Professor: Megan Burke, Ph.D., CPA (VA)
Office: This is an online course. I have no set office hours and there are no set class times. You may stop by my office on the main campus (BA 122) on Wednesday afternoons. Appointments are recommended.
Email: Megan.Burke@tamuc.edu
Office Hours: Online chat will be scheduled for most Wednesdays at 12:00 p.m. (Central). You are not required to attend. I will log on and be available for live chat. If no one joins after 10 minutes, I will log off. Questions can be emailed to me or posted to the online forum. Posting is the preferred method so that other students may join in answering questions.

Course Description
ACCT 551, Advanced Issues in Taxes, examines advanced issues in taxes. Topics include multistate corporate taxation, individual taxes, international taxes, fiduciary responsibility and returns, and current topics. Students will use online tax research services.

Course Embedded Assessment Objectives
1. Students will be able to identify and describe recurring or emerging tax issues and conduct tax research.
2. Students will be able to identify and describe tax concepts, calculations and obligations related to common entities, transactions or events not covered by other tax classes.
3. Students will be able to identify and describe tax concepts, calculations and obligations related to international business.

Textbooks and Materials

Financial Calculator: Any type is acceptable. We have found that the HP-12C is an excellent choice.

Computer: High speed internet connection is suggested and recommended. Students will search various databases to gather information. Some databases or sources may charge access fees. You are required to gain familiarity with and download information from the Internal Revenue Service website (http://www.irs.gov/), our University library (http://www.tamu-commerce.edu/library/), and other sources.

Student Responsibilities
Learning is every student’s responsibility. My role as your professor is to facilitate your learning process. Each student is required to:
1. Read assigned material on schedule.
2. Listen to published lectures and review other published material each week.
3. Complete assignments within the posted time frames.
4. Participate in the class online forum (Student Lounge) by posting questions and answering questions posted by classmates and/or myself.
5. Prepare diligently for weekly assignments.
6. Respect the e-learning environment by being prepared and observing net-etiquette.

**Evaluation**

Grades are based upon total points received.

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Points</th>
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<tbody>
<tr>
<td>Judicial Brief</td>
<td>100</td>
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<tr>
<td>Research Memo</td>
<td>100</td>
</tr>
<tr>
<td>Tax Topic Paper</td>
<td>100</td>
</tr>
<tr>
<td>Final Exam</td>
<td>100</td>
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<tr>
<td>Depreciation Case</td>
<td>200</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>600</strong></td>
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Expect the exam to be difficult. I prefer to test students at their upper limits so that those who study vigilanty have the opportunity to shine. 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. The levels of mastery are:

- 90 – 100% A
- 80 – 89% B
- 70 – 79% C
- 60 – 69% D
- <60% F

**Exam Rubric**

4 – The student’s answers show a mastery level of understanding of the concept(s).
3 – The student’s answers show proficient understanding of the concept(s).
2 – The student’s answers show a basic understanding of the concept(s).
1 – The student’s answers show minimal understanding of the concept(s).

**Depreciation Case Rubric**

4 – The student’s submission has the correct entries and final results which show a masterly level of understanding of the concept(s).
3 – The student’s submission has most of the correct entries and the final results show a proficient understanding of the concept(s).
2 – The student’s submission has some correct entries and the final results show a basic level of understanding of the concept(s).
1 – The student’s submission has few correct entries and the final results show a minimal understanding of the concept(s).

**Tax Research Memo, Tax Topic Paper and Judicial Brief Rubric**

4 – The student’s submission shows a mastery level of understanding of the concept(s).
3 – The student’s submission shows a proficient understanding of the concept(s).
2 – The student’s submission shows a basic understanding of the concept(s).
1 – The student’s submission shows a minimal understanding of the concept(s).
Assignments

All reading assignments should be completed before logging in and completing the online course content. We will be covering a lot of material this semester and it is important to stay caught up so that you will be prepared for your assignments. Assignments will be given deadlines, which must be adhered to. Late assignments will not be accepted. Students are required to take all examinations within the posted timeframe. There are no make-up exams. Exams will be online. You will log in during the timeframe that the exam is open to be taken and complete the exam in one sitting.

Attendance/Participation

One advantage of an online course is that you do not have to be in a certain place at a certain time. You can study when convenient and log into the course and review course content when convenient. I will have an online class each Wednesday at 12:00 p.m. (Central) at which time you may log in and join in the class questions and discussions. I will use this time to review answers to assigned problems and review for exams. You are not required to attend the Wednesday chat. These sessions will be recorded and you can log on anytime to review the chat session. Be sure to post your answers to questions posed by me or your peers. Also, use of the forum to ask questions will benefit all of the class. We have a lot of smart students who can often answer questions quicker than I may be able to. I will review discussions on the forum and offer corrections and/or additional explanations when needed.

Technology Requirements

The following information has been provided to assist you in preparing to use technology successfully in this course.

- Internet access/connection – high speed recommended (not dial-up)
- Headset/microphone (if required for synchronous sessions in an online course)
- Word Processor (i.e. MS Word or Word Perfect)

Additionally, the following hardware and software are necessary to use eCollege:

Our campus is optimized to work in a Microsoft Windows environment. This means our courses work best if you are using a Windows operating system (XP or newer) and a recent version of Microsoft Internet Explorer (6.0, 7.0 or 8.0).

Your courses will also work with Macintosh OS X along with a recent version of Safari 2.0 or better. Along with Internet Explorer and Safari, eCollege also supports the Firefox browser (3.0) on both Windows and Mac operating systems.

It is strongly recommended that you perform a “Browser Test” prior to the start of your course. To launch a browser test, login to eCollege, click on the “myCourses” tab and then select the “Browser Test” link under Support Services.

Communication and Support

Texas A&M University – Commerce provides students technical support in the use of eCollege. The student help desk may be reached by the following means 24 hours a day, seven days a week.

- Chat Support: Click on “Live Support” on the tool bar within your course to chat with an eCollege Representative.
- Phone: 1-866-656-5511 to speak with an eCollege Technical Support Representative
• Email: helpdesk@online.tamuc.org to initiate a support request with an eCollege Technical Support Representative.
• Help: Click on the “Help” button on the toolbar for information regarding working with eCollege.

**Ethics**

Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breach of ethics, including, but not limited to: illegal activity, dishonest conduct, cheating, plagiarism or collusion will result in failure on the assignment and/or further academic sanctions (i.e. failure of the course, dismissal from class and/or referral to the Dean of the College of Business and Entrepreneurship). You will be required to sign the Academic Honesty Policy and submit it within the first two weeks of class. **Failure to submit a signed Academic Honesty Policy will cause a 50 point deduction from your overall score for the class.**

**Academic Honesty Policy**

The College of Business and Entrepreneurship at Texas A & M University-Commerce will strive to be recognized as a community with legal, ethical, and moral principles and to practice professionalism in all that we do. Failure to abide by these principles will result in sanctions up to and including dismissal. Five different types of activities that will bring sanctions are as follows:

- **Illegal activity** – Violation of any local, state, or federal laws that prohibit the offender from performance of his or her duty.
- **Dishonest Conduct**: Seeking or obtaining unfair advantage by stealing or receiving copies of tests or intentionally preventing others from completing their work. In addition, falsifying of records to enter or complete a program will also be considered dishonest conduct.
- **Cheating**: The unauthorized use of another’s work and reporting it as your own.
- **Plagiarism**: Using someone else’s ideas and not giving proper credit.
- **Collusion**: Acting with others to perpetrate any of the above actions regardless of personal gain.

**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 Code of Student Conduct from Student Guide Handbook).

**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 132
Phone (903) 886-5150 or (903) 886-5835
Fax (903) 468-8148
Email

Emails are typically the best way to contact me. I will try to respond to all emails within 24 hours during the week. Emails received during the weekend may not receive a response until Monday. If you do not receive a response in that timeframe, please re-send the email.

Other

University policy will be followed in regards to withdrawals during the semester. *It is the student’s responsibility to conform with the university rules relating to dropping or withdrawing from the course.*

**NOTE:** *This syllabus is subject to change as needed to meet the objectives or administration of the course at the discretion of the professor. It is not anticipated that there will be any substantive changes.*
<table>
<thead>
<tr>
<th>Dates</th>
<th>Chapter</th>
<th>Topic(s)</th>
<th>Assignments</th>
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<tbody>
<tr>
<td>1/14/13 – 1/20/13</td>
<td>1</td>
<td>Introduction to course</td>
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<td>Legislative Sources of Authority</td>
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<td>1/21/13 – 1/27/13</td>
<td>2 &amp; 3</td>
<td>Administrative Sources of Authority</td>
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<td>Judicial Sources of Authority</td>
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<td>1/28/13 – 2/3/13</td>
<td>4</td>
<td>Tax Research – Locating and Assessing Tax Authority</td>
<td>• Judicial Brief Due on 2/3/13 at 11:59 p.m. central</td>
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<td>Landmark Judicial Decisions - Deductions</td>
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<td>2/11/13 – 2/17/13</td>
<td>7 &amp; 8</td>
<td>Landmark Judicial Decisions – Property Transactions</td>
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<td>Landmark Judicial Decisions – Accounting Records, Accounting Methods and Income Allocations</td>
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<td>2/18/13 – 2/24/13</td>
<td>9 &amp; 10</td>
<td>Tax Practice – Procedures, Administration and Sanctions</td>
<td>• Tax Research Memo Due on 2/24/13 at 11:59 p.m. central</td>
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<td>Tax Communications Between the Client, Tax Preparer and the IRS</td>
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<td>Introduction to Tax Planning</td>
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<td>3/4/13 – 3/10/13</td>
<td>11</td>
<td>Tax Planning for Individuals</td>
<td>• Tax Topic Paper Due on 3/10/13 at 11:59 p.m. central</td>
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<td>3/11/13 – 3/17/13</td>
<td>Spring Break</td>
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<td>3/18/13 – 3/24/13</td>
<td>12 Tax Planning for Compensation and Retirement</td>
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<td>Gift and Estate Tax Planning II – Trusts and Closely-Held Business Strategies</td>
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<td>4/1/13 – 4/7/13</td>
<td>15 Business Planning – Choice of Entity</td>
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<td>4/8/13 – 4/14/13</td>
<td>16 Tax Planning Strategies – Business Entities</td>
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<td>4/15/13 – 4/21/13</td>
<td>Multinational Taxation</td>
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<td>4/22/13 – 4/28/13</td>
<td>18 Tax Reform Proposals</td>
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<td><strong>Depreciation Case Due on 4/28/13 at 11:59 p.m. central</strong></td>
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<td>4/29/13 – 5/5/13</td>
<td><strong>Complete the Final Exam: Comprehensive – Exam is due on 5/5/13 at 11:59 p.m. central</strong></td>
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<td><strong>Comprehensive with an emphasis on planning and strategy</strong></td>
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