Sales, Franchise, & Other Taxes

ACCT 550.01W (CRN# 22664) – Web Based Class

ACCT 550.01E (CRN# 22225) – T 6:15p-8:50p Location: BA 340

Course Syllabus
Spring 2014 Semester

Professor	Dr. Ray Rodriguez, CPA
Office No.	116 in the Accounting Department office on the Commerce campus
Office Phone	(903) 886-5804 (or you can call/text my cell 618.203.3123, if urgent)
Office Hours	T & W 4:00p-6:00p at BA 116
Professor's email address: ray.rodriguez@tamuc.edu **Class Webpage:** eCollege ACCT 550 Class Website. This will be the website where you find class announcements, handouts, assignments, etc.	

COURSE MATERIALS:

Required:

Only **Chapter 24** of *South-Western Federal Taxation 2013: Comprehensive, 36th ed*. by Hoffman, Maloney, Raabe, & Young (9781133189619). The single eChapter only costs $6.49 on: http://www.cengagebrain.com/shop/isbn/9781133189619

Multistate Corporate Tax Course 2012 by Healy & Schadewald (9780808027096). Available here at no cost: http://www.cchgroup.com/opencms/opencms/web/TAA/LP/all/Books/printcpe/pdfs/Top_Multstate_12_ebook.pdf

Multistate Corporate Tax Course 2013 by Healy & Schadewald (9780808031147). Available here at no cost: http://www.cchgroup.com/opencms/opencms/web/TAA/LP/all/Books/printcpe/pdfs/Top-Multistate-13-book-ebook.pdf

Multistate Corporate Tax Course 2014 by Healy & Schadewald. Available here at no cost: http://www.cchgroup.com/opencms/opencms/web/TAA/LP/all/Books/printcpe/pdfs/Top_Multistate_14_ebook.pdf

COURSE OBJECTIVES:

Course Description: This course explores taxes imposed by state and local governments. Taxes include sales, income, real estate, franchise, use, and other types of taxes. Students are exposed to different taxing bodies that impose taxes and the justification of and amounts subject to taxation. Students will use online tax research services.

Course Embedded Assessment Objectives:

- Students will be able to demonstrate knowledge of the sales tax law and its operation.
- Students will be able to demonstrate knowledge of the franchise tax law and its operation.
- Students will be able to demonstrate knowledge of other state tax laws.

COURSE GRADE DETERMINATION:

Exams (2)	50%
Quizzes (13), 3 lowest dropped	25%
Paper	25%
Total	100%

An absolute grade scale of 60-70-80-90 will be the starting point for grading. The professor reserves the right to make deviations from this scale in the students' favor. No deviations to the students' detriment will ever be made

from that scale. However, this should NOT be interpreted to mean that course grades are "curved". The grade scale mentioned above controls.

Grading: You will get the grade you earn. I do not "give" grades. Everyone starts out with an A. Everyone can keep it by doing the right things. Learn the material. Concentrate on furthering your education rather than plotting ways to get your professor to "give" you extra points or round your grades. Don't cheat. There are plenty of opportunities to earn a good grade.

EXAMS/QUIZZES/REPORT:

Quizzes: A series of 13 short quizzes will be administered online. These quizzes will cover material from the assigned chapters, online lectures, and/or other assigned materials (e.g. videos, articles, etc.). The 3 lowest quiz grades will be dropped.

Report: Due no later than midnight, May 4. Students must select a state that is not their home state. Students must compare and contrast differences in taxes between the state selected and the student's home state. Students may identify other differences that may impact an entity conducting business in a multistate environment. Communication with state leaders, government officials, or academics is encouraged (but not required). Papers may not exceed 15 pages (excluding references) and must be in APA format submitted via the dropbox in eCollege.

RUBRIC FOR REPORT
0 - 15=Difficult to read, unorganized, weak, lacks references, or not well developed.
16 - 30= Paper contains material grammatical errors or gross mistakes and not well developed.
31 - 35=Paper organized, not fully developed, insufficient evidence or other flaws to undermine paper.
36 - 40=Paper organized, followed most APA or MLA guidelines, few grammatical errors, mostly easy to read, and identified relevant metrics and applied them in order to support a well-reasoned analysis and/or decision.
41 - 45 = Paper organized, significantly followed APA or MLA guidelines, few grammatical errors, mostly easy to read, and identified relevant metrics and applied them in order to support a well-reasoned analysis and/or decision.
46 - 50=Paper was well written, organized, informative, easy to read, and followed APA or MLA format, including proper references. Identified relevant metrics and applied them in order to support a well-reasoned analysis and/or decision.

Exams: There will be 2 exams during the semester. You will be expected to apply the concepts from class and in the reading (even if not covered in class). The exact coverage of each test will be discussed in class prior to the test. Exams will be taken in the eCollege system and will be made available at least two days before they are due. Once you begin your exam, you will have a 2 hour window to complete it – NO EXCEPTIONS. Exams must be completed by 11:59 pm on the date indicated. Make sure you have a 2 hour window available to take the exams.

eCollege ONLINE SUPPORT FOR QUESTIONS:

Virtual Office: You should post all questions pertaining to the course to the Virtual Office located under each chapter or exam. This will allow everyone in the course to answer each other's questions and to have access to all questions and any posted answers. Many of you will have the same questions and this will reduce the number of times that the same answer will have to be given. You should always check the Virtual Office postings to see if your question has already been asked and answered before you post a question.

Email: Email is appropriate for personal questions related to your grade, etc., **but please DO NOT use it for course related questions that may be of interest to others.**

Technical Support: Please complete the student tutorial on using eCollege. eCollege has a help button on the top right of the screen to provide information while you are in a course. If at any time you experience technical problems (e.g., you can't log in to the course, you can't see certain material, etc.) please contact the eCollege Helpdesk, available 24 hours a day, seven days a week. The Helpdesk can be reached by sending an email to helpdesk@online.tamuc.edu or by calling 1-866-656-5511. Connect has a help link with FAQs and a Contact Us link for more specific problems.

UNIVERSITY POLICIES AND PROCEDURES:

Disability: 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, Gee Library Room 132, Phone (903) 886-5150 or (903) 886-5835, Fax (903) 468-8148, e-mail StudentDisabilityServices@tamuc.edu

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 Student's Guide Handbook, Policies and Procedures, Conduct)

Dropping or Withdrawal from the course: University policy will be followed in regards to all withdrawals during the semester. **To initiate a course drop, log into your My Leo account and then select the "Drop a Class" link.**

READING & HOMEWORK ASSIGNMENT DATES (SUBJECT TO MODIFICATION):

Below is a "best estimate" schedule for the class. Unexpected scheduling problems and interesting class discussions may result in rearrangement of the schedule. Current events may also cause the elimination or substitution of other material that may become more relevant. You may rely on this schedule as a BASIC outline for the course. The schedule is not a contractual agreement and students will receive guidance concerning alterations to the schedule below in class.

STAY CURRENT WITH THE SCHEDULED READING BELOW. Because of the nature of the material and texts, I will design lectures and projects to aid you in developing an integrated understanding of the material for the FULL SEMESTER IN MIND. HOWEVER, I am not here to read the book to you. My lectures are designed with the thought in mind that you have read relative materials at least once before watching the lecture video and at least once after watching the lecture video. Failure to do so will make an adequate understanding of that material and of the class discussion highly improbable.

WEEK 1: Orientation & Chapter 24 – Multistate Corporate Taxation (Quiz in eCollege)
WEEK 2: Module 1 – Corporate Income Taxation: Part 1 (Quiz in eCollege)
WEEK 3: Module 1 – Corporate Income Taxation: Part 2 (Quiz in eCollege)
WEEK 4: Module 1 – Corporate Income Taxation: Part 3 (Quiz in eCollege)
WEEK 5: Module 1 – Corporate Income Taxation: Part 4 (Quiz in eCollege)
WEEK 6: Module 1 – Corporate Income Taxation: Part 5 (Quiz in eCollege)
WEEK 7: Module 1 – Corporate Income Taxation: Part 6 (Quiz in eCollege)
WEEK 8: Exam I in eCollege
WEEK 9: Spring Break
WEEK 10: Module 2 – Sales and Use Taxes: Part 1 (Quiz in eCollege)
WEEK 11: Module 2 – Sales and Use Taxes: Part 2 (Quiz in eCollege)
WEEK 12: Module 2 – Sales and Use Taxes: Part 3 (Quiz in eCollege)
WEEK 13: Module 2 – Sales and Use Taxes: Part 4 (Quiz in eCollege)
WEEK 14: Module 2 – Sales and Use Taxes: Part 5 (Quiz in eCollege)
WEEK 15: Module 2 – Sales and Use Taxes: Part 6 (Quiz in eCollege)
WEEK 16: Exam II & **Report** in eCollege