

# Acct 3305 Federal Income Taxation 793, SpB, 2020



## Syllabus

### Basic Information

H. Hull CPA

E-MAIL: [hull\\_h@utpb.edu](mailto:hull_h@utpb.edu)

OFFICE HOURS: MW 2:00-4:00 and Tue 1:00-2:00; also by appointment.  
The professor will respond to all email inquiries within 24 hours on weekdays and 48 hours on weekends. Be sure to use the Inbox tool in Canvas. The professor will check the discussion board at least twice a week. Assignments will be graded within one week of submission, individual feedback or general feedback will be provided. In case of emergencies, you may contact the UTPB School of Business at 432-552-2170.

This course is a Web Course and is conducted within Canvas at <http://utpb.instructure.com>

**NOTE:** The due dates and times for the activities will adhere to the Central Time Zone.

### Course Description

Course Catalog Description:

Federal Income Tax law, rules and regulations relating to individuals and introduction to business entities.

Measurable Learning Outcomes:

By the end of this course, you will be able to:

- Identify a broad range of tax concepts and types of tax payers
- Analyze the role of taxation in the business decision-making process
- Interpret basic tax research and formulate tax planning
- Demonstrate professional standards and ethics

- Compare and contrast the interrelationship between financial accounting and tax accounting
- Describe basic tax forms used for federal income tax

### Prerequisites:

Completing Accounting 2301 & 2302 with a "C" grade or better.

## Materials

### Required Materials:

Income Tax Fundamentals 2017 (with H&R Block™ Premium & Business Access Code for Tax Filing Year 2016), 35th Edition Cengage Learning

Gerald E. Whittenburg; Steven Gill; Martha Altus-Buller  
ISBN-10: 1-305-87273-8  
ISBN-13: 978-1-305-87273-8

### Optional materials:

None

## Important Academic Dates

UTPB [Academic Calendar](#)

## Course Overview

- **BI-WEEKLY EXAMS:** You will have an exam every other week over the chapters covered during those weeks. These exams may include multiple choice, problems, and essay questions.
- **DISCUSSION ASSIGNMENTS:** There are 4 discussion forum assignments. You will be expected to compose a response to the case and then comment on your classmates' responses. Students are expected to make 1 initial post to the question and to respond to at least 2 other student's initial post. Your initial post should be completed at least 2 days prior to the due date for full credit.
- **FINAL EXAM:** The final exam is comprehensive.
- **TAX RETURNS:** There will be 10 tax returns:
- **HOMEWORK ASSIGNMENTS:** There will be 11 homework assignments that will be submitted online.

### Grading:

Course Activity	Points	Percentage of Total Grade
Authentication	5	.5
Bi-Weekly Exams (4 @ 100 points each)	400	40
Homework Assignments (best 10 of 12)	200	20
Discussion Cases (4@ 25 points each)	100	10
Tax Returns (11 @ points vary in value from 5 points to 150 points)	295	29.5
Total Points	1000	100%

### Grading Scale:

Grade Range	Letter Grade
810 and above	A
720 to 809	B
630 to 719	C
540 to 629	D
Less than 540	F

\*Unless otherwise stated, all materials, activities, and assessments are required and are not optional.

### Communication, Grading & Feedback:

*What is your preferred method of contact? How long should a student expect to wait for a reply to a message? How long for return of graded assignments? How will you provide individual feedback on performance?*

### Time Management:

Below is my estimate of the minimum weekly time requirements to earn an above average grade in this course during the **eight-week semester**:

Weekly estimate of time for this course is 18 – 24 hours per week

## Policies

### Discussion Board

Discussion Board is primarily for discussing course related topics and issues. Best practices are:

- Read all message postings in online discussion.
- Respond to the question directly
- Reply to minimum of two other student posts.
- Use a person's name in the body of your message when you reply to their message.
- Avoid postings that are limited to 'I agree' or 'great idea', etc.
- Ensure responses to questions are meaningful, reflective.
- Support statements with concepts from course readings, refer to personal experience, examples.
- Follow **Rules of Behavior (below)**.

## Rules of Behavior

Discussion areas are public to every student in this class (including your instructor) who will see what you write. Please pay attention to the language you use and adhere to the following guidelines:

- Do not post anything too personal.
- Do not use language that is inappropriate for a classroom setting or prejudicial in regard to gender, race, or ethnicity.
- Do not use all caps in the message box unless you are emphasizing (it is considered shouting).
- Be courteous and respectful to other people on the list
- Do not overuse acronyms like you would use in text messaging. Some of the list participants may not be familiar with acronyms.
- Use line breaks and paragraphs in long responses.
- Write your full name at the end of the posting.
- Be careful with sarcasm and subtle humor; one person's joke is another person's insult.

## Make-Up/Late Submission Policy

All course activities must be submitted before or on set due dates and times. If the student is unable to abide by the due dates and times, it is her/his responsibility to contact the instructor immediately. Late work will be accepted only in the most extreme circumstances.

## Academic Dishonesty/Plagiarism/Cheating

The academic community regards academic dishonesty as an extremely serious matter, with serious consequences. Any effort to gain an advantage not given to all students is dishonest whether or not the effort is successful. Any suspicion of academic dishonesty will be reported and investigated. A student who engages in scholastic dishonesty that includes, but is not limited to cheating, plagiarism, and collusion will receive an “F” for the course.

All persons involved in academic dishonesty will be disciplined in accordance with University regulations and procedures. For complete information on UTPB student conduct and discipline procedures consult the [University's Handbook: Scholastic Dishonesty](#).

**Academic dishonesty** includes, but is not limited to cheating, plagiarism, collusion, falsifying academic records, misrepresenting facts, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student such as, but not limited to, submission of essentially the same written assignment for two courses without the prior permission of the instructor, or the attempt to commit such acts.

**Plagiarism** includes, but is not limited to the appropriation of, buying, receiving as a gift, or obtaining by any means material that is attributable in whole or in part to another source, including words, ideas, illustrations, structure, computer code, other expression and media, and presenting that material as one's own academic work being offered for credit.

## Attendance and Class Participation

Regular and active participation is an essential, unmistakably important aspect of this online course. Students will log on a minimum of three times every seven days. All students are expected to do the work assigned, notify the instructor when emergencies arise.

## Tracking

The learning management systems have a tracking features. Statistics are collected that quantifies how often and when students are active in the course and provides information if the student has accessed different pages of the course.

## Absenteeism

All the course activities have set dates to be completed and submitted. After the due dates the activities will not be available for the students. Not logging into an online course is considered absenteeism. Contact instructor immediately in case of emergency

medical situation.

## Course Incomplete/Withdrawal/Grade Appeal

All students are required to complete the course within the semester they are signed up. Incomplete grades for the course are rarely given, will only be granted if the student provides a valid, documented excuse for not being able to complete the course on time, and has contacted the instructor prior to the scheduled last class to request an extension. The student signs a contract that includes the incomplete course activities and the new due dates.

Find information and dates regarding drops and withdrawals consult the University Handbook: [Drops and Withdrawals](#) and [Appeal Process](#).

## Accommodation for Students with Disabilities

**Students with Disabilities:** The University of Texas of the Permian Basin in compliance with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act provides “reasonable accommodations” to students with disabilities. Any student with a disability who is requesting an accommodation for this course must provide the instructor with official documentation in the form of a letter from the ADA Officer for Students. Only those students who have officially documented a need for an accommodation will have their request honored.

**ADA Officer for Students:** Mr. Paul Leverington

**Address:** Mesa Building 4243

**Voice Telephone:** 432-552-3702

**Email:** [Leverington\\_P@utpb.edu](mailto:Leverington_P@utpb.edu)

For the accessibility and privacy statements of external tools used within courses, go to [Accessibility and Privacy Statements](#).

## Computer Skills, Technical & Software Requirements

This course is designed as a web-based class, which necessitates specific computer expertise on the part of the student, specific computer equipment or programs, and a commitment on the part of the student beyond that of most other courses. Students must meet specific course prerequisites designed to help ensure student success in this course. The student should be sufficiently comfortable in an online environment to handle basic web navigation and to upload and download assignments.

Students can use cloud version of Word, PowerPoint and other Microsoft products through use of their UTPB Outlook 365 and UTPB email address. For more information refer to [UTPB Office 365 Page](#).

## Computer Technical Requirements

See [Technical Requirements](#).

## Online Student Authentication

UTPB requires that each student who registers for a distance course is the same student who participates in, completes, and receives credit for the course. UTPB's Distance Education Policy requires faculty members to employ at least two methods of verification to ensure student identities. To access online courses students must login to the UTPB learning management system using their unique personal identifying username and secure password. UTPB's Distance Education Policy requires at least one additional student identification method within the course that has been determined and approved by the faculty or academic program. This process will be with presentation of ID and photo to an assignment within Canvas.

\*Approved photo identifications are: passports, government issued identification, driver's licenses, military ID from DoD. Dual credit and early college high school students use school district identifications.

## Preparation for Emergencies

### Computer Crash

Not having a working computer or a crashed computer during the semester will NOT be considered as an acceptable reason for not completing course activities at a scheduled time. NOTE: Identify a second computer before the semester begins, that you can use when/if your personal computer crashes.

### Complete Loss of Contact

If you lose contact with course connectivity completely (i.e. you cannot contact me via Canvas or email), you need to call instructor, and leave message regarding connectivity loss and contact information.

### Lost/Corrupt/Missing Files

You must keep/save a copy of every project/assignment on an external drive, UTPB Outlook 365 OneDrive, or personal computer. In the event of any kind of failure (e.g. virus infection, student's own computer crashes, loss of files in cyberspace, etc.) or any contradictions/problems, you may be required to resubmit the files.

## End-of-Course Evaluation & Instructor Evaluation

Every student is encouraged to complete an end-of-course evaluation/survey provided by UTPB. During the last few weeks of class, you will receive an announcement through email notifying you that the Course/Instructor Survey is available. You may follow the link in the email to complete the survey using the same credentials to access your courses here. When entering the emailed Survey link you will see a list of surveys for you to complete. Another way to find End-of-Course Evaluations is through your my.utpb.edu account > My Surveys & Evaluations are on the first page after you login.

The survey is anonymous and your responses are confidential. Your feedback is critical to us and to your instructor as we strive to improve our offerings, and our support of you, the students.

## Student Support Services

SERVICE	CONTACT
ADA Accommodation/Support	<a href="#">Testing Services &amp; Academic Accommodations Department</a> (432) 552-2630
Advising	<a href="#">UTPB E-Advisor</a> (432) 552-2661 <a href="#">UTPB Academic Advising Center</a>
Bookstore	<a href="#">UTPB Campus Bookstore</a> (432) 552-0220
Email, Outlook 365, my.utpb.edu	<a href="#">Information Resources Division</a> (IRD)
Financial Aid and Scholarship	<a href="#">UTPB Financial Aid</a> (432) 552-2620
Library	The <a href="#">J. Conrad Dunagan Library</a> Online at (432) 552-2370
Registrar	<a href="#">UTPB Registrar</a> (432) 552-2635
Student Services	<a href="#">Dean of Students</a> (432) 552-2600
Technical Support	<a href="#">Canvas</a> 1-866-437-0867
Tutoring & Learning	If you are taking courses through UTPB the following links



SERVICE	CONTACT
Resources	provide services: <a href="#">Smarthinking Online Tutoring</a> (provides tutoring services), SmarterMeasure (measures learner readiness for online course).

## Disclaimer & Rights

Information contained in this syllabus was to the best knowledge of the instructor considered correct and complete when distributed for use in the beginning of the semester. However, the instructor reserves the right, acting within the policies and procedures of UTPB to make changes in the course content or instructional techniques without notice or obligation. The students will be informed about the changes, if any.

## Copyright Statement

Many of the materials that are posted within UTPB courses are protected by copyright law. These materials are only for the use of students enrolled in the course and only for the purpose of the course. They may not be further retained or disseminated.

## Schedule

Date	Chapter	Topic
<b>March 9</b>	1	The Individual Income Tax Return
<b>9-11</b>	2	Gross Income and Exclusions
<b>12 - 14</b>	3	Business Income and Expenses Part 1
<b>15 - 17</b>	4	Business Income and Expenses Part 2
<b>18 - 20</b>	EXAM	Exam 1 open: chapters 1 – 4: Discussion Topic 1 due
<b>March 21 - 25</b>	5	Itemized Deductions
<b>26- 29</b>	6	Credits and Special Taxes
<b>March 30 - April 3</b>	EXAM	Exam 2 open: chapters 5 & 6: Discussion Topic 2 due

Date	Chapter	Topic
<b>4 - 9</b>	7	Accounting Periods and Methods of Depreciation
<b>10-15</b>	8	Capital Gains and Losses
<b>April 16 - 20</b>	EXAM	Exam 3 open: chapters 7-8: Discussion Topic 3 due
<b>21-25</b>	10	Partnership Taxation
<b>26 - 30</b>	11	The Corporate Income Tax
<b>May 1-May 5</b>	12	Tax Administration and Tax Planning
<b>May 6 - May 8</b>	Final Exam	Final Exam open: Comprehensive: Discussion Topic 4 due

Sample Syllabus