# Course Syllabus
# ACCT 6353
Jindal School of Management
The University of Texas at Dallas

## Course Information

**Course**
Course Number /Section          ACCT 6353
 Course Title                   Fundamentals of Taxation II
Term and Dates                  Fall 2016
Location                        Online

**Professor Contact Information**
Professor                       Steven J. Solcher
                                Senior Lecturer
Office Phone:                   972-883-5895
Email Address:                  steve.solcher@utdallas.edu
Office Hours:                   By appointment.  Office hours TBD.
Office Location                 JSOM 3.619

E-mail:
Please use either my eLearning email or my UTD email address to communicate with the instructor.

**Course Pre-requisites, Co-requisites, and/or Other Restrictions**
AIM 6350 or equivalent

**Course Description**
Course Approach
The course will rely heavily on lectures, PowerPoint presentations, textbook assignments and chapter quizzes.

 Course Preparation and Participation

Each student is responsibility for course preparation.  Thus, for each session, every student should study the assigned chapter and view the power points presentations.

**Texas CPA considerations:**

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.

Professional Linkages

Corporate taxation is an important area for all accounting firms, including large international, regional and local firms. It continues to be a way of developing key relationships with executives.


**Student Learning Objectives/Outcomes**
To Use Critical Thinking

To understand and apply income tax concepts that influence decisions of corporate managers.  The course will concentrate on tax effects in the following areas:
1. Creation of Corporations
2. Corporate Distributions
3. Corporate Reorganizations
4. Tax Practice and dealing with the IRS

To determine how distributions affect the tax liabilities of both the shareholders and the corporate entity.

To apply concepts to determine the best course of action for both the shareholders and the corporate entity.

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
To improve communication skills, students will prepare one Federal Corporate income tax return and a research project.

**Required Textbooks and Materials**
West Federal Taxation – Corporations, Partnership, Estate and Trusts, 2014 Edition, by Hoffman, Smith and Maloney, Thomson-Southwestern Publishing with CD.  The audios will tie to this version, however, others versions (including 2017- the current version) will work.

Textbooks and some other bookstore materials can be ordered online through Off-Campus Books or the UTD Bookstore.


**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.

**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.

**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 familiar with the eLearning tool, please see the Student eLearning Tutorials.

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.

**Student Resources**

The following university resources are available to students:

**UTD Distance Learning:**
http://www.utdallas.edu/elearning/students/cstudents.htm

**McDermott Library:**
Distance Learners (UTD students who live outside the boundaries of Collin, Dallas, Denton, Rockwall, or Tarrant counties) will need a UTD-ID number to access all of the library's 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/distance.html.

**Assignment submission instruction**
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 go to My Grades on the course menu and click the score link to check the results and feedback.

# Student Assessments

## Grading Information

Maximum Points

| | |
|---|---|
| 1.Three Exams | 300 |
| 2.  Final exam | 100 |
| 3.Preparation of Tax Return | 75 |
| 4.Chapter Quizzes | 50 |
| 5. Research project | 75 |
| **Total Points** | **600** |

## Course Policies

**Assignments:**

**Online Tests/Quizzes**

For exams 1, 2, 3 you will be given an on-line assessment via eLearning over the material in that section. It will be a timed exam of 2 hours. **The combined cumulative final will be a proctored test and you will be allowed 2.5 hours to complete the exam**.  See the information below for proctored tests.   All of the lectures, text book readings (unless specifically excluded by the instructor) assignments and discussions are valid material for an online test.  The proctored exam will be closed note/ closed book.  If you do not take the exam during the specified testing window, you will receive a 0 on the exam.  If you have conflicts with the testing window(s), you need to let me know as soon as possible BEFORE the testing window opens.  Make-up exams are only given under extreme circumstances – i.e. serious illness or death in the immediate family. Documentation supporting request must be provided.  Once the testing window is open NO exceptions will be made.  Any reschedules will be after the testing window – no exams will be allowed to be taken early.

> *PLEASE NOTE for ONLINE EXAMS: YOU WILL HAVE A 6 HOUR WINDOW TO LAUNCH THE EXAM AND THEN 2 HOURS TO COMPLETE THE EXAM.  FAILURE TO LAUNCH THE EXAM DURING THIS SHORT WINDOW WILL RESULT IN A GRADE OF ZERO IF YOU HAVE NOT CONTACTED THE INSTRUCTOR PRIOR TO THE START OF THE TESTING WINDOW WITH A VALID REASON FOR DEFERRAL.*

You can access exams by clicking the Exams link on the course menu or see the exam icon on the designated page. Each exam is timed and can be accessed only **one time** within the scheduled time window. Please read the on-screen instructions carefully before you click "Begin Assessment".   Online exams will utilize the Locked Down Browser functionality.

After each exam is graded you will see your grade posted in eLearning.

For quizzes:  you will be allowed one-hour total.  The quiz window will be a 24 hour period.

**Final Examination**

This course requires a proctored final examination. Local students can now take their exams on-campus at the **UTD Student Success Center - Testing Center** (no fee charge) during **(12/12-12/13)**. Please see the **UTD Student Success Center - Testing Center Website** for more information and check the hours of

operation and testing center policies.  Please be sure to view and follow the **Test Center Student Guidelines** found on the Testing Center main web page.  Students are required to make an appointment using the **RESERVE-A-SEAT** application to take the exam during the required exam test window as specified.  The UTD Testing Center is located at the McDermott Library basement (**Room MC 1.304**).  When you arrive to take your exam, you will sign in with your **Comet Card** (or **a photo ID & UTD ID number** if you do not have a Comet Card).

Students who find UTD geographically inconvenient may use a testing service of their choice at a convenient location to have the exam proctored. All exams must be completed within this required exam time window: **(12/12-12/13).** All students must inform the instructor of their outside testing location. A proctored exam application **must** be completed before **(11/12/16).** Please go to the **Proctored Exam Information** page to check out **Procedures for Arranging an Individual Proctored Exam** and to access and complete the **Online Proctored Exam application**. Please note students are responsible for any fee charge of their testing services. All completed exams must be received by **(12/14/16)** to allow timely grade reporting to the UTD Registrar.

The UTD Testing Center requests all students strictly follow the proctored exam scheduling deadlines. If any student needs special accommodations, please seek the instructor's approval in advance. If you have any questions about using either UTD or outside testing center service, please email TestingCenter@utdallas.edu

2. Tax Return and research project: Information concerning the tax return and project will be discussed in class and posted on ELearning by September 01, 2016.  The return are due no later than **11:59pm Nov 07, 2016.**  There are bonus points available for those who turn in the return early- this will also be discussed on September 01, 2016. **The research paper is due November 28, 2016.**

3. Chapter Quizzes:  There are 9 quizzes.  Quizzes are due at the end of each chapter and will be graded out of 10 points.  The quizzes are then averaged and are worth a total of 50 points out of a maximum of 550 points.

**Final Grade:**  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.  Grades will be curved as appropriate and the equivalent letter grade will be discussed when the test is returned.   I use the A, A-, B+, B, B-, C+, C, F system of grading.  As a reminder there is no A+ in Graduate School.

**Grading Scale:**

| | |
|---|---|
| **A:** | **94-100% of total points.** |
| **A-:** | **88-93%** |
| **B+:** | **85-87%** |
| **B:** | **82-84%** |
| **B-:** | **78-82%** |
| **C+:** | **75-77%** |
| **C:** | **70-74%** |
| **F:** | **>70%** |

## Academic Calendar

| Week of/Date | Topic | Assignments/ Test Dates |
|---|---|---|
| 08/22/2016 | Chapter 1 | Introduction/ Chapter 1   Problems 45, 46, 49<br>Tax return discussion |
| 08/29/2016 | Chapter 2 | Problems 41, 43, 44, 46, 46, 47, 48 |
| 09/05/2016 | Chapter 3 | Problems 17, 18, 22, 27, 47, 48, 50, 51 and Section 199. |
| 09/12/2016 | Chapter 4 | |
| 09/19/2016 | Chapter 4 | Problems 23, 25, 26, 27, 31, 33, 34. 36, 39, 41, 42, 47 |
| **09/25/2016** | **Exam #1 (Chapters 1-4)** | |
| 09/26/2016 | Chapter 5 | Problems 24, 25, 27, 28, 30, 32, 34, 36, 38, 40, 41 |
| 10/03/2016 | Chapter 6 | Problems 38, 39, 40, 43, 44, 46, 48, 49, 51, 56, 58, 60, 67 |
| 10/10/2016 | Chapter 7 | |
| 10/17/2016 | Chapter 7 | Problems 26, 28, 34, 38, 41, 44, 48, 50, 51 |
| **10/23/2016** | **Exam #2 (Chapters 5-7)** | |
| 10/24/2016 | Chapter 8 | Problems 32, 33, 36, 37, 39, 42, 44, 47, 50 |
| 10/31/2016 | Chapter 9 | TBD |
| 11/07/2016 | Partnerships:  Chapter 10<br>**Tax return due** | |
| **11/14/2016** | **Thanksgiving Week** | |
| 11/21/2016 | Chapter 10/ Chapter 11 | |
| 11/28/2016 | Chapter 17 | Problems 32, 37, 41, 45, 47, 53, 54<br>New Tax Issues/ Updates and Trends.  **Tax research paper due.** |
| **12/05/2016** | **Exam #3 (Chapters 8, 9, 10, 11, 17, Tax Updates).** | |
| **12/12-13/2016** | **Cumulative Final in Testing Center or proctored.** | |

## University Policies

### Sharing Confidential Information

Students considering sharing personal information in email, in person, or within assignments or exams should be aware that faculty members and teaching/research assistants are required by UT Dallas policy to report information about sexual misconduct to the UT Dallas Title IX Coordinator. Per university policy, faculty have been informed that they must identify the student to the UT Dallas Title IX Coordinator. Students who wish to have confidential discussions of incidents related to sexual harassment or sexual misconduct should contact the Student Counseling Center (972-883-2527 or after hours 972-UTD-TALK or 972-883-8255), the Women's Center (972-883-8255), a health care provider in the Student Health Center (972-883-2747), the clergyperson (or other legally recognized religious advisor) of their choice, or an off-campus resource (i.e., rape crisis center, doctor, psychologist). Students who are sexually assaulted, harassed, or victims of sexual misconduct, domestic violence, or stalking, are encouraged to directly report these incidents to the UT Dallas Police Department at 972-883-2222 or to the Title IX Coordinator at 972-883-2218. Additional information and resources may be found at http://www.utdallas.edu/oiec/title-ix/resources.

### Technical Support

If you experience any issues with your UT Dallas account, contact the UT Dallas Information Resources Help Desk: assist@utdallas.edu or call 972-883-2911.

UT Dallas 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.

### Field Trip Policies, Off-Campus Instruction and Course Activities

Off-campus, out-of-state, foreign instruction/travel, and course-related field trip activities are subject to state law and University policies and procedures regarding travel and risk-related activities.

Detailed information regarding this policy, in accordance to *Texas Education Code*, Section 51.950, can be accessed at the UT Dallas Policy Navigator, http://policy.utdallas.edu/utdbp3023, and

at http://www.utdallas.edu/administration/insurance/travel. Additional information is available from the office of the school dean.

## Student Conduct and Discipline

The University of Texas System (Regents' Rule 50101) and The University of Texas at Dallas have rules and regulations for the orderly and efficient conduct of their business. It is the responsibility of each student and each student organization to be knowledgeable about the rules and regulations which govern student conduct and activities. General information on student conduct and discipline is contained in the UT Dallas online catalogs (http://catalog.utdallas.edu).

The University of Texas at Dallas administers student discipline within the procedures of recognized and established due process. Procedures are defined and described in the Student Discipline and Conduct, UTDSP5003 (http://policy.utdallas.edu/utdsp5003). Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations (SSB 4.400, 972-883-6391) and online at http://www.utdallas.edu/deanofstudents.

A student at the University neither loses their rights nor escapes the responsibilities of citizenship. He or she is expected to obey federal, state, and local laws as well as the Regents' Rules, university regulations, and administrative rules. Students are subject to discipline for violating its standards of conduct whether such conduct takes place on or off campus, or whether civil or criminal penalties are also imposed for such conduct.

## Academic Integrity

*Academic Dishonesty:* The faculty expects from its students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrates a high standard of individual honor in his or her scholastic work.

Academic dishonesty can occur in relation to any type of work submitted for academic credit or as a requirement for a class. It can include individual work or a group project. Academic dishonesty includes, plagiarism, cheating, fabrication and collaboration/collusion. In order to avoid academic dishonesty, it is important for students to fully understand the expectations of their professors. This is best accomplished through asking clarifying questions if an individual does not completely understand the requirements of an assignment.

Additional information related to academic dishonesty and tips on how to avoid dishonesty may be found here: http://www.utdallas.edu/deanofstudents/maintain.

## Copyright Notice

It is the policy of the University of Texas at Dallas to adhere to the requirements of the United States Copyright Law of 1976, as amended, (*Title 17, United States Code*), including ensuring that the restrictions that apply to the reproduction of software are adhered to and that the bounds of copying permissible under the fair use doctrine are not exceeded. Copying, displaying, reproducing, or distributing copyrighted material may infringe upon the copyright owner's rights. Unauthorized distribution of copyrighted material, including unauthorized peer-to-peer file sharing, may subject students to appropriate disciplinary action as well as civil and criminal penalties. Usage of such material is only appropriate when that usage constitutes "fair use" under the Copyright Act. For more information about the fair use exemption, see http://copyright.lib.utexas.edu/copypol2.html. As a UT Dallas student, you are required to follow UT Dallas' copyright policy (UTDPP1043 at http://policy.utdallas.edu/utdpp1043) and the UT System's policy at http://www.utsystem.edu/ogc/intellectualproperty/copyrighthome.htm.

## Email Use

The University of Texas at Dallas recognizes the value and efficiency of communication between faculty/staff and students through electronic mail. At the same time, email raises some issues concerning security and the identity of each individual in an email exchange. All official student email correspondence will be sent only to a student's UT Dallas email address and UT Dallas will only consider email requests originating from an official UT Dallas student email account. This allows the University to maintain a high degree of confidence in the identity of each individual's corresponding via email and the security of the transmitted information. The University of Texas at Dallas furnishes each student with a free email account that is to be used in all communication with university personnel. The Department of Information Resources provides a method for students to have their UT Dallas mail forwarded to other email accounts. To activate a student UT Dallas computer account and forward email to another account, go to http://netid.utdallas.edu.

## Class Attendance

Regular and punctual class attendance is expected. Students who fail to attend class regularly are inviting scholastic difficulty. Absences may lower a student's grade where class attendance and class participation are deemed essential by the instructor.

In some courses, instructors may have special attendance requirements; these should be made known to students during the first week of classes.

## Withdrawal from Class

The administration at UT Dallas has established deadlines for withdrawal from any course. These dates and times are published in the Comet Calendar (http://www.utdallas.edu/calendar) and in the Academic Calendar http://www.utdallas.edu/academiccalendar). It is the student's responsibility to handle withdrawal requirements from any class. In other words, a professor or other instructor cannot drop or withdraw any student unless there is an administrative drop such as the following:

- Have not met the prerequisites for a specific course
- Have not satisfied the academic probationary requirements resulting in suspension
- Judicial affairs request
- Have not made appropriate tuition and fee payments
- Enrollment is in violation of academic policy
- Was not admitted for the term in which they registered

It is the student's responsibility to complete and submit the appropriate forms to the Registrar's Office and ensure that he or she will not receive a final grade of "F" in a course if he or she chooses not to attend the class after being enrolled.

## Student Grievance Procedures

Procedures for student grievances are found in university policy UTDSP5005 (http://policy.utdallas.edu/utdsp5005). In attempting to resolve any student grievance regarding disputes over grades, application of degree plan, graduation/degree program requirements, and thesis/and dissertation committee, advisor actions and/or decisions, evaluations, and/or other fulfillments of academic responsibility, it is the obligation of the student first to make a serious effort to resolve the matter with the instructor, supervisor, administrator, or committee with whom the grievance originated.

## Incomplete Grade Policy

As per university policy, incomplete grades may be given, at the discretion of the instructor of record for a course, when a student has completed at least 70% of the required course material but cannot complete all requirements by the end of the semester. An incomplete course grade (grade of 'I') must be resolved completed within

the time period specified by the instructor, not to exceed eight (8) weeks from the first day of the subsequent long semester. Upon completion of the required work, the symbol 'I' may be converted into a letter grade (A through F). If the grade of Incomplete is not removed by the end of the specified period, it will automatically be changed to F.

## AccessAbility Services

It is the policy and practice of The University of Texas at Dallas to make reasonable disability-related accommodations and/or services for students with documented disabilities. However, written notification from the Office of Student AccessAbility (OSA) is required (see http://www.utdallas.edu/studentaccess). If you are eligible to receive disability-related accommodations and/or services and to ensure accommodations will be in place when the academic semester begins, students are encouraged to submit documentation four to six weeks in advance. Students who have questions about receiving accommodations, or those who have, or think they may have, a disability (mobility, sensory, health, psychological, learning, etc.) are invited to contact the Office of Student AccessAbility for a confidential discussion.

The Office of Student AccessAbility provides:

1. Academic accommodations for eligible students with a documented permanent physical, mental or sensory disability
2. Facilitation of non-academic and environmental accommodations and services
3. Resources and referral information, and advocacy support as necessary and appropriate.

OSA is located in the Student Services Building, suite 3.200. They can be reached by phone at 972-883-2098, or by email at studentaccess@utdallas.edu.

## Religious Holy Days

The University of Texas at Dallas will excuse a student from class or other required activities, including examinations and travel time for the observance of a religious holy day for a religion whose places of worship are exempt from property tax under Section 11.20, of the *Texas Tax Code*.

Students are encouraged to notify the instructor or activity sponsor as soon as possible regarding the absence, preferably in advance of the assignment.

Excused students will be allowed to take missed exams or complete assignments within a reasonable time after the absence: a period equal to the length of the absence,

up to a maximum of one week. A student who notifies the instructor and completes any missed exam or assignment may not be penalized for the absence. A student who fails to complete the exam or assignment within the prescribed period may receive a failing grade for that exam or assignment.

If a student or an instructor disagrees about the nature of the absence [i.e., for the purpose of observing a religious holy day] or if there is similar disagreement about whether the student has been given a reasonable time to complete any missed assignments or examinations, either the student or the instructor may request a ruling from the President of UT Dallas or from the President's designee. The chief executive officer or designee must take into account the legislative intent of *Texas Education Code 51.911(b)*, and the student and instructor will abide by the decision of the chief executive officer or designee.

## Resources to Help You Succeed

The Office of Student Success operates the Student Success Center (SSC, http://www.utdallas.edu/studentsuccess), which offers assistance to students in the areas of writing, mathematics, communication, multiple science fields, reading, study skills, and other academic disciplines. These services are available through individual and small group appointments, workshops, short courses, and a variety of online and instructional technologies. All students enrolled at UT Dallas are eligible for these services.

The **Math Lab** gives short-term and semester long support for a variety of introductory and advanced mathematics courses. Students may drop in to visit with a math tutor on a regular basis. Comet card is required.

The **Writing Center** offers a collaborative learning environment for one-to-one and small group assistance with general and advanced writing assignments and overall writing skills. Scheduling an appointment is strongly recommended, but walk in appointments are possible if a tutor is available.

The **Peer Tutoring** program offers free tutoring assistance in multiple locations for many of the historically challenging undergraduate subjects at UT Dallas. Tutoring sessions, offered every weekday on a drop-in basis, are one-on-one or in a small group format. The sessions are designed to meet students' individual questions and needs related to course/subject concepts. All peer tutors are current UT Dallas students who made an A- or better in the course and have a strong faculty/staff recommendation. Students should check the Student Success Center website each semester for subject offerings and session times.

The **Peer-Led Team Learning (PLTL)** program provides an active, engaged learning experience for students who meet in small groups once a week with a Peer Leader who helps guide them through potentially difficult gateway course. Students that attend sessions regularly typically earn a half to a whole letter grade higher than students that do not participate in the PLTL program.

**Supplemental Instruction (SI)** provides free, peer-facilitated weekly study sessions for students taking historically difficult courses. SI sessions encourage active, collaborative learning based on critical thinking and transferable study skills. SI leaders attend lectures, take notes, and read assigned material just like the enrolled students. Students should check the SSC website for subject and session times.

The **Communication Lab (CommLab)** offers one-on-one and group consultations where you will gain practical feedback for improving oral and group presentations.

**Success Coaches** are available for individual student appointments to discuss study skills, time management, note taking, test taking and preparation, and other success strategies.

The Student Success Center's main office is located in the McDermott Library Building and can be contacted by calling 972-883-6707 or by sending an email to ssc@utdallas.edu.