

**Sam Houston State University
College of Business Administration
Department of Accounting
Course Syllabus-Accounting 383
SPRING 2008**

Course Number: ACC 383.01 W 6:00pm-8:50pm
Course Title: Income Tax Accounting
Professor: N. Anna Shaheen CPA, JD
Office: Smith-Hutson 311F
Office Hours: M W F 9:00am-11:00am open office (SHSU campus)
M W F 12:00pm-2:00pm SHSU campus (by APPT only)
W 5:00pm-6:00pm TUC;after class by appointment
OTHER TIMES CAN BE SCHEDULED BY APPOINTMENTS
Office Phone: 936.294-4241
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E-mail: ashaheen@shsu.edu (When e-mailing, please include your name and reference
Income Tax Accounting class or ACC 383)

REQUIRED TEXT : Individual Income Taxes by Hoffman, Smith, Willis,
2008 Edition

CLASS MATERIALS: You will access these through Blackboard. Materials will be
posted under “Course Documents” by chapter. Print materials
and bring them to class with you according to the schedule.

SUPPLEMENTAL MATERIALS: Form 882-E scantrons for exams.
Nonprogrammable calculator *required* for exams.
(You will **not** be allowed to use any big screen
models and will be asked to close the calculator.)

COURSE DESCRIPTION: The primary emphasis of this course is on basic tax
concepts and the income taxation of individuals. Emphasis is placed on tax compliance
and tax planning.

COURSE OBJECTIVES: The objective of this course is to establish a sound technical
and conceptual foundation of the federal tax system as it applies to individuals.
Additionally, the students will evaluate of the impact of tax laws on daily activities and
how tax laws affect business and financial decisions. Students will learn to apply tax law
to both compliance and planning problems/situations. Specifically, this course will
examine the filing requirements and basic tax formula used to compute tax liability, the
concept of gross income, deductions, credits, property transactions, and alternative
minimum tax.

METHOD OF INSTRUCTION:

Lecture and discussion with Illustrative Class Materials and Overheads; PowerPoint presentations; illustration of concepts using demonstration problems; student practice and problem solving with additional class problems. Students are expected to come to class prepared and will be expected to answer questions on assigned chapter readings, solutions to problems, which may include some of the homework assignments. ***You are responsible for your performance in this class. I am merely a facilitator. ACC 383.01 requires more time and a higher level of self-discipline than many college courses.***

EVALUATION PROCESS (TOTAL OF 1000 POINTS AS FOLLOWS):

Examinations—There will be 3 unit exams and a final examination each worth 150 points (Total of 600 points from tests and final). *Exams will be open book. When a student leaves the classroom during an exam, the exam time is complete and the exam must be turned in to the professor. No caps or hats are to be worn on exam day.*

HOMEWORK PROBLEM ASSIGNMENTS:

Problems are due on the date shown on the assignment sheet. It is your responsibility to “attempt to work and complete” the problems before class. Your efforts to solve the problems on your own will be reflected in your exam score.

DAILY WORK AND COMPUTER LAB WORK—These assignments may include (but are not limited to) using the Internet, researching a special tax topic, reading about current tax legislation, in-class assignments including unannounced quizzes, as well as a random “checking for credit the regular homework assignments, and preparation of tax returns problems utilizing tax software.” The due date of these assignments (except for in-class assignments and unannounced quizzes) will be announced when the assignment is made. **NO LATE OR MAKE-UP OF SPECIAL HOMEWORK ASSIGNMENTS WILL BE ACCEPTED/PERMITTED** These special assignments are also worth a total of 200 points. Some of the Special assignments will require time outside of class time. You will be allowed to drop your lowest special assignment score.

GROUP PROJECTS—You will voluntarily form groups of 4 members. Each group is responsible for completing, in good form, the special group-problem assignments. The nature of these assignments will be compliance: i.e., you will assume the role of tax return preparer and will prepare your client’s tax return. **NO LATE OR MAKE-UP OF SPECIAL GROUP-PROBLEM ASSIGNMENTS WILL BE ACCEPTED/PERMITTED.** I will grade your assignment and multiply that score by 4 (the number of students in group). Based on your **group’s allocation sheet** turned in with the assignment, you will tell me how to allocate the points. Example: Assume Group #1 received a score of 18 on their assignment. $18 \times 4 = 72$. Assume that the allocation sheet specified the following: 3%, 33% 22%, and 12% for each of the 4 students respectively. $.33 \times 72 = 23.8$ but limited to max of 20; $.22 \times 72 = 15.8$ or 16; and $.12 \times 72 = 8.6$ or 9. In this case, of the 72 points possible, only 65 were assigned: 20, 20, 16, and 9. The group projects are worth a total of 100 points (20 points per project).

Exercise “selectivity” when forming your groups. If for whatever reason, you are unable to work with or contribute to your group, you should be assigned 0 points on allocation.. These projects are intended for you to learn from the group

members by sharing information. Accordingly, *individual projects will not be accepted.*

If a student is absent on the day an assignment is due, it is the student's responsibility to make certain the assignment is received directly by the professor prior to the completion of the class period. Infrequent occurrences of tardy assignments (not more than one time) or medical emergencies maybe given consideration on a case by case basis. Otherwise, late assignments will not be accepted and the student will receive a zero on late assignments.

PROFESSIONAL STANDARDS AND ATTENDANCE POINTS: In an effort to prepare you for the business world, 10% (100 points) of your total points will be based on how you demonstrate professional standards in our classroom. Professional standards include, but are not limited to your behaving in a courteous, conscientious, and generally businesslike manner in the workplace. A student may earn 0 –100 points for demonstration of such professionalism. These points will be assigned based on my sole discretion and are not negotiable.

Examples of upholding professional standards include:

- 1 coming to class every day on time,
- 2 being prepared for class (bringing your Blackboard Materials to class every day, reading your assigned chapter, doing your assigned homework),
- 3 participating in class,
- 4 maintaining a classroom environment that is conducive to learning (keeping all electronic devices [cell phones, IPODs, etc.] turned off and stored away in your backpack while in the classroom, treating your fellow classmates and your professor with respect),
- 5 respect includes, but is not limited to, cooperating in ensuring that only one person is speaking at a time.

UNIVERSITY POLICIES:

You may find online a more detailed description of the following policies at: <http://www.shsu.edu/syllabus/> . These guidelines will also provide you with a link to the specific university policy or procedure.

ATTENDANCE POLICY:

Regular and punctual class attendance is expected. Attendance records will be maintained. It will be **your** responsibility to sign in each day that you attend class. These records will not be altered on a later date! Leaving class early without the permission of the professor is not permitted. If you must leave class early, you will be counted absent for that class period. Your attendance indicates the amount of effort that you are willing to exert in learning. Most importantly, this course contains subject matter that is extremely difficult to master without excellent attendance. As previously stated prompt attendance will be considered in your professional standards points.

VISITORS IN THE CLASSROOM:

Only registered students may attend class. Exceptions can be made on a case by-case basis by the professor. In all cases, visitors must not present a disruption to the class by their attendance. Students wishing to audit a class must apply to do so through the Registrar's Office.

RELIGIOUS HOLY DAYS POLICY:

Students who are absent from class for observance of a religious holy day will be allowed to take an examination or complete an assignment scheduled for that day within the next two class days of returning to class. The student, not later than the 7th day after the first day of the semester, must notify the instructor of each scheduled class day that he/she would be absent for a religious holy day.

DISABLED STUDENT POLICY:

It is the policy of Sam Houston State University that no otherwise qualified disabled individual shall, solely by reason of his/her handicap, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any academic, Student Life program, or activity. Handicapped students may request academic assistance when needed from a committee for continuing Academic Assistance for Disabled Students by visiting the director of the Counseling Center in the Lee Drain building annex or by calling EXT. 1720.

OTHER:

Make-up Exams. Students who miss any one of the first three major exams will be allowed to take a *comprehensive makeup exam* at the end of the semester. If two such major exams are missed, an F will be given for the course. Additionally, students who desire, will be allowed to take the comprehensive makeup to replace the lowest of their first three major exam scores. This date of this exam will be announced later during the semester. ALL STUDENTS MUST TAKE THE FINAL EXAM.

ACADEMIC HONESTY

"Students are expected to maintain complete honesty and integrity in the academic experiences both in and out of the classroom. Any student found guilty of dishonesty in any phase of academic work will be subject to disciplinary action." Code of Student Conduct and Discipline, Section 5.3, as printed in Guidelines.

DROP DATE: Last day to drop this course without a grade of F is FRIDAY MARCH 7th, 2008

The Assignments referenced in this syllabus are tentative and are subject to change by the professor. Announcements will be made in class regarding any changes in the schedule of assignments.

KEYS TO SUCCESS IN Accounting 383.01

Accounting 383.01 is not a class that requires proficiency in advanced tax knowledge. Although accounting and business finance are numbers oriented, the math involved in this course is basic. What is important in a study of accounting and business is the ability to organize and analyze information. Business language and terms are carefully defined and business communication requires the precise and proper use of those terms. An ability to read and communicate with clarity is critical to success in this class.

You cannot afford to get behind. You need to read and work problems regularly, preparing for each class. Do not procrastinate. The result will not be pretty if you wait and try to learn all of the test material the night before your exam.

Be certain to avail yourself of all the Support Services available to students by the professor, this course and the university. This course requires a large time commitment, but has many resources to help you perform well above average and ensure your success in your future careers.

Please ask for help before you get too far behind, because it can become overwhelming to catch up.

You are encouraged to take advantage of the professor's office hours for help with coursework or anything else connected with the course, your progress and your ability to succeed at Sam Houston State University. I am committed to help you in anyway possible, and to also help you identify other resources for help you may need, whether it be related to this course or other academic related issues. However, if you do not ask for help, it will be difficult to render any assistance. In conclusion, I hope you seize the opportunity to utilize all the resources available to you, and request information regarding all the resources, in the event you are not familiar with the resources. I sincerely look forward to helping you pursue and achieve your educational goals. In general, your ideas, comments, suggestions, questions, grade challenges, etc. are welcome.. No part of your grade will be based on anything other than what is stated in the Course Evaluation section above.

AFFIDAVIT

My signature below indicates that I have read and understand this syllabus and have been given a copy of my own to keep.

Student Signature

Date