



## **SYLLABUS**

ACCT 540 – Online

Advanced Income Taxation

**Summer II 2015, 5 weeks (July 13 – August 13)**

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<b>Professor:</b>	Jennifer H. Smith, JD, CPA, CFF, CFE
<b>Location:</b>	<b>Online</b>
<b>E-mail:</b>	<a href="mailto:Jennifer.Smith@tamuc.edu">Jennifer.Smith@tamuc.edu</a> ←-preferred
<b>Cell:</b>	214-842-0150 (text message or voicemail)
<b>Other:</b>	Post to “virtual office hours” section in the course home

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### ***Course Description:***

Welcome to ACCT 540, Advanced Income Taxation. The course is study of taxation of partnerships and corporations under current federal income tax laws. An emphasis will be on solving practical problems.

Prerequisite: ACCT 538.

**Required Textbook:** McGraw-Hill’s *Taxation of Individuals And Business Entities* 2014 Edition. ISBN: 978-0-07-786235-0.

**Financial Calculator** (Required). Any type is acceptable. We have found that the HP-12C is an excellent choice.

**Computer** (Required). 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 (i.e. AICPA, TSCPA’s, etc.)

### ***Communication:***

I do my best to respond to your emails in a timely manner, so please allow me a reasonable amount of time to respond, generally within one day during the summer session (though most likely more quickly).

1. First email at [Jennifer.smith@tamuc.edu](mailto:Jennifer.smith@tamuc.edu)
2. Call/text me at 214-842-0150
3. Backup email (use it only as backup): [smith.jennifer.harris@gmail.com](mailto:smith.jennifer.harris@gmail.com)

<p><b>**BE SURE TO INCLUDE ‘ACCT 540’ AND WHAT YOU ARE EMAILING ABOUT IN THE SUBJECT LINE OF YOUR EMAIL**</b></p>
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## **Assignments and Evaluations:**

Class discussions: 30%  
Homework assignments: 15%  
Test 1: 15%  
Test 2: 20%  
Test 3: 20%

Tests will consist of multiple choice, fill-in-the-blank, true/false, and short answer questions. They are open book. Do not use internet sources for the exams. Do not talk to other people about the exams. Do not work together on exams.

## **Evaluation:**

See ecollege schedule for specific due dates. Your first assignment and discussions are due on June 14, but do not wait to get started.

A: 90-100%	(excellent)
B: 80-89%	(good)
<b>C: 70-79%</b>	<b>(average)</b>
D: 60-69%	(almost passing)
F: Below 60%	(failing)

If you know in advance that you have legitimate issues with a due date, please let me know as soon as possible and I will work with you to make alternate arrangements.

Due dates are strictly enforced.

## **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 of assignment or exam (F) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business and Technology).

*"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).

I am fully aware that solutions, answers, research papers, previous versions of class materials, and options for purchasing answers to assignments are readily available to you. However, this class is not intended as an exercise in simply locating and repeating, paraphrasing, or even referring to other people's work. I encourage you to exchange ideas or discuss problems in order to reach a conclusion, but you are expected to demonstrate an appropriate level of mastery of the material on your own. Any assignments which bear too

close a resemblance to materials previously submitted or available elsewhere **will not receive credit.**

### ***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  
[StudentDisabilityServices@tamuc.edu](mailto:StudentDisabilityServices@tamuc.edu)**

You are not required to tell me about your specific disability, but I need you to let me know what sorts of accommodations you need (i.e., 15 extra minutes on exams). The school is responsible for accommodating disabilities like vision and hearing difficulties.

### ***Technical Support:***

The HelpDesk can be reached by emailing [helpdesk@online.tamuc.org](mailto:helpdesk@online.tamuc.org) or by calling **866-656-5511**. Additionally, you can click the “help” button located at the top of each page for more information.

If you have not already done so, please complete the student tutorial on using eCollege.

Newer versions of Explorer block pop-ups. You should disable the pop-up blocker to the online learning sites to avoid this problem. To temporarily turn it off or disable it for a specific web site, go to tools and then pop-up blocker and select the off or pop-up blocker settings. The off selection temporarily turns it off until the browser is closed and the settings selection lets you permanently allow a specific web site to use pop-ups.

Personal computer 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 Services such as Kinko's, an Internet cafe, or a bookstore such as Barnes & Noble, etc.

### ***Dropping or Withdrawals:***

University policy will be followed with regard 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.

***General Expectations:***

It is expected that you read and study the assigned materials, listen to the class audios, and review other materials provided. **We cover the same amount of material in the summer course as in the 15-week long semesters.** Plan accordingly.

The instructor's function is not to provide a "knowledge dump" to you, but instead to formulate and present issues in an accessible way and to help you with more challenging concepts of the course. It is assumed that you read and study the written materials to the degree you need to in order to gain understanding. Experience has shown repeatedly that students who take ownership of such tasks perform significantly better than those who hope for an instructor knowledge-dump. Your textbook authors have already provided a great deal of technical, conceptual, and practical information. Rather than memorizing, try to understand concepts and tie issues together.

YOUR GRADES **will** BE ADVERSELY AFFECTED BY:

- Indications of plagiarism, group work, or cheating.
- Indications that the quizzes and/or exams were completed by someone other than the registered student.
- Other actions as set forth in the student handbook and other materials available through TAMUC as well as the requirements set forth in your Academic Honesty Form.

Good luck in the course! Glad to have you.

Summer I 2015 (10 weeks)  
ACCT 562  
Professor Jennifer Smith