COURSE SYLLABUS
Accounting 3343 500
Summer II 2021

Instructor: Esther S Bunn
Department: Gerald W Schlief School of Accountancy
Office: 292K
Phone: 936.468.3105 accounting department (leave message)
E-mail: estherbunn@sfasu.edu (please email me in Brightspace/D2L)
Online Office Hours: M - TH 9-11AM
Prerequisite: 232

Course Materials:
Fundamentals of Taxation, 2021, Cruz, Deschamps, Niswander, Prendergast, & Schisler (hard copy & Connect access)
McGraw Hill Connect access code (online management system for above listed textbook)
4-function calculator

Student Learning Outcomes:
Upon successful completion of this course, the student should be able to:
• 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.”

Chapter Lecture & Problem Lecture Videos:
Since this is a fully online class, in place of traditional class time, chapter lecture and problem lecture videos are included in Brightspace for each chapter. The student is responsible for the information contained in all videos. If this were a traditional class (as opposed to a fully online class), students would meet each week for six hours and forty minutes and cover the lecture material. The chapter lecture & problem videos take the place of meeting face to face in a traditional setting.

Exams:
Every effort will be made to give exams on the scheduled dates per the syllabus. One portion of each exam will be taken through ExamSoft with more information to come before the first exam. 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 day and to provide adequate evidence for the absence. If the student does NOT contact the instructor BEFORE exam day, the student will NOT be allowed to makeup the exam. PLEASE NOTE: If a student is allowed to take an exam at a time other than the regularly scheduled exam date and time, 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.

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. Connect offers a 14-day free trial for those that need to take advantage of that offer. I will NOT reopen any assignments.
Chapter SmartBook Activities:
Chapter SmartBook 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 intended to take.

Chapter Problems:
All homework assignments are due in Connect on the stated due date. 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 exams while testing your knowledge and applying the concepts taught in each chapter. These are NOT a graded assignment but successful completion of them should definitely have a positive impact on exam grades.

Tax Cases/Other Assignments:
Tax cases will be assigned throughout the semester. TaxACT will be used for these assignments. TaxACT can be available for use in the computer lab in room 222 IF REQUESTED IN ADVANCE BY A STUDENT or may be downloaded on your personal computer. The download is available through Connect. Please note: TaxACT will not install on Mac computers. Instructions for download are found in the “Getting Started” content folder in Brightspace (D2L). It will also prove very beneficial to read Appendix C: Getting Started with TaxAct at the end of chapter 1 in your textbook. Throughout the semester, other assignments which will include but are not limited to tax research will also be assigned and announced in class and Brightspace.

From Shoebox to Software:
Although these are not required assignments, you are responsible for the information included in these sections throughout the chapters we cover. These sections explain how a tax preparer goes about putting together all or part of a tax return and how to properly enter that information in TaxACT. I think you will find this information invaluable as you use TaxACT. These sections begin in chapter 1 on page 1-14 and continue throughout each chapter. They are highlighted in green.

Extra Credit/Bonus Points:
The lowest SmartBook and problem grades will be dropped. SmartBook 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 throughout the semester. 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):
Brightspace will be used as a source of communication. Materials, announcements and various assignments will be posted to Brightspace for this class. Student grades will also be posted in Brightspace. In addition, PLEASE SEND ALL EMAILS TO THE INSTRUCTOR VIA Brightspace. It is the student’s responsibility to see that they have access to Brightspace for this class.

NOTE: Since this is a fully online class, your DAILY logging into Brightspace is more important than ever. Regardless if you choose to login or not, you are still responsible for all information provided there including but not limited to change in assignments, deadlines, etc.

Extemporizing Circumstances/Emergencies/Illnesses:
In addition to contacting the instructor, the student must immediately contact the Office of Community Standards at 936.468.2703 if at any time during the semester an unanticipated circumstance causes the student to fall behind in class. However, once an assignment(s) is CLOSED, it is too late to ask for any
consideration. Therefore, you MUST notify the instructor BEFORE the assignment(s) is CLOSED. Otherwise, the situation will be given no consideration. Understand that each situation will be handled on an individual basis.

Grades:
Grades will be posted in Brightspace upon completion of grading. Brightspace (D2L) is your “official” gradebook. The student must notify the instructor within one week of the grade being posted in Brightspace 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
- SmartBook (10) 45 (highest 9 grades)
- Problems (10) 45 (highest 9 grades)
- Tax Cases/Other Assignments 105

Grading Scale:
- A = 450 to 500 points
- B = 400 to 449 points
- C = 350 to 399 points
- D = 300 to 349 points
- F = below 300 points

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>Assignments &amp; Due Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>6-28 thru 7-1</td>
<td>Connect Orientation &amp; Chapter 1</td>
<td>Connect Orientation Ch 1 SmartBook, Problems &amp; Tax Cases</td>
</tr>
<tr>
<td>7-2 thru 7-6</td>
<td>Chapter 2</td>
<td>Ch 2 SmartBook, Problems &amp; Tax Cases</td>
</tr>
<tr>
<td>7-7 thru 7-10</td>
<td>Chapter 3</td>
<td>Ch 3 SmartBook, Problems &amp; Tax Cases</td>
</tr>
<tr>
<td>7-11 thru 7-14</td>
<td>Chapter 4</td>
<td>Ch 4 SmartBook, Problems &amp; Tax Cases</td>
</tr>
<tr>
<td>7-15 thru 7-18</td>
<td>Chapter 5</td>
<td>Ch 5 SmartBook, Problems &amp; Tax Cases</td>
</tr>
<tr>
<td>7-19, M</td>
<td>Exam 1</td>
<td>Chapters 1 thru 5</td>
</tr>
<tr>
<td>7-19 thru 7-22</td>
<td>Chapter 6</td>
<td>Ch 6 SmartBook, Problems &amp; Tax Cases</td>
</tr>
<tr>
<td>7-23 thru 7-26</td>
<td>Chapter 7</td>
<td>Ch 7 SmartBook, Problems &amp; Tax Cases</td>
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<tr>
<td>7-27 thru 7-30</td>
<td>Chapter 8</td>
<td>Ch 8 SmartBook, Problems &amp; Tax Cases</td>
</tr>
<tr>
<td>7-31 thru 8-3</td>
<td>Chapter 9 &amp; Appendix A</td>
<td>Ch 9 SmartBook, Problems &amp; Tax Cases</td>
</tr>
<tr>
<td>8-4, W</td>
<td>Exam 2</td>
<td>Chapters 6 thru 9</td>
</tr>
<tr>
<td>8-6, F</td>
<td>Final Exam</td>
<td>Chapters 1-9, Appendix A</td>
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**Note:** All chapter assignments are due by 10PM on the date stated above.

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 posted in Brightspace (D2L).

_Last updated 6.18.21_