

# Course Syllabus

## ACCT 6350.011

The University of Texas at Dallas

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### Course Information

#### **Course**

Course Number Section	ACCT6350.011
Course Title	Individual Taxation
Term and Dates	Fall 2013

#### **Professor Contact Information**

Professor	Arthur M. Agulnek – Senior Lecturer – Accounting Area
Office Phone	972-883-4773 Fax 972-867-4245
Preferred method of communication	eLearning Messages Tool-will <b>not</b> respond to @utdallas.edu
Office Location	JSOM 4.222
Online Office Hours	By Appointment Only

#### **Course Pre-requisites, Co-requisites, and/or Other Restrictions**

There are no prerequisites for this class.

#### **Important information for CPA Candidates**

If you are considering taking the Uniform CPA Exam through the state of Texas, please note that of the 30-credit hours of upper-level accounting courses required to be eligible to sit for the exam no more than 15 of total 30 hours can be online. The remaining 15 credit hours must result from physical attendance at classes meeting regularly on the campus of the transcript-issuing institution. Please see the Texas State Board of Public Accountancy website at <http://www.tsbpa.state.tx.us/> for additional details.

#### **Course Description**

The course will rely heavily on lectures, regular homework, problems and case studies.

#### **Course Approach**

#### **Course Preparation and Participation**

Each student must accept the responsibility for course preparation. Thus, for each session, every student must study the assigned chapters and prepare the assigned questions and problems. The questions and problems will be used as a basis for furthering tax ideas and planning opportunities. **In addition, each chapter will be followed by a brief quiz. The quiz is for self-evaluation-they will not be graded! (PLEASE NOTE!!)**

#### Online Tests/Quizzes

You can access exams by clicking the Assessments link in the course menu and then clicking the available exam title links. Each quiz is timed and can only be accessed once within the scheduled time window. Please read the on-screen instructions carefully before you click the Begin Quiz button. After each exam is graded and released for reviewing, you may go back to the quizzes page and click the "Completed" link under status column of the quiz to review your quiz results and any feedbacks from the instructor. These are not part of your grade but assist you in determining if you have an understanding of the previous lecture and chapter. You are encouraged to follow up with the instructor on points that you missed and do not understand!

#### Professional Linkages

Individual income taxation is an important area for all accounting firms, including Big 4, regional and local firms. It continues to be a way of developing key relationships with executives. This class is also a prerequisite for all other classes in the tax curriculum at UTD.

#### Student Learning Objectives/Outcomes

##### To Use Critical Thinking

- To understand and apply income tax concepts which influence decisions of individuals. The course will concentrate on tax effects in the following areas:
  1. The Basic Tax Model
    - a. Computing Tax Liability
    - b. Determining Exemptions
  2. Determining Gross Income
  3. Determining Deductions
  4. Tax Effects of Property Transactions
- To determine the tax liability for individual taxpayers with varying tax situations.
- To apply concepts to determine the best course of action for individual taxpayers when confronted with options involving tax planning.

##### To Understand the Ethical Considerations in Tax Practice

- To appreciate the requirements and concepts contained in the Statement on Responsibilities in Tax Practice.
- To understand the ethical issues that confronts both individual taxpayers and tax practitioners on a day-to-day basis.

To Enhance Communication Skills

- Completion of a comprehensive tax return case study **plus** an on line tax research project will improve your tax technology and communication skills. These projects will require the use of a computer based tax preparation program and a computer based tax research tool (Checkpoint). Additional information about these tools will be posted in due course.

To Enhance Understanding and Use of Computers

- By requiring the use of tax specific software to complete 2 projects.

**Required Textbooks and Materials**

Required Texts

- Concepts in Federal Taxation-2014 –Murphy-Higgins Student edition with CD ISBN=1285180542

**Suggested Course Materials**

Suggested Readings/Texts

Study Guide

This is a valuable study tool—it provides many test type questions and is recommended.

Textbooks and some other bookstore materials can be ordered online through [Off-Campus Books](#) or the [UTD Bookstore](#). They are also available in stock at both bookstores.

**Course Policies**

*Class Participation*

Students are required to login regularly to the online class site. The instructor will use the tracking feature in eLearning to monitor student activity. Students are also required to participate in all class activities such as discussion board, chat or conference sessions and group projects.

*Virtual Classroom Citizenship*

The same guidelines that apply to traditional classes should be observed in the virtual classroom environment. Please use proper netiquette when interacting with class members and the professor.

*Policy on Server Unavailability or Other Technical Difficulties*

The university is committed to providing a reliable online course system to all users. However, in the event of any unexpected server outage or any unusual technical difficulty which prevents students from completing a time sensitive assessment activity, the instructor will extend the time windows and provide an appropriate accommodation based on the situation. Students should immediately report any problems to the instructor and also contact the UTD eLearning Help Desk:

<http://www.utdallas.edu/elearninghelp>, 1-866-588-3192. The instructor and the UTD eLearning Help Desk will work with the student to resolve any issues at the earliest possible time.

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## Technical Requirements

In addition to a confident level of computer and Internet literacy, certain minimum technical requirements must be met to enable a successful learning experience. Please review the important [technical requirements](#) on the [Getting Started with eLearning webpage](#).

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## Course Access and Navigation

This course was developed using a web course tool called eLearning. It is to be delivered entirely online. Students will use their UTD NetID account to login at: <http://elearning.utdallas.edu>. Please see more details on [course access and navigation information](#).

To get started with an eLearning course, please see the [Getting Started with eLearning webpage](#).

UTD provides eLearning technical support 24 hours a day/7 days a week. The services include a toll free telephone number for immediate assistance (1-866-588-3192), email request service, and an online chat service. Please use this link to access the UTD eLearning Support Center: <http://www.utdallas.edu/elearninghelp>.

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## Communications

This eLearning course has built-in communication tools which will be used for interaction and communication. Some external communication tools such as regular email and a web conferencing tool may also be used during the semester. For more details, please visit the [eLearning Tutorials webpage](#) for video demonstrations on numerous tools in eLearning.

### **Interaction with Instructor**

The instructor will communicate with students mainly using the Announcements, Messages and Discussions tools. Students may send personal concerns or questions to the instructor using the course Messages tool. The instructor will reply to student messages or Discussion board posts within 3 working days under normal circumstances. If I am away for a few days and will not be able to respond – you will be notified via an announcement in eLearning.

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## Student Resources

The following university resources are available to students:

**UTD Distance Learning:**

<http://www.utdallas.edu/elearning/students/cstudents.htm>

**McDermott Library:**

Students will need a UTD-ID number to access all of the library's online electronic resources (reserves, journal articles, ebooks, interlibrary loan) from off campus. For UTD students living within those counties who are taking online courses, a Comet Card is required to check out materials at the McDermott Library. For more information on library resources go to <http://www.utdallas.edu/library/distlearn/disted.htm>.

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## Student Assessments

**Grading Information**

*Weights*

1. Two tests – Exam #1 and Exam #2	200
2. Preparation of Tax Return	100
3. Short tax research project	100
4. Exam #3 - noncumulative	100
<b>Total</b>	<b>500</b>

Translation of the total point score into a letter grade will be based on the instructor's judgment. The letter grade will reflect each student's performance relative to the course and standards expected of graduate students at the University of Texas at Dallas.

**There are NO extra credit projects for this class-so please do not ask for one.**

Please see the syllabus for due dates etc.

*Grading Scale*

Scaled Score	Letter Equivalent
440-500	A
390-439	B
350-389	C
Less than 350	F

**Any curve is at the discretion of the instructor**-if a curve is given it is given to all students.

Class Participation: Students should read the assigned chapter and complete the assigned problems prior to class and participate in class discussion-via eLearning.

**There will be a 20 point penalty per day for each day that an assigned project is late. The assignments can be sent to via eLearning, e-mail / or Fax. They are all satisfactory ways of complying with due dates.**

Last Examination: The last examination-#3- will be limited to Chapters 11-15.The exam will be given online-similar to exam #1 and #2

*Accessing Grades*

Students can check their grades by **clicking “My Grades” in the Course menu** after the grade for each assessment task is released.

**Group Projects**

Groups will be assigned at the beginning of the class and will be announced under Announcements. The instructor may also use a group sign-up sheet to form groups for group assignments or projects. A private discussion area may be set up on the discussion board for internal group communications. A group chat room can also be created for each group to use. A web conference system is available for use. Teams can schedule a live web conference for team work. Please see the [Web Conferencing page](#) for instructions on making a reservation and other web conference information.

**Assignment submission instructions**

Locate the assignment in your eLearning course. You will submit your assignments in the required file format with a simple file name and a file extension. To submit your assignment, click the assignment name link and follow the on-screen instructions to upload and submit your file(s). For additional information on how to submit assignments, view the [Submitting An Assignment video tutorial](#).

**Please Note:** Each assignment link will be deactivated after the assignment due time. After your submission is graded, you may click each assignment’s “Graded” tab to check the results and feedback.

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For the team tax return preparation project assignment, one group member will submit the assignment for the group and all group members will be able to view the results and feedback once it's been graded.

### **Online Tests/Quizzes**

You can access quizzes/exams by clicking the quiz/exam icon on the designated page. Each quiz is timed, and the number of attempts allowed within a scheduled time window will be specified. Please read the on-screen instructions carefully before you click "Begin". After each quiz is graded and released, you may go back to the assessment and view your graded submission.

### ***Important, Time- Sensitive Requirement***

To assist the instructor and everyone in the class know who the students are and their backgrounds, the following information, formatted as shown below, **must** be sent to the **instructor (in the discussion database-student introduction ) immediately upon logging-in to the course.**

1. Last Name; First Name; UTD Degree Program and Expected Graduation Semester
2. Day- time Telephone Number and FAX Number; Day and Evening Email Addresses
3. Collegiate Degrees Earned; Years Earned; Name(s) of the Granting Institution(s)
4. Number of Earned Collegiate Semester Hours of Accounting; Where Earned (Institution)
5. Name of Current Employer; Your Position or Title; Months with Employer
6. A Short Statement of Your Career Objectives and How You Expect This Course to help you attain these objectives.

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<u>Week #/ Dates</u>	<u>Date</u>	<u>Topic</u>	<u>Assignments</u>
<b>1</b>	8/26/13	Introduction  Chapter 1    Chapter 16	None  Class Discussion Questions and Problems – 42,43,45,55,56,57,59,62,63,67 & 68  Class Discussion
<b>2</b>	9/2/13	Chapter 16  Chapter 2	Class Discussion Questions and Problems 34,37,40,42,47 & 51 Class Discussion Questions and Problems 20,22,23,28,30,32(do not write letter)-34,38,39,47,54,58,59,60,65 &69

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<b>3</b>	9/9/13	Chapter 3	Class Discussion Questions and Problems – 30,31,34,35,38,45,46,47,49,50,60,63,65-68,82-84
<b>4</b>	9/16/13	Chapter 4	Class Discussion Questions and Problems – 23-28,30,33,36,38,48,43- 45,47,48,57,60&65
<b>5</b>	<b>9/23/13</b>	<b>Test #1</b>	<b>Chapters 1,2,3,4 and 16</b> <b>Exam window 9/23/13-9/29/13 11:59PM</b>
<b>6</b>	9/30/13	Chapter 5  Chapter 6	Class Discussion Questions and Problems –27, 30,34,37- 42,44,50,52,53,55,58,66,&67  Class Discussion Questions and Problems-26,29,32-34,38-40,43,45- 47,49,54,55,57,61,66&77
<b>7</b>	10/7/13	Chapter 7	Class Discussion Questions and Problems-17,18,20-22,24- 26,28,29,33,35,36,39-42,46-48,53,53,55,60,61,67 &72
<b>8</b>	10/14/13	Chapter 8	Class Discussion Problems33- 36,38,41,44,51,52,54,56,58,60,61,70,71&80 <b>Tax Research Project Due-“Individual Project”-no later than 10/20/13</b>



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<b>9</b>	10/21/13	Chapter 9  Chapter 10	Class Discussion Questions and Problems -21,22,23,28,29,33,34,36,38,40,42-43,46-50,55,56,58,59,60,66,&70--89 (look at the fact pattern and think @ the solution to each of the various fact patterns)  Class Discussion Questions and Problems-27,29,31,32,37-41,45,46,54,55,58,59,61& 62 75 (look at the fact pattern and think @ the solution to each of the various fact patterns)
<b>10</b>	10/28/13	<b>Test #2</b>	<b>Chapters 5,6,7,8,9 and 10</b>  <b>Exam window 10/28/13-11/3/13 11:59PM</b>
<b>11</b>	11/4/13	Chapter 11  Chapter 12	Class Discussion Questions and Problems-22,,23,2526,29,33,36,37,39,43-47,56,60-62,66,68 & 90 (look at the fact pattern and think @ the solution to each) of the various fact patterns  Class Discussion Questions and Problems-19-26,29-31,36,37,39,41-44,46 & 50& 73 (look at the fact pattern and think @ the solution to each) of the various fact patterns

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12	11/11/13	Chapter 13	Class Discussion Questions and Problems –35-36,40,43,50,51,55,58-60,63 & 64
13	11/18/13	Chapter 14	Class Discussion Questions and Problems-18,19,27,34,39,45,53-55,63 & 64 <b>Case Study/Tax Return Due-Team/Group Project- 11/18/13 but no later than 11/26/13</b>
14	<b>NO CLASS 11/27/13</b>	<b>WINTER BREAK</b>	
15	12/2/13	Chapter 15	Class Discussion Questions and Problems-48,62,64-65,69,70,79,80,84,90-91
16	<b>12/9/13</b>	<i>Last Exam</i> <b># 3</b>	<i>Chapters 11,12,13,14 and 15</i> <b>Exam window 12/9/13-12/15/13 11:59PM</b>

## Academic Calendar

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### Scholastic Honesty

The University has policies and discipline procedures regarding scholastic dishonesty. Detailed information is available on the [UTD Judicial Affairs](#) web page. All students are expected to maintain a high level of responsibility with respect to academic honesty. Students who violate University rules on scholastic dishonesty are subject to disciplinary penalties, including the possibility of failure in the course and/or dismissal from the University. Since such dishonesty harms the individual, all students and the integrity of the University, policies on scholastic dishonesty will be strictly enforced.

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### Course Evaluation

As required by UTD academic regulations, every student must complete an evaluation for each enrolled course at the end of the semester. A link to an online instructional assessment form will be emailed to you for your confidential use.

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#### Guidelines for Research Paper-Please read the entire section

Due date-week beginning 10/14/13 but no later than 10/20/13.

**“This is an “individual” research project.”**

**(No later than 10/20/13)**

1. State the relevant facts.
2. UTD has available for students’ use of the RIA Checkpoint on-line tax service. The use of this system or a comparable computerized system is required.
3. Cite **one or more** of the following items in your short answer:
  - a. Code Sections
  - b. Treasury Regulations
  - c. IRS Revenue Rulings
  - d. Court Cases and/or Letter Rulings

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4. The format “**must**” be in the following format:
- Facts
  - Issues
  - Conclusions
  - Rationale-an analysis of the authorities that you used in arriving at your conclusions. You should cite the relevant cases, rulings, etc and tie them back to your fact pattern.
  - Any other format will **not** be acceptable and the paper will **not** be graded

Recommendations-if fact pattern and conclusion lend themselves to this.

You must use a **bulletized** approach in writing the paper.

**Do not cite IRS publications (i.e. Pub 590, Pub xxx or instructions to a tax form (10 points lost if you do). If the problem states write a letter- DO NOT DO IT-just follow the instructions above**

5. The paper should be no more than **two** pages in length, typed and double-spaced.
6. The paper is due the week of 10/14/13 but no later than 10/20/13
7. The paper will be graded on:
- a. Professionalism
  - b. Logical format.
  - c. Clarity-easy to understand by others
  - d. Creativity
  - e. **Appropriate and acceptable** writing style of a graduate student

**The basis for grading the paper is as follows:**

Writing is <b>clear, brief, articulate, &amp; grammatically correct</b>	20 points
Conclusions and rationale are logical, feasible, specific <b>and</b> are supported by analysis	15 points
Conclusions are correct and rationale cites appropriate authorities	10 points
Case, Internal Revenue code and ruling citations are Correct	5 points

Total for Research

50 points

*TOPICS FOR RESEARCH PAPER*

Please note assigned cases

“First” name begins with the letter

Chapter 16

	<u>Research Prob. #</u>
A-D	64
E-J	65
K-P	53
Q-T	52
U-Z	80

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**Guidelines for tax return preparation-a “group project”** Due date-week of 11/18/13

**but no later than 11/26/13**

- 1 Review the facts of the tax return carefully—please check eLearning for the assignment. The assignment is from the **2014 version of the text**
- 2 The tax return project **must** be completed using a computer based tax system.
- 3 The return **must not** be completed by manually or by typing-the 2 previous listed methods for preparing the tax return are **unacceptable** and will result in a -0- grade.
- 4 It is a **team project** and all members of the team must participate. If a team member is not available or refuses to respond to requests for meetings or participation-**please let me know**—and he/she will be informed that they need to work on their own and their grade will be reduced. Please do not waste your team members time or my time by failing to respond to messages or other attempts at contacting you. I have heard all of the reasons (EXCUSES) of why you did not timely respond. Just do not waste anyone’s time—we are all busy.
- 5 Most students enjoy the tax team approach-it simplifies their roles-and they end up spending less time on the project.

- 6 IF you do a significant amount of travel and find the team approach difficult to coordinate-please let me know as soon as possible and I will assure that you are not assigned to a team and will work solo.

Course & Instructor Policies  
(make-up exams)

Make up exams-which are **rare**-will be determined by instructor on a case-by-case basis

Late work-loss of 20 points/day

**“No special assignments other than those listed in the assignments”-therefore, please do not ask to do a special project to get points**

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## University Policies

The information contained in the following link constitutes the University’s policies and procedures segment of the course syllabus.

Please go to <http://go.utdallas.edu/syllabus-policies> for these policies.

***These descriptions and timelines are subject to change at the discretion of the professor.***

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