Course Overview:
Study of tax problems related to taxable entities.

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

1. Understand the laws governing corporate and entity income tax.
2. Demonstrate competency in taxation by preparation of corporate and entity income tax returns.

Learning Materials
Required Text:
- *Pearson’s Federal Taxation 2024: Corporations, Partnerships, Estates & Trusts*, Richardson & Franklin

- Additional readings will be assigned and posted to D2L.

Required Technology:
- We will utilize the Intuit ProConnect platform to create tax returns. The website is 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 research and cases.

Instructor
Dr. Charles Oberweiser, CPA PhD

Class Dates
Jan. 18 – May 9
Tu & Th 9:30-10:45
Room 127

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
Course Contact Hours and Study Hours:
ACCT 5343 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:
Your grade is determined by the following table:

<table>
<thead>
<tr>
<th>Grading Scale</th>
<th>Points</th>
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<tbody>
<tr>
<td>A = 900 – 1,000 points</td>
<td>400</td>
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<tr>
<td>B = 800 - 899.99 points</td>
<td>200</td>
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<td>C = 700 - 799.99 points</td>
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<tr>
<td>D = 600 - 699.99 points</td>
<td>100</td>
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<tr>
<td>F = Below 600 points</td>
<td>200</td>
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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 Requirement Details

Cases
I’ve scheduled 8 case projects during the semester of the type you might be called upon to complete as a new accountant in public accounting. The projects include tax research memos as well as tax returns for various entity types.

Final Project
The final project in the class will involve:
1. developing a scenario involving multiple entities, and
2. solving a scenario developed by a classmate

Substantial Problems
Most class meetings, I will assign 1-3 longer, in-depth problems. Each of these is assigned to one student. Generally, these problems require you to clarify the tax issues involved, research as needed, and lead the class through your solution.
**Daily Participation**
Each class meeting, I will assign up to 5 points for attendance, being knowledgeable about the assigned readings, being prepared to answer questions when asked, bringing your own questions about the material, and engaging with your classmates (particularly when they are presenting their substantial problems).

**Exams**
There will be a mid-term exam and a final exam. You must take the exams in person using the ExamSoft software. If you have a conflict with the mid-term exam date, you must make arrangements well in advance to take the exam early. Exams missed will generally not be eligible for a make-up grade, unless I assess that your reason for missing the exam is entirely outside your control.

**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/thehub](http://www.sfasu.edu/thehub)
936.468.4008
[thehub@sfasu.edu](mailto:thehub@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 741-741

**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/](http://www.sfasu.edu/disabilityservices/).

**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 is the schedule of record, so please consult it regularly as changes may occur from what is printed below. Per HOP 02-108: our course includes a final project due during the last week of classes.*

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<tr>
<th>Date</th>
<th>Content Covered</th>
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