook/LearnSmart (13 chapters @ 5 points)	65
Chapter McGraw Hill Education <i>Connect</i> Homework (11 chapters @ 5 points)	55
Tax Return Projects (2 @ 30)	60
Regular Exams – D2L – Activities/Quizzes Chapters 1,2,4,5,6,7,8	150
Chapters 9,10,11,12,13,14	150
Final Exam – Cumulative	<u>170</u>
Total Points	650

Homework and LearnSmart	19%
Tax Return & Research Projects	9%
Exams	<u>72%</u>
Total	100%

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

A = 90%

B = 80%-89.9%

C = 70%-79.9%

D = 60%-69.9%

F = less than 60%

## **Drop/Withdrawal/Final Exam Information**

<http://www.tamuc.edu/admissions/registrar/academicCalendars/default.aspx>

## **Homework/Quizzes/Exams/Lectures**

Homework and SmartBook/LearnSmart and some projects will be on Connect and will not be extended past the assignment due date. YouSeeU Virtual Classroom will be utilized weekly for lectures.

Web-based classes: Some tax projects may be uploaded to D2L for manual grading by the professor. Exams will be taken on D2L. ***Exams will be open in a two-day window: 8am (Day 1) and close at 11pm (Day 2). There can be no exceptions or exam resets.***

Connect grades will be transferred to D2L Brightspace, so check your grades frequently.

## **Examinations**

There will be two (2) regular exams worth 150 points each. The regular exams will be a combination of multiple choice and short tax problems. There are no makeup exams. The final exam is cumulative (170 points). There are no makeup or alternative dates available for the final exam.

## **Exam Information**

Face-to-face classes will take exams during the regular class period. Final exams will be administered during Finals Week in the classroom at University assigned finals times. (N/A for online classes.)

Web-based classes will take exams on D2L and submit some tax return projects to D2L for grading. Exams are ***one attempt***, and open for a two-day window from 8am – 11pm. Dates: See course Outline/Calendar.

Make-up exams will be considered 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 order to be approved for a make-up exam. Make-up exams will be scheduled within three days of approval.

## **Tax Projects**

There are two tax projects planned. They may be assigned in different formats: Simulation tax research problems on Connect (using our textbook) and/or tax return projects prepared by hand and uploaded to D2L for grading.

## **Makeups & Extra Credit**

There are no makeup exams, homework, quizzes or tax projects. See above for specific requirements for extenuating circumstances. No extra credit is planned. YouSeeU attendance will be considered.

## **Policy Form: Prior to First Exam**

All students must follow and conform to the University policy on Academic Dishonesty. A copy of this will be available in the myLeo D2L course **Content** area. All students are required to sign and return the form to the instructor. Failure to submit a signed Academic Dishonesty Policy form will result in a **50-point decrease**.

Syllabus and schedule are subject to change.

## COURSE OUTLINE / CALENDAR

Week	Summer II 2019	Chapter	Learn Smart	Homework	Tax Projects	Exams
1	6/1-7	Chapters 1, 2, 4 & 5	20	20		
2	6/8-14	Chapters 6, 7 & 8	15	15		
3	6/14-15	Exam 1				150
3	6/16-22	Chapters 9, 10, & 11	15	5	Tax Projects 60	
4	6/23-6/28	Chapters 12, 13 & 14	15	15		
5	6/29-30	Exam 2				150
5	7/1-2	Final Exam-Cumulative				170
	Total Points	<b>650</b>	<b>65</b>	<b>55</b>	<b>60</b>	<b>470</b>

Note: Tentative calendar above is subject to change. 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.

## COURSE REQUIREMENTS

### Minimal Technical Skills Needed

Using the learning management system, using Microsoft Word and PowerPoint, using presentation and graphics programs, etc.

### Student Responsibilities or Tips for Success in the Course

Regularly logging into the course website, amount of weekly study and participation time expected, etc. Be sure to “read” all chapters assigned and study them before attempting quizzes or exams. Outline the chapter or work some of the problems found at the end of each chapter.

## TECHNOLOGY REQUIREMENTS

### LMS

All course sections offered by Texas A&M University-Commerce have a corresponding course shell in the myLeo Online Learning Management System (LMS). Below are technical requirements

LMS Requirements:

<https://community.brightspace.com/s/article/Brightspace-Platform-Requirements>

Syllabus and schedule are subject to change.

LMS Browser Support:

[https://documentation.brightspace.com/EN/brightspace/requirements/all/browser\\_support.htm](https://documentation.brightspace.com/EN/brightspace/requirements/all/browser_support.htm)

YouSeeU Virtual Classroom Requirements:

<https://support.youseeu.com/hc/en-us/articles/115007031107-Basic-System-Requirements>

## **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](mailto: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**

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. Other support options can be found here:

<https://community.brightspace.com/support/s/contactsupport>

### **Interaction with Instructor Statement**

The instructor is available at [Terry.Brawand@tamuc.edu](mailto:Terry.Brawand@tamuc.edu) and typically answers email within 24 hours. You may feel free to call or text 972.489.4009 for a quicker response. Monday-Saturday 9am – 9pm.

## **COURSE AND UNIVERSITY PROCEDURES/POLICIES**

### **Course Specific Procedures/Policies**

See Page 2 and 3 above.

## **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).

<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)

<http://www.albion.com/netiquette/corerules.html>

### **TAMUC Attendance**

For more information about the attendance policy please visit the [Attendance](http://www.tamuc.edu/admissions/registrar/generalInformation/attendance.aspx) webpage and [Procedure 13.99.99.R0.01](http://www.tamuc.edu/admissions/registrar/generalInformation/attendance.aspx).

<http://www.tamuc.edu/admissions/registrar/generalInformation/attendance.aspx>

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/academic/13.99.99.R0.01.pdf>

### **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. For date information use this link

<http://www.tamuc.edu/admissions/registrar/academicCalendars/default.aspx>

### **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.

## **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](mailto:studentdisabilityservices@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.

## **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.

Syllabus and schedule are subject to change.



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.