ACCT 4311 Sec 1 – Federal Income Taxation II
Professor: Dr. Darlene Pulliam

Class Days/Times/Location or Other Format: T 4:00 to 6:25, CC221
Office Location: CC215E
Office Hours: M 12-1:30, 3-5, T 12:30-4, W 3-5
Office Phone: 806 651-2521
Email: dpulliam@wtamu.edu
Social Media: Keep up with the latest happenings of your COB on Facebook and Twitter, connect with us on LinkedIn, and check out COB videos on YouTube.
Prerequisites: ACCT 3311

Terms of Use
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WTAMU College of Business Mission Statement
The mission of the College of Business is to provide high quality undergraduate and graduate business education with a global perspective and ethical awareness. We accomplish this through emphasis on excellence in teaching, which is strengthened by faculty scholarship and supported by professional service.

Learning Objectives of the WTAMU College of Business Programs
The College of Business (COB) at West Texas A&M University (WTAMU) seeks to prepare students in the Bachelor of Business Administration (BBA), Master of Business Administration (MBA), Master of Professional Accounting (MPA), and the Master of Science, Finance and Economics (MSFE) degree programs for careers in business and to foster their professional growth and advancement via key learning goals and objectives.

The learning objectives of the College of Business are as follows:
- Leadership
- Communication
- Critical Thinking
- Business Integration
- Core Business Knowledge
- Global Business Environment
- Business Ethics and Corporate Governance
**Course Description**
This course is a continuation of Federal Tax Accounting I. We will continue discussing federal income taxation. Our focus will be the taxation of property transactions and the taxation of corporations.

**Course Objectives**
Specific learning objectives include:

- To demonstrate the ability to explain basic concepts related to the taxation of property transactions, and the formation, operation, and liquidation of corporations
- To complete a research project using the RIA Checkpoint internet service
- To write a client letter with advice involving property transactions
- To complete a corporate tax return
- To complete research projects and in-class assignments in groups

**Course Materials (Text, calculator, etc.)**
*Property Chapters 14-17, West’s Federal Taxation - 2017 Edition - Individual Income Taxes: Hoffman et.al*


A basic calculator to use on tests – no phones or computers.

**Map from COB Learning Objectives to Specific Course Objectives**
All of the course objectives meet the following learning objectives of the College of Business: Critical Thinking

- Business Integration
- Core Business Knowledge

The College of Business Learning Goals are related to the course objectives for ACCT 4/5311, as follows:

1. Students will demonstrate competencies in writing, speaking, and technology communication via *group/individual exams and written assignments.*
2. Students will demonstrate their competencies in critical thinking via *group/individual exams and written assignments*
3. Students will demonstrate their competencies in ethical decisions via *group/individual exams and written assignments.*
4. Students will demonstrate their knowledge of the global and domestic environment and their relevance to the business contexts via *group/individual exams and written assignments.*
5. Students will demonstrate their knowledge of diversity for effective problem-solving via *group/individual exams and written assignments.*
Course Grading Policies

<table>
<thead>
<tr>
<th></th>
<th>Points</th>
</tr>
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<tbody>
<tr>
<td>First Exam</td>
<td>100</td>
</tr>
<tr>
<td>Second Exam</td>
<td>100</td>
</tr>
<tr>
<td>Third Exam</td>
<td>100</td>
</tr>
<tr>
<td>Tax Return</td>
<td>50</td>
</tr>
<tr>
<td>Writing assignment</td>
<td>50</td>
</tr>
<tr>
<td>Cengage homework 7 @ 10 points</td>
<td>70</td>
</tr>
<tr>
<td>Group Research Projects</td>
<td>50</td>
</tr>
<tr>
<td>Other</td>
<td>0-50</td>
</tr>
<tr>
<td>Total</td>
<td>520-570</td>
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</tbody>
</table>

A-90%, B-80%, C-70%, D-60% and you will be taking the class again

Course Assignment, Examination, and or Project Policies

This course is designed to provide a limited background in the federal income taxation of property transactions and various aspects of operating as a corporation. The class will be structured to also assist you in preparing yourself for the business environment which you will be entering shortly. Most real-world work assignments involve working with other people - in groups. A significant portion of this class will be conducted using a group approach.

Classes will be conducted as follows:

- Reading and problem assignments are to be completed by classtime on the first day for that chapter assignment. The chapter will be discussed using a lecture-discussion format. You will work problems in groups in class.
- After class but **before the next chapter begins** in class, you will complete graded exercises on CengageNow.
- You will each complete a corporate tax return.
- You will each individually complete a writing assignment.

Reading and Homework Assignments:

Reading and problem assignments are attached. As with any accounting course, it is vital that you complete your assignments before class in order to participate in the classroom activities and derive the greatest possible benefit from the material covered. Homework will not be handed in, but you will not be prepared for the class activities if you do not complete the assignments before class.

We will be using CengageNow for part of the course. Following are the directions for getting access:

- **Class Name:** ACCT 4311
  **Student Registration URL:** [https://login.cengagebrain.com/course/E-Y84E62TSBSA65](https://login.cengagebrain.com/course/E-Y84E62TSBSA65)
For each chapter, we will cover the high points using PowerPoint. I will work some problems with you. You will then go to Cengage and complete the assigned problems as many times as you want. Your highest score will be your recorded score.

You must finish the problems and quizzes at the assigned times. They will be turned off at the end of the assignment period and will not be turned back on.

Course Topics - Tentative Calendar of Readings, Topics, and Due Dates

<table>
<thead>
<tr>
<th>Date</th>
<th>Chapter - Book</th>
<th>Problems – 2017 Edition/Cengage Now</th>
</tr>
</thead>
<tbody>
<tr>
<td>T Jan 17</td>
<td>Introduction</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Writing Assign, Problem 14-40, Due 2/14</td>
</tr>
<tr>
<td>T Jan 31</td>
<td>15 - Individual book</td>
<td>29,30,35,37,41,44,45,47,50,51,58</td>
</tr>
<tr>
<td>T Feb 7</td>
<td>16 - Individual book</td>
<td>19,21,22,23,25,27,29,32,34,35,36,42</td>
</tr>
<tr>
<td>T Feb 14</td>
<td>17 - Individual book</td>
<td>32,34,36,38,40,41,42,45,47,48,49,51</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Writing Assignment due</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Assigned Group Research Problem from Chapter 17 – Due 4/7</td>
</tr>
<tr>
<td>T Feb 21</td>
<td>First Examination</td>
<td>Chaps 14,15,16,17</td>
</tr>
<tr>
<td>T Feb 28</td>
<td>2 - Corporation book</td>
<td>33,36,40,44,47,54,57 CN 34,37,41,43,48,52,55</td>
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<tr>
<td></td>
<td></td>
<td>Chap 2 Tax Return Problem 2 - due 3/21</td>
</tr>
<tr>
<td>T Mar 7</td>
<td>3</td>
<td>Group Research Chap 17 Assignment due</td>
</tr>
<tr>
<td></td>
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<td>33,37,42,46,48,52,54 CN 34,36,43,47,51,53</td>
</tr>
<tr>
<td>Mar 13-17</td>
<td>Spring break</td>
<td></td>
</tr>
<tr>
<td>T Mar 21</td>
<td>4</td>
<td>26,31,34,36,40,44,49 CN 27,32,33,37,41,47</td>
</tr>
<tr>
<td>T Mar 28</td>
<td>5</td>
<td>24,26,27,29,34,40,42,49 CN 25,28,30,38,41,45,47</td>
</tr>
<tr>
<td>F Mar 31</td>
<td></td>
<td>Last day to drop with guaranteed X</td>
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<tr>
<td>T Apr 4</td>
<td>Second Examination</td>
<td>Chaps 2,3,4,5</td>
</tr>
<tr>
<td>T Apr 11</td>
<td>6</td>
<td>38,44,47,49,55,60,62 CN 39,43,46,57,61,64</td>
</tr>
<tr>
<td>T Apr 18</td>
<td>7</td>
<td>17,26,32,44,45 CN 18,19,23,38,42 Assigned Group Research Problem from Chapter 7 - Due 5/2</td>
</tr>
<tr>
<td>T Apr 26</td>
<td>8</td>
<td>31,32,35 CN 30,34,36</td>
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<tr>
<td>T May 2</td>
<td>TBA</td>
<td></td>
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<tr>
<td>T May 9</td>
<td>Third Examination</td>
<td>Chaps. 6,7,8</td>
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WTAMU COB Student Code of Ethics

Each student enrolled in COB courses accepts personal responsibility to uphold and defend academic integrity and to promote an atmosphere in which all individuals may flourish. The COB Student Code of Ethics strives to set a standard of honest behavior that reflects well on students, the COB and West Texas A&M University. All students enrolled in business courses are expected to follow the explicit behaviors detailed in the Student Code of Ethics.

Code of Ethics

- Do not use notes, texts, solution manuals, or other aids for a quiz or exam without instructor authorization.
- Do not copy the work of others and/or allow others to view your answers or copy your work during a quiz, exam, or on homework assignments.
- Do not allow other parties to assist in the completion of your quiz, exam, homework, paper, or project when not permitted.
- Do not work with other students on projects or assignments without authorization from the course instructor.
- Properly cite and specifically credit the source of text, graphic, and web materials in papers, projects, or other assignments.
- Do not forge the signature of an instructor, advisor, dean, or another student.
- Provide truthful information for class absences when asking faculty for excused absences or for a make-up for a quiz, exam, or homework.
- Provide truthful information on your resume including work history, academic performance, leadership activities, and membership in student organizations.
- Respect the property, personal rights, and learning environment of all members of the academic community.
- Live up to the highest ethical standards in all academic and professional endeavors.

Students violating the Student Code of Ethics will be reported to the Dean’s office and are subject to penalties described in the West Texas A&M University Code of Student Life, which may include suspension from the University. In addition, a violator of the Student Code of Ethics may become ineligible for participation in student organizations sponsored by the COB and for recognition for College academic honors, awards, and scholarships.

COB Student Resources Link

The COB has developed a Student Resources repository (e.g., APA writing style information, business core reviews, facilities, and other helpful supplements), which can be found on the COB Website. Additionally, WTAMU has developed an Academic Study Skills information site to assist students (e.g., study habits, supplemental instruction, tutoring, writing and math skills), which can be found on the WTAMU Website. For WTAMU Writing Center information (for students needing writing assistance, guidance, and feedback), please visit their website.
COB Communications Component

Students earning a BBA degree must complete at least one course with a communications component as part of the business core requirements. The COB communications component is a requirement in the following courses: **ACCT 4373 (Accounting Communications)**, **BUSA 4333 (Cross-Cultural Issues in Business Communications)**, **BUSA 4350 (Current Issues in Management Communications)**, **BUSA 4380 (Conflict Resolution and Negotiation)**, **BUSA 4382 (Emerging Media Law)**, **CIDM 3320 (Digital Collaboration and Communication)**, **ECON 4370 (Economics of Health Care)**, **FIN 3350 (Personal Financial Planning)**, **FIN 4320 (Investments)**, **FIN 4321 (Portfolio Theory)**, **MGT 3335 (Organizational Behavior)**, **MGT 4380 (Conflict Resolution and Negotiation)**, and **MKT 3342 (Consumer Behavior)**.

Students in a communications component course are explicitly required to demonstrate knowledge of communication skills. Specific objectives may include but are not limited to the following concepts put forth by the National Business Education Association: (1) ability to organize a written and an oral message coherently and effectively, (2) ability to use technology for communication, (3) ability to research a topic, prepare a report, and present the findings to all organizational levels, and (4) ability to demonstrate critical-thinking skills. Specific course requirements and the role of the communications component with respect to student grading policy are at the discretion of the course instructor of record.

Student Travel Opportunities

In multiple business courses, there may be opportunities for student travel supplemented by student fees. If you have an interest in such opportunities as they become available, please notify a faculty member.

Dropping/Repeating the Course

Should a student decide to drop the course, it is the student’s responsibility to be aware of the final drop dates and adhere to the WTAMU Add/Drop policy. Any student participating in the course after the WTAMU posted drop date will be considered active and a grade will be administered at the end of the course for that student. Students are charged a fee for any course attempted for a third or subsequent time at WTAMU other than a non-degree credit developmental course or exempted courses.

Scholastic Dishonesty

It is the responsibility of students and instructors to help maintain scholastic integrity at the University by refusing to participate in or tolerate scholastic dishonesty. Commission of any of the following acts shall constitute scholastic dishonesty. This listing is not exclusive of any other acts that may reasonably be said to constitute scholastic dishonesty: acquiring or providing information for any assigned work or examination from any unauthorized source; informing any person or persons of the contents of any examination prior to the time the examination is given in subsequent sections of the course or as a makeup; plagiarism; submission of a paper or project that is substantially the same for two courses unless expressly authorized by the instructor to do so; submission of a paper or project prepared by another student as your own. You are responsible for being familiar with the University's Academic Integrity Code, as well as the COB Student Code of Ethics listed in this document.
Academic Integrity
All work must be completed individually unless otherwise stated. Commission of any of the following acts shall constitute scholastic dishonesty: acquiring or providing information for any assigned work or examination from any unauthorized source; informing any person or persons of the contents of any examination prior to the time the exam is given in any subsequent sections of the course or as a makeup; plagiarism; submission of a paper or project that is substantially the same for two courses unless expressly authorized by the instructor to do so. For more information, see the Code of Student Life.

Viewpoints/External Websites Disclaimer
The views expressed in this document, web-based course materials, and/or classroom presentations and discussions are those of the professor and do not necessarily represent the views of West Texas A&M University, its faculty and staff, or its students. Views expressed by students are likewise those of the person making such statements. It is understood and expected that each individual within this course will respect and allow individual difference of opinion.

Neither the professor, the COB, nor WTAMU are responsible for the content of external websites discussed in the classroom and/or linked to via online course materials, emails, message boards, or other means. Referred websites are for illustrative purposes only, and are neither warranted nor endorsed by the professor, COB, or WTAMU. Web pages change frequently, as does domain name ownership. While every effort is made to ensure proper referencing, it is possible that students may on occasion find materials to be objectionable for reasons beyond our control.

Acceptable Student Behavior
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 (Code of Student Life). Unacceptable or disruptive behavior will not be tolerated. Students engaging in unacceptable behavior may be instructed to leave the classroom. Inappropriate behavior may result in disciplinary action or referral to the University’s Behavioral Intervention Team. This prohibition applies to all instructional forums, including electronic, classroom, labs, discussion groups, field trips, etc.

Technology Requirements
All technological requirements for the successful completion of this course are the responsibility of the student, including access to a working computer and or to a device with secure broadband Internet connection, data storage and retrieval, and state-of-the-art security. The student is responsible for all technological problems not related to WTAMU, including but not limited to equipment failures, power outages, and Internet breakdowns. Furthermore, students are responsible for all necessary technical and operational skills for completing this course, and for being familiar with WTC (the Blackboard Learning System) both in a general sense and in a specific sense as pertaining to this course and any materials stored within. The professor is not responsible for any technical matters related to WTC. Students must contact WTC if they have problems accessing and/or using the WTC environment.
Physical or Educational Access - ADA Statement
West Texas A&M University seeks to provide reasonable accommodations for all qualified persons with disabilities. This University will adhere to all applicable federal, state and local laws, regulations and guidelines with respect to providing reasonable accommodations as required to afford equal educational opportunity. It is the student's responsibility to register with Student Disability Services (SDS) and to contact faculty members in a timely fashion to arrange for suitable accommodations. Contact Information: Student Success Center, CC 106; phone 806-651-2335.

Title IX Statement
West Texas A&M University is committed to providing a learning, working and living environment that promotes personal integrity, civility, and mutual respect in an environment free of sexual misconduct and discrimination. Title IX makes it clear that violence and harassment based on sex and gender are Civil Rights offenses subject to the same kinds of accountability and the same kinds of support applied to offenses against other protected categories such as race, national origin, etc. Harassment is not acceptable. If you or someone you know has been harassed or assaulted, you can find the appropriate resources here:
- WTAMU Title IX Coordinator Becky Lopez – Kilgore Research Center 147, or call 806.651.3199
- WTAMU Counseling Services – Classroom Center 116, or call 806.651.2340
- WTAMU Police Department – 806.651.2300, or dial 911
- 24-hour Crisis Hotline – 800.273.8255, or 806.359.6699, or 800.692.4039
- Visit the Notalone website
For more information, see the Code of Student Life.

WT Attendance Policy for Core Curriculum Classes
For the purposes of learning assessment and strategic planning, all students enrolled in Core Curriculum or developmental courses at West Texas A&M University must swipe their Buff Gold cards through the card reader installed in the classroom/lab for each class/lab meeting.

Evacuation Statement
If you receive notice to evacuate the building, please evacuate promptly but in an orderly manner. Evacuation routes are posted in various locations indicating all exits, outside assemble area, location of fire extinguishers, fire alarm pull stations and emergency telephone numbers (651.5000 or 911). In the event an evacuation is necessary; evacuate immediately do not use elevators; take all personal belongings with you; report to outside assembly area and wait for further information; students needing assistance in the evacuation process should bring this to the attention of the instructor at the beginning of the semester.
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*Syllabus template approved by COB Curriculum Committee May 2016. Annual review of the syllabus is a formal part of the COB continuous improvement process.*