



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

COURSE SYLLABUS: Fall 2021 August 30, to December 17, 2021

**01E-Class meets Face-to-Face: Tuesdays – 6:15p-8:55p BA 340**

**01W & CRW are welcome to join Tuesdays via Zoom/YouSeeU or Live**

(Note: this is a very complex course, please read syllabus prior to Class #1 review.)

**Final Exam: Tuesday, December 14, 2021 – 6:15p-8:15p (All Sections)**

### **INSTRUCTOR INFORMATION**

Instructor: Professor (Mrs.) Terry J. Brawand, CEP® CFP® EA

Office Location: BA 225

Office Hours: Tuesdays/Thursdays by Appointment

University Email Address: Terry.Brawand@tamuc.edu

Preferred Form of Communication: Email/Zoom

(Response: ASAP or within 24 hours **except Sundays**)

### **Mandatory Meeting for Accounting Majors**

**When: Thursday, October 28th**

Time: 12:30pm or 5:15pm

Location: TBD

\*All accounting majors **enrolled in face-to-face classes** are required to attend this meeting face-to-face.

**Monday, November 1<sup>st</sup>**

Time: 6:00pm

Please use the following link to attend:

<https://tamuc.zoom.us/j/99861299627?pwd=OENuYUIJYWJMVZxeXBCQWM3TU9CZz09>

\*\*For students attending **only on-line classes**, a zoom meeting is scheduled.

### **A&M-Commerce Supports Students' Mental Health**

**The Counseling Center at A&M-Commerce, located in the Halladay Building, Room 203, offers counseling services, educational programming, and connection to community resources for students. Students have 24/7 access to the Counseling Center's crisis assessment services by calling 903-886-5145. For more information regarding Counseling Center events and confidential services, please visit [www.tamuc.edu/counsel](http://www.tamuc.edu/counsel)**

## COURSE INFORMATION

### 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. Assessments and projects focus on definitions and uses of accounting terms and practices as they relate to income tax forms, concepts, legal issues, and planning. Research in irs.gov may be used to solve practical tax problems and the completion of Form 1040 with related schedules. **The course utilizes Experiential Learning techniques, which means “learn by doing.”**

**Note:** Use only **Chrome** to access this course on MyLeo (D2L Brightspace). D2L is a Windows-based product. Safari, Firefox, Edge, Internet Explorer (IE) are not supported browsers. Often your assignments are not fully visible/accessible from browsers other than **Chrome**. If you are using a Mac iOS, you must download the **Chrome** app. However, the app does not fully guarantee your full accessibility.

### Required Materials (Including Electronic Requirements)

Taxation of Individuals 2022, McGraw Hill Education., Spilker, et al. Your McGraw Hill Connect course materials are populated inside MyLeo D2L and will be available to you when D2L opens for the semester. The "Content" area of your course houses your McGraw Hill Connect/E-Text access. There is a “Print Upgrade” for this textbook available when you register and/or at the TAMUC bookstore (See below). It is relatively inexpensive and HIGHLY recommended. Experiential Assessments are administered Live (by your professor) and as group assignments, then uploaded to Activities/Assignments for grading.

<http://video.mhhe.com/watch/W34KDbxJLWmvJa47BpvFKV?>

Here is a link to the video which instructs students how to register and access materials.

### Textbook(s) Loose-Leaf Optional & Read Anywhere App

Taxation of Individuals 2022, McGraw Hill Education., Spilker, et al. In addition to the e-text included with course access, there is a loose-leaf purchase option from the TAMUC or ordered within *Connect*. It is highly recommended. McGraw Hill has an app for download called “Read Anywhere” which you can access your e-text by using your McGraw Hill user ID and password. (See link to video above)

## **CPA Exam Candidates - State of Texas** **Exam/Qualifications – Requirements for Examination**

You must meet the following qualifications to take the CPA exam.

- Complete the electronic fingerprint process for a background check of the criminal history files of the Texas Department of Public Safety (DPS) and the Federal Bureau of Investigation (FBI).
- Hold a baccalaureate or higher [degree](#) from a board-recognized United States college or university, or an equivalent degree as determined by board rule from an institution of higher education in another country.
- Complete [150 semester hours](#) or quarter-hour equivalents of college credit.
- Complete 30 semester hours or quarter-hour equivalents of upper level [accounting courses](#) from a board-recognized college or university. Within the coursework [two-semester hours of accounting or tax research and analysis are required](#) . 15 Hours of Face-to-Face classes is no longer a requirement.
- Complete 24 semester hours or quarter-hour equivalents of upper level related [business courses](#). Within the coursework [two-semester hours of accounting or business communications are required](#) .
- Complete a 3-semester-hour [Board-approved ethics course](#).

The first step to determine your eligibility to take the CPA exam is to submit an [Application of Intent](#).

## **Course Assessments**

1. YouSeeU (YSU)/Zoom/Classroom Experiential Assessment Small Tax Project Live with your professor on Tuesday 6:15pm– **25 points.** (See Course Calendar) Recorded.
2. YouSeeU (YSU)/Zoom/Classroom Experiential Assessment Large Tax Project - Live with your professor on Tuesday 6:15pm- **50 points.** (See Course Calendar) Recorded.

Announcements will be posted on D2L listing tax forms and tables required for each Tax Project Assessment. Thank you for your compliance.

Mark your calendar and arrange your schedule for Experiential Assessment dates/times. Although these are recorded, those who join virtually or in the classroom, have the opportunity for questions in real time.

3. Group Tax Return Project (See Course Calendar) **100 points + 25 points group participation points.**
4. Read all chapters as assigned (particularly the Examples, as similar examples will be used in the YSU Experiential Assessments). These are assigned in the Connect weekly assignment area. (See D2L Content area & McGraw Hill Connect for due dates)
5. McGraw Hill Connect Chapters (Reading not graded, but completion recorded by Connect). Chapter Homework Assignments are due: **Saturdays 11:00pm** (See Course Calendar) **14 Chapters @ 100 points.**
6. Mid-Term Exam & Final Exam (See Course Calendar) **100 points each**

### **Textbook: Chapter reading is required**

McGraw Hill Connect requires Chrome. See note above. 14 Chapters of reading are required. Many of the “EXAMPLES” in each chapter are adapted for the Experiential Group and YouSeeU Assessments. Please listen to the video link, as it instructs you for the “Read Anywhere” app which you can download to a phone or tablet to make your reading opportunities numerous.

<http://video.mhhe.com/watch/W34KDbxJLWmvJa47BpvFKV?>

Here is a link to the video which instructs students how to register and access materials.

### **Connect Homework: Chrome required**

McGraw Hill Connect requires Chrome. See note above. 14 Homework assignments are required, 1 for each textbook chapter. Homework is based on your knowledge base from each chapter, and will be accomplished much quicker, by following Step 1.

**Mark your calendar for Homework Due Dates (See Connect)** The Homework is not timed. You may come and go from the assignment up until the close due date/time. Connect will then auto-submit your points earned. If you complete the Homework prior to the due date, feel free to submit. D2L will “sync” its gradebook with Connect.

### **Experiential Tax Projects: YouSeeU/Zoom or Classroom & Group**

The experiential tax project assessments are in two formats:

A. YouSeeU (YSU)/Zoom and classroom simulcast/recorded professor-administered Tax Projects live at scheduled times (see Calendar). There will be 2 opportunities. The professor will post an announcement of the tax forms you will need to print out prior to the session. The professor will administer the tax information, you will prepare a handwritten tax return in pencil, scan, and upload for grading. These projects are scheduled for evening class time and are recorded. Although recorded, attending in real time, allows you to ask questions.

B. Group project (you will be assigned to the group by the professor). No changes will be made unless only one person is left in a group. That student will be re-assigned to another group. **Do not ask to work on Group projects alone. Do NOT wait until the last weekend to begin working on the project.**

Each group member will independently prepare tax forms (as decided by the group) for use by the group. The member will post these to Group Files. These postings will be date/time stamped. All students MUST use the Group’s forms, so backchecking all forms (for accuracy) by the group is essential.

In order words... You may not use your own version of a tax form another group member prepared. If you find an error, you must consult to have that group member correct his/her form.

Using forms in the Group Files, members will prepare a Form 1040, (Schedules 1-3 when necessary), scan as a PDF, and upload to Activities/Assignments.

**Tax forms are to be prepared in pencil, printed, in your own handwriting. Scan to a PDF using a scanner, mobile pho app (CamScanner, iPhone Notes, etc.)** Each group member MUST prepare his/her own tax return. Even when ALL group members are using ALL of the same tax forms.

Group members **must meet at least twice** during the project. You may use Zoom, Facetime, Skype, etc. You may help each other. No one may submit via email and/or before the link (Activities/Assignments) opens.

The participation 25 points will be based on a formal Rubric Form each group member prepares; rating the participation of himself/herself and other group members: meeting productivity, timeliness, contribution, etc. The Rubric is an Excel form which will be provided in the Group Locker.

## **Homework and Tax Projects**

Connect Homework and Group Experiential Tax Return Projects will not be extended past the assignment due date. Early or Late submissions will not be graded.

Announcements: An announcement will be posted prior to each Experiential YSU Tax Project, informing you which tax forms to print and have ready for the Assessment.

Content: Tax forms and tables will be posted in Content

Completed Group Projects will be handwritten in each student's handwriting, in pencil. No typewritten tax forms will be graded. These will be uploaded in PDF format to D2L for manual grading by the professor.

Instruction for all projects will occur during the YouSeeU (YSU)/First Class "Syllabus & course Review" session.

PDF projects will be uploaded to **Activities / Assignments** for grading.

Connect automatically transfers all grades to D2L on the due date.

Check your grades frequently. Activities/Assignments projects are manually graded by the professor and posted to D2L.

Make-up work or extensions will be considered only under extenuating circumstances.

Work, personal travel, internet (see Technology policy) etc. **are not** extenuating circumstances. The following are considered extenuating circumstances: school sponsored excused event (communicated by faculty advisor/coach), hospitalization, medical emergency, physical injury or death of an immediate family member. You will be **required to provide** proof of the extenuating circumstance to be approved for a make-up exam. Make-up exams for students attending school-sponsored events, are scheduled **before event departure** Other approved makeups are scheduled **within three days** of approval of documented extenuating circumstances.

**Course 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.

**College of Business Student Learning Outcomes:**

1. Students will demonstrate proficiency in **spoken communications** by delivering clear and well-structured business presentations.
2. Students will demonstrate proficiency in **written communications** by creating clear and well-structured business documents.
3. Students will identify and evaluate **ethical** business issues.
4. Students will identify and evaluate **global** business challenges.
5. Students will be analytical **problem solvers** in business environments.

<b>COB Student Learning Outcomes (SLOs)</b>	<b>Course Outcomes</b> - After successfully completing this course, students will be able to:	<b>Measurement Methods</b> (Outcome Assessments)
2, 3, 5	<ul style="list-style-type: none"><li>• Identify the obligations and liabilities of taxpayers and tax return preparers</li><li>• Calculate the elements of the income tax formula as applied to common personal and business transactions.</li><li>• Identify and understand tax reduction or deferral planning opportunities available to taxpayers.</li><li>• Compliance with the Internal Revenue Service (IRS) reporting and payment requirements.</li></ul>	<ul style="list-style-type: none"><li>• Experiential Group Tax Return Projects</li><li>• Experiential Assessments</li><li>• Chapter Assignments</li></ul>

## **Online Policies**

1. Please be on time to the YouSeeU (YSU)/Zoom/Classroom assessment tax projects. The projects are recorded (See Calendar).
2. 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. No curve, extra credit, or make-up work is planned.
3. myLeo Online (D2L Brightspace) and email: This face-to-face and online course has a myLeo Online presence. I will post assignments and information to: Content, YSU, Assignments and Connect. Students are expected to check these areas regularly. All Connect grades will be posted to D2L. D2L is where you should review your grades in this class.

## **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 homework on time
3. Prepare diligently for class, assignments, and assessments
4. Complete Connect assignments and Post Group Projects on time
5. Respect the learning environment by being prepared
6. Observe online and email communication etiquette

## **Assessments**

Note: All McGraw Hill Connect Chapter Readings and Connect Homework assignments are required. These assignments are integral to assessments and should not be considered optional. Tax Return Projects and Exams are at scheduled times, so mark your calendar if you attend classroom sessions or wish to attend virtually in real time. Regular classes and live projects will be recorded and posted to Content. **Exams take place at SCHEDULED TIMES ONLY, so mark your calendar for the two exams (no alternative dates/times are available).**

Chapter Connect Homework (14 Chapters @ 7 +/- pts)	100	20%
Experiential Assessment Tax Return Small Project YSU/Zoom & Live	25	5%
Experiential Assessment Tax Return Large Project YSU/Zoom & Live	50	10%
Mid-Term Exam (D2L-01W/CRW Classroom 01E) See Calendar	100	20%
Group Participation	25	5%
Group Experiential Tax Return Project	100	20%
Final Exam (D2L-01W/CRW Classroom 01E) 12-14-2021 6:15pm	100	20%
Total	500	100%

Final grades in this course will be based on the following scale. **There will be NO curve.**

A = 89.5%

B = 79.5%-89.4%

C = 69.5%-79.4%

D = 59.5%-69.4%

F = less than 59.5%



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

<http://www.tamuc.edu/admissions/registrar/academicCalendars/default.aspx>  
A registrar calendar is posted on D2L in the Content area.

### **ADH Policy Form: Submit through D2L – Due Week 1**

All students must follow and conform to the University policy on Academic Dishonesty. A copy of this will be available in the myLeo D2L Activities / Assignments. 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** in the course grade.

### 440-01W & CRW COURSE OUTLINE / CALENDAR

Week	01E 01W/CR W Tues	Chapter	Times	Connect Homework	Tax Projects
1	Tue 8/31	Course Info & Syllabus Chapter 1 & 2	YSU/Zoom/BA 340 6:15pm	15	
2	<b>No Class</b> Tue 9/7	Chapter 3 & 4	<b>No Class</b> Connect Projects	15	
3	Tue 9/14	Lecture Chapters 3, 4 & 5	YSU/Zoom/BA 340 6:15pm	7	
4	Tue 9/21	Small Tax Project Chapter 6 & 7	YSU/Zoom/BA 340 6:15pm	7	25
5	Tue 9/28	Chapter 7 & 8	YSU/Zoom/BA 340 6:15pm	14	
6	Tue 10/5	Mid-Term Exam (D2L or Paper F2F)	YSU/Zoom/BA 340 6:15pm-7:45pm		100
7	Tue 10/12	Chapter 9	YSU/Zoom/BA 340 6:15pm	7	
8	Tue 10/19	Chapter 10	YSU/Zoom/BA 340 6:15pm	7	
9	Tue 10/26	Group Tax Project Assigned <b>Open Week</b>	YSU/Zoom Recording		
	Thu 10/28 Mon 11/1	Mandatory Meeting F2F Accounting Majors Online	12:30 or 5:15 Zoom 6pm		
10	Tue 11/2	Chapter 11	YSU/Zoom/BA 340 6:15pm	7	
	Thu 11/4	<b>Last Drop Day</b> <b>Meet the Firms-RSC</b>	9am-4pm		
11	Tue 11/9	Chapter 12	YSU/Zoom/BA 340 6:15pm	7	
12	Tue 11/16	Large Tax Project Chapter 13	YSU/Zoom/BA 340 6:15pm	7	50
13	Tue 11/23	Group Participation Questionnaire Due Group Project Due	<b>No Class</b> Project Work Week		25 100
14	Tue 11/30	Chapter 14	YSU/Zoom/BA 340 6:15pm	7	
15	Tue 12/7	Final Exam Review	YSU/Zoom/BA 340 6:15pm		
16	Tues 12/14	<b>Final Exam</b> BA 340 -Section 01E D2L – Sections 01W-CRW	<b>All Students</b> <b>6:15pm-8:15pm</b>		100
	Total Points	500		100	400

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, scanning to PDF, YouSeeU, 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 Homework. Pay attention to textbook examples. 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>

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 (except Sundays) Monday-Saturday 9am – 7pm.

## COURSE AND UNIVERSITY PROCEDURES/POLICIES

### Course Specific Procedures/Policies

See 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/due dates** will be posted **“D2L Announcements.”**

## 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>

### TAMUC Attendance

For more information about the attendance policy please visit the [Attendance](#) webpage and [Procedure 13.99.99.R0.01](#).

<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/not participating, 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 Services**

Texas A&M University-Commerce

Library- Room 162

Phone (903) 886-5930

Fax (903) 468-8148

Email: [StudentDisabilityServices@tamuc.edu](mailto:StudentDisabilityServices@tamuc.edu)

Website:

<http://inside.tamuc.edu/campuslife/campusServices/StudentDisabilityServices/default.aspx>

### **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 since race, color, religion, sex, national origin, disability, age, genetic information, or veteran status. Further, an environment free from discrimination because 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.