Key Items:

1. Tax is not about completing forms. We will talk about how tax rules affect decision making. You will sometimes use a professional tax system to make calculations and check your work, but the forms are not the goal.

2. This is a “flipped” class. During class meetings I provide examples and practice to make sure the concepts are clicking. We spend almost the entire class time working sample problems as an entire class and in small groups. Please bring your questions to class and ask when we cover similar problems.

3. I post lecture videos and assign readings that I expect you will have covered before class. It is critical that you come to class meetings prepared so that you’ll get the most from the practice problems. However, attending class isn’t sufficient to teach you all material – you need to do the reading and watch the lectures.

4. Accounting is a field with many different components – tax, audit, cost, financial, AIS, fraud, and so forth. I still haven’t met anyone who is good at all of them. If this class is more challenging for you, that’s an opportunity to learn how to use your supports to be successful.

Instructor
Dr. Charles Oberweiser,
CPA PhD

Class Dates
Jan. 18 – May 7
Tu & Th 2:00-3:15
Room 267

Office Hours:

Monday
1 – 3 pm on Zoom
(link on D2L)

Tuesday & Thursday
11 – 12:15 pm
3:15 – 4 pm

Wednesday
2 – 4 pm

Other Days / Times
by appointment

Office
McGee 292E
(in Accounting Suite)

Email
Charles.Oberweiser@sfasu.edu
Why Study Tax?

Two people can earn the same amount of income and owe dramatically different amounts to the government. This class helps you understand some of the reasons why, and how to keep more of your money.

We focus heavily on individual taxes in this course. We develop your sense of which activities have federal tax implications, as well as those that affect filing status, deductions, and credits allowed under the law.

Course Overview:

Detailed introduction to aspects of federal tax law relevant to individual tax compliance.

Course Objectives (Learning Outcomes)
Successfully completing this course means that you will be able to:

1. Understand the laws governing individual income tax.
2. Demonstrate competency in individual income tax by preparation of an individual income tax returns.

Learning Materials
Required Text:
  
  You **do not** need electronic access (so feel free to buy/rent a used copy). The online access provides some additional practice problems. You’re welcome to buy it and use it, but it is not required.
- Additional readings will be assigned and posted to D2L.

Required Technology:
- Students are required to pay $8.50 once per semester for the ExamSoft service. This fee covers use of the software for all 300-level or above accounting courses the students are enrolled in, no matter how many classes you are taking. The fee must be paid through ExamSoft prior to taking your first exam or mock exam.
- We will utilize the Intuit ProConnect platform to create tax returns. The website is [taxeducation.intuit.com](http://taxeducation.intuit.com)
- You need to regularly access the course D2L site and your university (@sfasu.edu) email.
- You need access to a working computer for homework.
- It is extremely helpful to have a phone, tablet, or laptop in class daily for in-class activities.
Course Contact Hours and Study Hours:

ACCT 3343 is a 3-credit hour face-to-face course with approximately 3 hours of classroom time and 6 hours of out-of-class work per week. Please see the assignments below and the course schedule for the out-of-class assignments.

Grading Policies:

In order to pass the course, Accounting Department policy requires you to have at least a 60% average on the exams. I compute this by adding your scores on the 3 regular exams and the final, then dividing by 500 points.

If you meet that hurdle, your grade is determined by the following table:

<table>
<thead>
<tr>
<th>Exams</th>
<th>Regular Exams (3 @ 133 points)</th>
<th>Comprehensive Final Exam</th>
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<tbody>
<tr>
<td></td>
<td>Compreh. Final Exam</td>
<td></td>
</tr>
<tr>
<td>Cases</td>
<td>Case Assignments (10 @ 30 points)</td>
<td></td>
</tr>
<tr>
<td>Homework</td>
<td>Chapter Homework (Highest 10 of 11 assignments @ 10pts each)</td>
<td>100</td>
</tr>
<tr>
<td>Activities</td>
<td>In-Class Activities (Highest 20 of 23 class days @ 5pts each)</td>
<td>100</td>
</tr>
<tr>
<td>TOTAL POINTS</td>
<td>1,000</td>
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</tbody>
</table>

Grading Scale
A = 900 – 1,000 points
B = 800 - 899.99 points
C = 700 - 799.99 points
D = 600 - 699.99 points
F = Below 600 points

No individual extra credit is offered for any reason.

If you feel something should be re-graded, you must raise the issue within one week of receiving the grade in D2L. Please raise the issue by email or during office hours.

Course Supports

Beyond class meetings and the text, you have several other opportunities to get extra support for your learning:

1. **Office Hours** – I want you to succeed in this course. Office hours are the best time to see me. I’m happy to talk you through the material and answer your questions, either in small groups or 1-on-1. I may also be available to respond to emails at other times, but this is not guaranteed.

2. **Your Fellow Students** – Everyone enrolled with you shares your goal of making it through the course. You are not competing with them for a limited number of
good grades. Get to know them. Work cooperatively to review notes. Ask questions. Explaining material to each other is a great way to understand it yourself.

3. Online Resources – There are many good videos / explainers available online. Please share ones you find and I will add them to D2L as appropriate.

Course Requirement Details

Regular Exams
There are three regular exams this semester worth 133 points each.

Exams are conducted in person during normal class time. We use a computer and the Examplify software for testing, like all upper-level courses in the department.

Allowed Resources:
Each exam includes a built-in calculator. You are welcome to bring your own non-programmable calculator (no graphing calculators allowed).

Items such as tax brackets, standard deduction amounts, and depreciation percentages will be provided as discussed before each exam.

You may also bring a 3x5 card with notes. The notes must be handwritten. The writeable surface area of the card cannot be expanded beyond 30 square inches. You must turn in this card at the conclusion of the exam with your name on the card.

Any use of printed notecards, programmable calculators, books, other notes, internet-connected devices, other people, or any other resource not specifically allowed in the above text will be considered academic dishonesty. Failing to submit your card will result in your exam not being scored.

Absences & Rescheduling:
If you have a foreseeable absence during an exam, you must make plans well in advance to take the exam early. You may not take the exam outside of class without arranging it with me.

If you miss an exam, please let me know why. If your reason for missing is something I determine was unforeseeable, I will determine whether a make-up exam is appropriate or whether your grade on the final exam will be used for the missed exam. The details and circumstances of your absence will determine the choice. Generally, I do not give make-up exams.

Missed exams that do not have a reason that is unforeseeable will be recorded as a zero. I strongly encourage you to take every exam.
Before the First Exam:
A practice exam is provided prior to the first exam that you must complete to know your account is configured correctly. I provide a laptop if you don’t have one. If you bring your laptop, you must be certain the software is working correctly.

After Each Exam:
I grade each exam anonymously. Once they are graded, a password is sent out on D2L. Go to the Examsoft.com website to view the exam. The website will show you notes about your answer and the correct solution for any you answered incorrectly. These notes aren’t available if you review the exam using the desktop software. Study what you got wrong and ask questions. You may well see questions like this again on the final and the CPA exam.

Comprehensive Final Exam
The comprehensive final exam occurs during the scheduled final examination time. It is worth 101 total points. Like other exams, it is conducted in person utilizing a computer.

The final exam score cannot be dropped. The final exam follows the same policies listed above under “Allowed Resources” and “Absences & Rescheduling.”

Mini Cases
There are 10 small case assignments due during the semester worth 30 points each.

Each unit of the course has case assignments that are analytical in nature and cases that require the preparation of a tax return. See provided videos for help in completing parts of the returns using the ProConnect software.

In-Class Activities
In-class activities happen during class time. Each activity is worth 5 points and I count the highest 20 of 23 activities.

As of now, I plan for these activities to take approximately 5 minutes and occur in person during class meetings. You should utilize your own device (phone / laptop / tablet) to participate in these. You may not participate in these activities from outside of class without arranging it with me.

Excused Absences: If I receive notice you are at a university sponsored event (sports, field trip, etc.) or otherwise have an excused absence, you will receive full credit for the activity.

If student preparation for class becomes an obstacle to completing in-class activities, I will transition these activities to reading quizzes due prior to class time.
Chapter Homework
There are homework assignments from each chapter posted to D2L. Each homework assignment is worth 10 points and I drop the lowest score.

Homework is an important part of the learning design for our class. Homework gives you a chance to prove to yourself that you know the material and can do it when the exam happens.

Mental Health

SFA values students’ overall well-being, mental health and the role it plays in academic and overall student success. Students may experience stressors that can impact both their academic experience and their personal well-being. These may include academic pressure and challenges associated with relationships, emotional well-being, alcohol and other drugs, identities, finances, etc.

If you are experiencing concerns, seeking help, SFA provides a variety of resources to support students’ mental health and wellness. Many of these resources are free, and all of them are confidential.

On-campus Resources:

The Dean of Students Office (Rusk Building, 3rd floor lobby)
www.sfasu.edu/deanofstudents
936.468.7249 dos@sfasu.edu

SFA Human Services Counseling Clinic Human Services, Room 202
www.sfasu.edu/humanservices/139.asp
936.468.1041

The Health and Wellness Hub “The Hub”
Location: corner of E. College and Raguet St.

To support the health and well-being of every Lumberjack, the Health and Wellness Hub offers comprehensive services that treat the whole person – mind, body and spirit.

Services include:
- Health Services
- Counseling Services
- Student Outreach and Support
- Food Pantry
- Wellness Coaching
- Alcohol and Other Drug Education

www.sfasu.edu/thewhub
936.468.4008
thewhub@sfasu.edu
Crisis Resources:
- Burke 24-hour crisis line: 1.800.392.8343
- National Suicide Crisis Prevention: 9-8-8
- Suicide Prevention Lifeline: 1.800.273.TALK (8255)
- Crisis Text Line: Text HELLO to 741741

Classroom Attendance & Behavior

The Code of Student Conduct and Academic Integrity prohibits “Any classroom behavior (regardless of course delivery method) that interferes with the Faculty member’s ability to conduct class, failure to conform to the Faculty member’s announced expectations for the class, or the ability of other Students to learn.” (see HOP 04-106, Article V(c)i)

Students who do not attend class regularly or who perform poorly on class projects/exams may be referred to AARC, advisors, early alert programs, or other supplemental assistance.

Accommodation for 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 promptly may delay your accommodations. For additional information, go to http://www.sfasu.edu/disabilityservices/.

If you have testing accommodations, you must make arrangements to test with disability services or with the Rusche testing center. Another class meets immediately after ours, so you cannot test in this room if you need additional time. Further, this classroom is not a low-distraction testing environment. Appearing in our classroom for the exam is a waiver of any accommodation to which you are entitled.

Cheating and Plagiarism

In the accounting profession, ethics is of utmost importance, as numerous stakeholders rely on accounting information to make decisions. It is the intent of the Schlief School of Accountancy to foster and encourage integrity in all of its accounting classes. Therefore, there will be no tolerance for academic dishonesty, including but not limited to,
plagiarism, cheating on examinations, papers, or other course-related work, copying or collaborating on assignments without permission, or other inappropriate conduct.

**Academic Integrity (HOP 04-106)** The Code of Student Conduct and Academic Integrity outlines the prohibited conduct by any student enrolled in a course at SFA. It is the responsibility of all members of all faculty, staff, and students to adhere to and uphold this policy.

Articles IV, VI, and VII of the new Code of Student Conduct and Academic Integrity outline the violations and procedures concerning academic conduct, including cheating, plagiarism, collusion, and misrepresentation. Cheating includes, but is not limited to: (1) Copying from the test paper (or other assignment) of another student, (2) Possession and/or use during a test of materials that are not authorized by the person giving the test, (3) Using, obtaining, or attempting to obtain by any means the whole or any part of a non-administered test, test key, homework solution, or computer program, or using a test that has been administered in prior classes or semesters without permission of the Faculty member, (4) Substituting for another person, or permitting another person to substitute for one’s self, to take a test, (5) Falsifying research data, laboratory reports, and/or other records or academic work offered for credit, (6) Using any sort of unauthorized resources or technology in completion of educational activities.

Plagiarism is the appropriation of material that is attributable in whole or in part to another source or the use of one’s own previous work in another context without citing that it was used previously, without any indication of the original source, including words, ideas, illustrations, structure, computer code, and other expression or media, and presenting that material as one’s own academic work being offered for credit or in conjunction with a program course or degree requirements.

Collusion is the unauthorized collaboration with another person in preparing academic assignments offered for credit or collaboration with another person to commit a violation of any provision of the rules on academic dishonesty, including disclosing and/or distributing the contents of an exam.

Misrepresentation is providing false grades or résumés; providing false or misleading information in an effort to receive a postponement or an extension on a test, quiz, or other assignment for the purpose of obtaining an academic or financial benefit for oneself or another individual or to injure another student academically or financially.

**Withheld Grades (HOP 02-206)**

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 coursework 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 to compute the grade point average. For additional information, go to https://www.sfasu.edu/docs/hops/02-206.pdf.

**Legal Disclaimer**

The material covered in this course is for general educational purposes only. This course (including the textbook, handouts, lectures, and other communications from the instructor) is not legal or accounting advice for any situation. Your instructor is not engaged in any representation or consulting arrangement with you. If you require tax assistance, you must seek the services of a competent professional to review your specific situation.

Your instructor focuses on the most common situations and areas needed for the CPA exam. Some complexities and exceptions found in the tax law are intentionally omitted to help the course fit the time allowed. Hypotheticals presented during the class may not receive a full consideration of all relevant facts. Further, the course materials and your instructor could be mistaken. You must not rely upon this course for any legal, tax, or accounting purpose.
Tentative Course Schedule

*D2L has detailed daily task information and is the schedule of record, so please consult it regularly as changes may occur from what is printed below. Exams are held in person.*

*Per HOP 02-108, I am providing notification that our course includes an examination during the final week of the semester.*

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
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<tbody>
<tr>
<td>1/18/24</td>
<td>Intro &amp; Syllabus</td>
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<tr>
<td>1/23/24</td>
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<td>Property Transactions 1</td>
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<td>4/4/24</td>
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<td>4/9/24</td>
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<td>4/11/24</td>
<td>Property Transactions 2</td>
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<td>Small Business 1</td>
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<tr>
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</tr>
<tr>
<td>4/30/24</td>
<td>Exam 3</td>
</tr>
<tr>
<td>5/2/24</td>
<td>Review for Final</td>
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<tr>
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<td>1-3pm</td>
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Final Exam