Course Syllabus
Individual Income Taxes
Accounting 343.002
Fall 2017

Instructor: Kacie Czapla, J.D. (Juris Doctorate), LL.M. (Masters of Law) in Tax, Att. at Law.
Office: 292M School of Accountancy
Phone: 936-468-1480
E-mail: czaplak@sfasu.edu
Office Hours: M: 10:30-11; 1:15-2:30
W: 10:30-11; 1:15-2:30; 5-6:30
Other times by appointment
Online Hours: T 9:30-2:30 PM
School: Gerald W. Schlief School of Accountancy
Class Hours: MW 2:30-3:45

Text:
2017 Individual Income Taxes by Hoffman, Young, Raab, Maloney, and Nellen with Cengage Now Access; ISBN 9781337074742. The course key for the class is: E-Y84E3DPBQW4T6

Course Description:
Statutes, regulations, administrative rulings and court decisions relating to federal income taxes of individuals.

Program Learning Outcomes:
Program learning outcomes define the knowledge, skills, and abilities students are expected to demonstrate upon completion of an academic program. These learning outcomes are regularly assessed to determine student learning and to evaluate overall program effectiveness. You may access the program learning outcomes for your major and particular courses at http://www.sfasu.edu/cob/grad-plo.asp.

Student Learning Outcomes:
1. Understand the laws governing individual income tax.
2. Demonstrate competency in individual income tax by preparation of an individual income tax return

Cheating and Plagiarism:
Cheating and/or plagiarism will not be tolerated. If a student or students are proven to have cheated or plagiarized material, a grade of F will be given for the assignment and, in certain cases, a grade of F may be awarded for the course. See also “Academic Integrity” below.

Attendance Policy:
Regular on-time class attendance is expected. You are responsible for all announcements made during class. You are also responsible for getting notes and learning what was covered in class if you have to miss a class. It is disruptive to the other students and the professor when students
come to class late, therefore you will not receive the same benefit as the students that arrived on time.

**In-Class Time:**
Read the material BEFORE class. My lectures will assume that you have finished the assigned reading and have a basic understanding of the material. **Bring your book to class.** Respect of your colleagues and the instructor is also expected.

**Course Requirements:**

**Exams:**
You will have four exams during the course of the semester. The final is not cumulative. Exams will be part multiple choice and part problems. You will be allowed 4 pieces of paper (front and back) with your written notes on them. This, along with any other hand-outs I provide (with schedules, rates etc), and a calculator are the only things you are allowed to bring to the exams.

**Assignments:**
You will have nine assignments that are due on the date of the respective exams. In other words if your exam for chapters 1 through 3 is on February 10th, you assignments for chapters 1 through 3 will be due on February 10th. The assignments will be available on Cengage Now. All due dates will be posted on Cengage Now. Do NOT wait until the night before the exam to start the assignments. Each chapter will have multiple tasks. Expect to spend 4-6 hours on each assignment. These assignments are individual assignments and no collaboration will be tolerated.

**Small In Class Assignments:**
You will have three assignments that must be completed during class. Your grade will be partially based upon participation and partially based on accuracy. These assignments will be in Chapter 2, Chapter 6, Chapter 8, and Chapter 10. Again, you must be present to receive these points.

**Tax return (form 1040):**
You will be required to complete one Form 1040 near the end of the semester. As topics are discussed in class, I will explain where certain items would appear on a 1040. Therefore, it is your responsibility to cumulative this knowledge and prepare a return. In addition we will have a day during the semester where we discuss a 1040 that you will prepare BEFORE you come to class. This is an individual assignment and no collaboration or discussion among classmates will be tolerated.

**Extra Credit/Bonus Points:**
**NO INDIVIDUAL EXTRA CREDIT ASSIGNMENTS ARE GIVEN IN ANY SITUATION.**

**Class Policies**
Recording and /or videoing the seminar is prohibited.

Use of D2L to post grades is discretionary. Often I do not post grades on individual assignments near the end of the semester.
Excessive use of your cell phone during class is prohibited. Research has indicated that effective multi-tasking is impossible. Therefore, if I believe your cell phone use is interfering your comprehension (or your neighbors) I will ask you to desist or leave the class.

**Grading Policy:**
Homework Assignments (nine total) 16%
Exams (four exams at 17.5% a piece) 70%
One 1040 Return 10%
Small Misc. in class Assign. 04%

**Grading Scale:**
A = 90% and above
B = 80% to 89%
C = 70% to 79%
D = 60% to 69%
F = 59% and below

**Tentative Course Schedule**

<table>
<thead>
<tr>
<th>Date</th>
<th>Lecture Material</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monday 8/28</td>
<td>Receive Syllabus (read it); Start Ch. 1</td>
</tr>
<tr>
<td>Wednesday 8/30</td>
<td>Finish Chapter 1</td>
</tr>
<tr>
<td>Monday 09/04</td>
<td>Chapter 2</td>
</tr>
<tr>
<td>Wednesday 09/06</td>
<td>Meet in Linc Lab of Library</td>
</tr>
<tr>
<td>Monday 09/11</td>
<td>Chapter 3; Hand out 1040 Assign</td>
</tr>
<tr>
<td>Wednesday 09/13</td>
<td>Chapter 3</td>
</tr>
<tr>
<td>Monday 09/18</td>
<td>Chapter 3</td>
</tr>
<tr>
<td>Wednesday 09/20</td>
<td>Exam 1 Chapter 1-3; Assig. Due</td>
</tr>
<tr>
<td>Monday 09/25</td>
<td>Chapter 4</td>
</tr>
<tr>
<td>Wednesday 09/27</td>
<td>Chapter 4</td>
</tr>
<tr>
<td>Monday 10/02</td>
<td>Chapter 4</td>
</tr>
<tr>
<td>Wednesday 10/04</td>
<td>Chapter 5</td>
</tr>
<tr>
<td>Monday 10/09</td>
<td>Chapter 5</td>
</tr>
<tr>
<td>Wednesday 10/11</td>
<td>Exam 2 Chapter 4-5; Assig. Due</td>
</tr>
<tr>
<td>Monday 10/16</td>
<td>Chapter 6; Hand out sample 1040</td>
</tr>
<tr>
<td>Wednesday 10/18</td>
<td>Chapter 6</td>
</tr>
<tr>
<td>Monday 10/23</td>
<td>Chapter 6; Complete sample 1040</td>
</tr>
</tbody>
</table>
Academic Integrity (4.1)
Academic integrity is a responsibility of all university faculty and students. Faculty members promote academic integrity in multiple ways including instruction on the components of academic honesty, as well as abiding by university policy on penalties for cheating and plagiarism.

Definition of Academic Dishonesty
Academic dishonesty includes both cheating and plagiarism. Cheating includes but is not limited to (1) using or attempting to use unauthorized materials to aid in achieving a better grade on a component of a class; (2) the falsification or invention of any information, including citations, on an assigned exercise; and/or (3) helping or attempting to help another in an act of cheating or plagiarism. Plagiarism is presenting the words or ideas of another person as if they were your own. Examples of plagiarism are (1) submitting an assignment as if it were one’s own work when, in fact, it is at least partly the work of another; (2) submitting a work that has been purchased or otherwise obtained from an Internet source or another source; and (3) incorporating the words or ideas of an author into one’s paper without giving the author due credit. Please read the complete policy at http://www.sfasu.edu/policies/academic_integrity.asp

Withheld Grades--Grades Policy (5.5)
Ordinarily, at the discretion of the instructor of record and with the approval of the academic chair/director, a grade of WH will be assigned only if the student cannot complete the course work because of unavoidable circumstances. Students must complete the work within one calendar year from the end of the semester in which they receive a WH, or the grade automatically becomes an F. If students register for the same course in future terms the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average.

Students with Disabilities
To obtain disability related accommodations, alternate formats and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Human Services Building.
and Room 325, 468-3004 / 468-1004 (TDD) as early as possible in the semester. Once verified, ODS will notify the course instructor and outline the accommodation and/or auxiliary aids to be provided. Failure to request services in a timely manner may delay your accommodations. For additional information, go to [http://www.sfasu.edu/disabilityservices/](http://www.sfasu.edu/disabilityservices/).

Acceptable Student Behavior
Classroom behavior should not interfere with the instructor’s ability to conduct the class or the ability of other students to learn from the instructional program (see the Student Conduct Code, policy 10-4). Unacceptable or disruptive behavior will not be tolerated. Students who disrupt the learning environment may be asked to leave class and may be subject to judicial, academic, or other penalties. This prohibition applies to all instructional forums, including electronic, classroom, labs, discussion groups, field trips, etc. The instructor shall have full discretion over what behavior is appropriate/inappropriate in the classroom. Students who do not attend class regularly or who perform poorly on class projects/exams may be referred to the iCare Early Alert Program. This program provides students with recommendations for resources or other assistance that is available to help SFA students succeed.