SYLLABUS

Name of Course: Estate Planning and Taxation

Number of Course: FIN 448-022

Fall 2017

Instructor: Dr. Banker Phares

E-Mail of Instructor: pharesb@sfasu.edu

Phone Number of Instructor: 936.234.9196 (preferred) or 936.468.1783

Office: Room 169A, SFA College of Business Building

Office Hours: Monday 9am-12pm & 2:30-4:00pm. Tuesday 10am–12pm. Wednesday 9am-12pm & 2:30pm-4:00pm. Instructor is available after each class to discuss topics and answer questions. Instructor is also available by appointment.

Class Meeting time and Place: The first class is Monday, August 28, 2017. Class meeting time is 4:00 p.m. to 5:15 p.m. Room 369 of the SFA McKee Business Building. This is a Monday-Wednesday class.

Prerequisites for Course: Classes approved by advisor as prerequisite or waiver from instructor. It is recommended that other finance courses be taken prior to enrolling in this course. The course level is Upper division baccalaureate

Required Text and Materials: Estate Planning and Tax, Dalton and Langdon, 8th edition or later.

Recommended Equipment for Course: Calculator, preferably a business or financial calculator. Recommended reading for the course: Wall Street Journal and other financial publications; e.g. Money Magazine and The Economist.

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/ug-plo.asp.
Academic Integrity

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

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/.

Withheld Grade Policy

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.
Course Requirements:

1) Exams for Course: Three, each of equal value. The Final will be one of the three tests and will have a value equal to a test. There will be no quizzes or homework (unless needed to make up for an unexcused absence). There will be an advance reading assignment each week. A legitimate excuse must be presented in order to make-up a missed exam. If a student has a D or lower average for the first two tests, the student will be required to take a comprehensive final.

2) Grading Policy:. For the most part, the tests will primarily require short specific answers. Tests will be announced at least one week in advance.

3) Required Attendance for Course: Three absences from each class meeting is allowed without excuse. Other absences require acceptable excuse. If absent without acceptable excuse, additional course work may be assigned.

Course Description:

Estate Planning and Taxation focuses on the efficient conservation and transfer of wealth, consistent with the client’s goals. It is a study of the legal, tax, financial and non-financial aspects of this process, covering topics such as trusts, wills, probate, advanced directives, charitable giving, wealth transfers and related taxes.

Course Objectives:

In recent years many of the laws governing estate planning for individuals, estates, partnerships, trusts, and corporation have changed, and are expected to continue to change in the future. The subject is very dynamic and therefore the leading professionals must be committed to lifelong learning. The course will also emphasize both tax and non-tax aspects of estate planning, including the need for estate planning instruments such as wills, trusts, and powers or appointment. It will also deal with the creation of wills, trusts, and entities such as partnerships, limited liability companies, and corporations.

In addition to developing technical expertise in the course subject matter, this course develops and fosters:

- Communication skills, both written and oral
- Critical thinking
- Decision-making
- Team work
- Intellectual curiosity and lifelong learning

Assessment Techniques:

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effectiveness. You may access the program learning outcomes for your major and particular courses at http://cobweb.sfasu.edu/plo.html.

**Supplementary Graduate Reading:**

- *Practice on Purpose*
- *Trusts and Estates: The Journal of Wealth Management for Estate-Planning Professionals*
- *Journal of Financial Planning*
- *Financial Services Review*
- *Journal of Financial Services Professionals*
- *Journal of Personal Finance*
- *Financial Counseling and Planning*

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