COURSE SYLLABUS
Accounting 343 600
Fall 2019

Instructor: Esther S Bunn
Department: Gerald W Schlief School of Accountancy
Office: 292K
Phone: 936.468.1629 my office
         936.468.3105 accounting department (leave message)
E-mail: estherbunn@sfasu.edu (please email me in Brightspace/D2L)
Office Hours: M 9:50 AM-3:50 PM
              Other times by appointment only
Online Office Hours: T 9:30-11:00 AM
                      W 9:00-10:00 PM
                      TH 6:00-7:30 PM
Class Hours: ACC 343.600 – M 4:00-6:30PM (hybrid class)
Prerequisite: 232

Course Materials:
Fundamentals of Taxation, 2019, Cruz, Deschamps, Niswander, Prendergast, & Schisler (with TaxACT access)
McGraw Hill Connect access code (online management system for above listed textbook)
Casio HS-8VA calculator (to be distributed in class)

Student Learning Outcomes:
The student will:
• Understand and apply the rules for determining filing status and dependents
• Identify items of gross income
• Compute itemized deductions
• Describe various tax credits
• Calculate capital gains and losses
• Understand how to determine tax depreciation
• Compute rental income and passive activity losses
• Be able to complete Schedule C to report sole proprietorship income

Cheating and Plagiarism:
Cheating and/or plagiarism will not be tolerated. If a student or students are proved 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.”

Attendance:
Regular on-time class attendance is expected and is CRITICAL for successful completion of this course. There is much that happens during class time that adds to your educational experience beyond what you can learn from just reading and preparing assignments. If you do not attend class regularly, you miss this. School related absences are excused IF the student provides proper signed documentation from the appropriate department in advance of the absence. Roll will be taken each class day.

Since the daily assignments are tentative, it may be necessary to make changes as the semester progresses. Therefore, if a student is absent, it is the student’s responsibility to contact the instructor and find out about announced changes and any additional assignments since you are still responsible for the work assigned for that day as well as any information given for that day. See also “Exams.”

Class Time:
Time in class will be spent on lecture, completing tax returns, doing tax research and working example and practice problems. The student is responsible for lectures, chapter readings, homework assignments and all examples worked. In addition, students should be prepared for class each day with their books, calculators, assignments, etc. I highly recommend bringing your textbook to class EVERY class period as it has important tax tables, charts, forms, etc., that will be needed during class. Respect of your
colleagues and the instructor is expected at all times. PLEASE NOTE: Picture taking, recording and/or videotaping OF ANYTHING during class is prohibited. If a student has special needs that supersede this policy, those accommodations must in writing from Disability Services and approved by the instructor BEFORE they can become effective.

Problems/activities/quizzes, etc., relating to the concepts being taught may be worked in class by students and turned in for a grade during any given class period. These assignments will be during the class period ONLY. If you are absent, you will receive a “0” for that particular problem/activity/quiz, etc. In addition, NO makeup assignments will be given.

Since this is a hybrid class, there will be days when class will dismiss early and students will be given the opportunity to use the TaxAct software in the computer lab and/or work on other tax homework assignments. I strongly encourage you to take advantage of that time as you may wish you had later.

Exams:
Every effort will be made to give exams on the scheduled dates per the syllabus. All dates are tentative and subject to change. **With prior approval from the instructor**, if a student misses an exam due to an excused absence, a makeup exam will be administered at the convenience of the instructor. It is the student’s responsibility to contact the instructor prior to the exam and to provide adequate evidence for the absence. If the student does NOT contact the instructor BEFORE the exam begins, the student will NOT be allowed to makeup the exam. Should a student arrive late to class on exam day, if any other student in the class has already completed their exam, the student arriving late will NOT be allowed to take the exam and will receive a “0” for that particular exam. In this situation, no makeup exam will be allowed. If the student arrives late and is allowed to take the exam, the student will only have until the end of class to complete the exam (no additional time will be given.) This is the policy for ALL exams. PLEASE NOTE: If a student is allowed to take an exam at a time other than the regularly scheduled exam date and time, it will be a different exam and therefore if there was any “bonus” opportunity or “curve” for any reason regarding that exam, the student (making up the exam) will NOT receive the same consideration as those students taking the exam at the scheduled time.

In addition, students MUST use the calculator provided for this class (as described on page 1) to take ALL exams. The seating of students may be “shuffled” during any or all exams. Graded exams will not be returned in class. However, you are strongly encouraged to come by my office during office hours to review your exam after grades are posted in Brightspace (D2L). See also “Grades.”

**Connect Orientation Assignment:**
This assignment is located in Connect and is due on the stated due date. These videos provide important details on how to use Connect and complete assignments successfully.

**Chapter LearnSmart Activities:**
Chapter LearnSmart activities are due in Connect on the stated due date. These activities help you learn and practice the concepts and objectives taught in the chapter readings and aid in preparing the student for other assignments and exams. You will continue to work through these activities until you have successfully completed each assignment. Please note the amount of time to complete these activities varies by chapter. If you have not read the chapter and become familiar with the content FIRST, these activities will take much more time than they are structured to take.

**Chapter Problems:**
All homework assignments are due in Connect on the stated due date. Connect offers a 14-day free trial for those that need to take advantage of that. I will NOT reopen them or any other assignments. You will have two attempts to complete each homework assignment and the highest grade will be recorded. No homework assignments will be accepted late, nor will they be accepted in writing.

**Practice Quizzes:**
Practice quizzes are available in Connect for each chapter during the dates shown. These quizzes are intended to prepare you for the class quizzes while testing your knowledge and applying the concepts taught in each chapter. These are NOT a graded assignment but completion of them BEFORE the class quizzes should definitely have a positive impact on class quiz grades.
Class Quizzes:
Class quizzes are located in Connect and will be taken in class for each chapter the day the problems are due for a particular chapter (i.e. Chapter 1 quiz will be held on September 9th the same day the problems are due for Chapter 1.) The LearnSmart, problem assignments, practice quizzes, tax cases and any other assignments relative to the concepts for that particular assignment are all great study tools for class quizzes. No books, notes, etc., can be used for these quizzes. No make-up quizzes will be administered.

Tax Cases/Other Assignments:
Tax cases will be assigned throughout the semester. Some tax cases may be completed in class (if time permits) while others will be outside homework. TaxACT will be used for these assignments. The cases, guidelines, requirements, due dates, etc., will be covered in class and posted in Brightspace (D2L) as the projects are assigned. TaxACT is available for use in the computer lab and may be downloaded on your personal computer. The download is available through Connect. Please note: TaxACT will not install on Mac computers.

Throughout the semester, other assignments which will include but are not limited to tax research will also be assigned.

Extra Credit/Bonus Points:
The lowest LearnSmart and problem grades will be dropped. LearnSmart assignments can be completed until a perfect score is accomplished. Allowing two attempts to complete the problems gives students every opportunity to make a perfect score if they so choose. Opportunities for bonus points may be given randomly and will be announced in Brightspace (D2L). Therefore, there will not be one magic assignment at the end of the semester to regain all the points you did not take advantage of during the semester. So, please do NOT ask.

Brightspace (D2L):
In addition to class time and office hours, Brightspace (D2L) will be used as a source of communication. Materials, announcements and various assignments will be posted to the Brightspace (D2L) web page for this class. Student grades will also be posted in Brightspace (D2L). In addition, PLEASE SEND ALL EMAILS TO THE INSTRUCTOR VIA Brightspace (D2L). It is the student’s responsibility to see that they have access to Brightspace (D2L) for this class.

Cell Phones & Other Electronic Devices:
Cell phones (or other potentially noise-making and distracting gadgets) are to be turned off and put away during class. Cell phones may not be used for any purpose during class (not even a calculator). This is mandatory, not a request.

Extenuating Circumstances/Emergencies/Illnesses:
The student must immediately contact the Office of Student Rights and Responsibilities at 936.468.2703 if at any time during the semester an unanticipated circumstance causes the student to miss more than two consecutive classes and/or fall behind in class.

Grades:
Grades will be posted in Brightspace (D2L) upon completion of grading. The student must notify the instructor within one week of the grade being posted in Brightspace (D2L) if they have a question about the grade in order for any grade adjustment to be considered. Waiting until the end of the semester is too late.

Technical Problems:
Although technical problems are no excuse for unfinished assignments, in the event the student should encounter technical difficulties, the student must notify the instructor IMMEDIATELY when the problem occurs in order for the situation to be given any consideration at all. IF THE STUDENT WAITS UNTIL THE ASSIGNMENT HAS CLOSED (OR IS DUE) TO REPORT THE PROBLEM, THE DUE DATE WILL NOT BE EXTENDED. The student should report the issue by either calling my office or by email. If the student has a problem with Connect, he/she should call 1.800.331.5094 or contact them online at www.mhhe.com/support. Connect has night and weekend hours. When contacting Connect technical support, they will provide a case number which must be included with the correspondence to the
instructor. **Those that do not follow these instructions will be given NO consideration.** Understand that each situation will be handled on an individual basis.

**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.

**General Student Policies**

**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 on any assignment or exam; (2) falsifying or inventing 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 one’s own. Examples of plagiarism include, but are not limited to (1) submitting an assignment as if it were one’s own work when is at least partly the work of another person; (2) submitting a work that has been purchased or otherwise obtained from the Internet or another source; and/or (3) incorporating the words or ideas of an author into one’s paper without giving the author credit. Penalties may include, but are not limited to reprimand, no credit for the assignment or exam, re-submission of the work, make-up exam, failure of the course, or expulsion from the university. Please read the complete policy at http://www.sfasu.edu/policies/student_academic_dishonesty.pdf.

**Course Grades (University Policy 5.5):**
At the discretion of the instructor of record and with the approval of the academic unit head, 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, except as allowed through policy related to active military service. If students register for the same course in future semesters, the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average. Please refer to the complete policy at http://www.sfasu.edu/policies/course-grades.pdf.

**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), Room 325 in the Human Services Building, 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/.

**Student Conduct (University Policy 10.4):**
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 full Student Conduct Code at http://www.sfasu.edu/policies/student-conduct-code.pdf.) 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.
Course Requirements:
Exams (2) 200
Comp. Final Exam 100
Connect Orientation 5
LearnSmart (10) 45 (highest 9 grades)
Problems (10) 45 (highest 9 grades)
Class Quizzes (8) 40 (highest 8 grades)
Tax Cases/Other assignments 90

Grading Scale:
A = 473 to 525 points  
B = 420 to 472 points  
C = 368 to 419 points  
D = 315 to 367 points  
F = below 315 points

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A Personal Note from the Instructor:
My goal is to inspire you to learn and challenge you to reach your fullest potential. I not only want to teach you accounting but also help you grow as a person. Because of that, I set very high standards for my students. There are many deadlines that you are expected to keep up with in order to be successful in this class. This not only helps you succeed in this class but carries over to success in your everyday life. After all, I don’t think you will keep a good job long if you don’t have the task completed on time or correctly, etc.

Student-faculty contact promotes motivation and involvement. I want you to know that I am available to you during my office hours, by phone and email (all shown on page 1). I cannot know you are having difficulty in the class unless you tell me. I take my role in the learning process seriously and hope you do too. I want my students to know that I am personally invested whether you succeed or fail because I care that you learn.

You may have a fresh start any moment you choose. This thing we call “failure” is not the falling down, but the staying down.

---Mary Pickard

A good education is like a savings account. The more you put into it, the richer you are.

---Author Unknown
### Tentative Course Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>In-Class Material &amp; Reading Assignments</th>
<th>Connect Assignments &amp; Due Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>8-26, M</td>
<td>Introduction/Chapter 1</td>
<td></td>
</tr>
<tr>
<td>9-2, M</td>
<td>Chapter 1</td>
<td>Connect Orientation &amp;</td>
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<tr>
<td></td>
<td></td>
<td>Ch 1 LearnSmart</td>
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<td></td>
<td></td>
<td>Due: 9.2, 11 am</td>
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<td></td>
<td></td>
<td>Ch 1 Problems &amp; Tax Cases</td>
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<tr>
<td></td>
<td></td>
<td>Due: 9.9, 11 am</td>
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<tr>
<td>9-9, M</td>
<td>Chapter 2</td>
<td>Ch 2 LearnSmart</td>
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<tr>
<td></td>
<td></td>
<td>Due: 9.9, 11 am</td>
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<tr>
<td></td>
<td></td>
<td>Ch 2 Problems &amp; Tax Cases</td>
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<tr>
<td></td>
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<td>Due: 9.16, 11 am</td>
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<tr>
<td>9-16, M</td>
<td>Chapter 3</td>
<td>Ch 3 LearnSmart</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Due: 9.23, 11 am</td>
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<tr>
<td></td>
<td></td>
<td>Ch 3 Problems &amp; Tax Cases</td>
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<tr>
<td></td>
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<td>Due: 9.23, 11 am</td>
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<tr>
<td>9-23, M</td>
<td>Chapter 4</td>
<td>Ch 4 LearnSmart</td>
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<td>Due: 9.30, 11 am</td>
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<td></td>
<td></td>
<td>Ch 4 Problems &amp; Tax Cases</td>
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<td>Due: 9.30, 11 am</td>
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<tr>
<td>9-30, M</td>
<td>Chapter 5</td>
<td>Ch 5 LearnSmart</td>
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<td>Due: 9.30, 11 am</td>
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<td>Ch 5 Problems &amp; Tax Cases</td>
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<td>Due: 10.7, 11 am</td>
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<tr>
<td>10-7, M</td>
<td>Exam 1</td>
<td>Chapters 1 thru 5</td>
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<tr>
<td>10-14, M</td>
<td>Chapter 6</td>
<td>Ch 6 LearnSmart</td>
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<td>Due: 10.14, 11 am</td>
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<td>Ch 6 Problems &amp; Tax Cases</td>
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<td>Due: 10.21, 11 am</td>
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<tr>
<td>10-21, M</td>
<td>Chapter 7</td>
<td>Ch 7 LearnSmart</td>
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<td>Due: 10.21, 11 am</td>
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<td>Ch 7 Problems &amp; Tax Cases</td>
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<td>Due: 10.28, 11 am</td>
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<td>10-23, W</td>
<td>Last day to drop</td>
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<tr>
<td>10-28, M</td>
<td>Chapter 8</td>
<td>Ch 8 LearnSmart</td>
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<td>Due: 10.28, 11 am</td>
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<td>Ch 8 Problems &amp; Tax Cases</td>
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<td>Due: 11.4, 11 am</td>
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<td>11-4, M</td>
<td>Chapter 9</td>
<td>Ch 9 LearnSmart</td>
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<td>Due: 11.4, 11 am</td>
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<td>Ch 9 Problems &amp; Tax Cases</td>
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<td>Due: Tuesday, 11.11, 11 am</td>
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<td>11-11, M</td>
<td>Chapter 10</td>
<td>Ch 10 LearnSmart</td>
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<td>Due: 11.11, 11 am</td>
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<td>Ch 10 Problems</td>
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<td>Due: 11.18, 11 am</td>
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<tr>
<td>11-18, M</td>
<td>Exam 2</td>
<td>Chapters 6 thru 10</td>
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<tr>
<td>11-25, M</td>
<td>Thanksgiving Break</td>
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<tr>
<td>12-2, M</td>
<td>Appendix A/Review</td>
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<tr>
<td>12-9, M</td>
<td>Final Exam</td>
<td>Chapters 1-10, Appendix A</td>
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</table>

**Note:** All due dates are Monday at 11 am. Dates are tentative and could change during the semester. It is the student’s responsibility to keep up with any changes. Assignment due dates not shown above will be announced in class and posted in Brightspace (D2L).

*Last updated 8.26.19*