

**University of North Texas at Dallas  
Spring 2017  
SYLLABUS**

<b>ACCT 4350-001 Advanced Federal Income Taxation 3 hours</b>			
<b>Department of</b>	<b>Accounting</b>	<b>School of</b>	<b>Business</b>
<b>Instructor Name:</b>	<b>Stephanie Mongiello, J.D., M.B.A.</b>		
<b>Office Location:</b>	<b>DAL1, Rm. 219</b>		
<b>Office Phone:</b>	<b>(972) 338-1812</b>		
<b>Email Address:</b>	<a href="mailto:stephanie.mongiello@untDallas.edu">stephanie.mongiello@untDallas.edu</a>		
<b>Office Hours:</b>	<b>Tuesdays 5:00 p.m. to 6:45 p.m. and Wednesdays 1:00 p.m. to 3:45 p.m.</b>		
<b>Classroom Location:</b>	<b>DAL2 242</b>		
<b>Class Meeting Days &amp; Times:</b>	<b>We 4:00-6:50 p.m.</b>		
<b>Course Catalog Description:</b>	3 hours. Introduction to federal taxation of corporations and partnerships, emphasizing the tax compliance and research process.		
<b>Prerequisites:</b>	<b>ACCT 4300 - Federal Income Taxation.</b>		
<b>Required Text:</b>	<b>South-Western Federal Taxation 2017: Corporations, Partnerships, Estates &amp; Trusts, by Hoffman, et al., published by Cengage Learning (ISBN: 978-1305874336)</b> <b>OR</b> <b>South-Western Federal Taxation 2017: Comprehensive Volume, by Hoffman, et al., published by Cengage Learning (ISBN: 978-1305874169) (or 2016 edition, whichever you previously used in ACCT 4300)</b>		
<b>Access to Learning Resources:</b>	UNT Dallas Library: phone: (972) 780-1616 web: <a href="http://www.untDallas.edu/library">http://www.untDallas.edu/library</a> email: <a href="mailto:library@untDallas.edu">library@untDallas.edu</a> UNT Dallas Bookstore: phone: (972) 780-3652 web: <a href="http://www.untDallas.edu/bookstore">http://www.untDallas.edu/bookstore</a> e-mail: <a href="mailto:untDallas@bkstr.com">untDallas@bkstr.com</a>		
<b>Course Goals or Overview:</b>			
	The goal of this course is to introduce students to advanced U.S. federal taxation topics, with an emphasis on the taxation of business entities.		
<b>Learning Objectives/Outcomes:</b> At the end of this course, students will be able to:			
1	Understand the choice of entity decision, especially as it relates to taxation.		
2	Define and apply the fundamental rules and concepts of corporate taxation.		
3	Define and apply the fundamental rules of partnership and S corporation taxation.		
4	Understand basic concepts relating to advanced taxation topics, including exempt entities, multistate corporate taxation, taxation of international transactions, tax practice and ethics, the federal gift and estate taxes, and income taxation of trusts and estates.		
5	Demonstrate the ability to prepare federal income tax forms for business entities.		

**Course Outline**

This schedule is subject to change by the instructor. Any changes to this schedule will be communicated in class or via class email or Blackboard announcement. Additional readings and activities may be added, these will be noted in the Readings and Activities/Assignments sections.

<b>Topics</b>	<b>Timeline</b>
Chs. 2 & 3 (Ch. 17): Corporations: Introduction and Operating Rules	Jan 18
Chs. 2 & 3 (Ch. 17): Corporations: Introduction and Operating Rules (continued)	Jan 25
Ch. 4 (Ch. 18): Corporations: Organization and Capital Structure	Feb 1
Chs. 5 & 6 (Ch. 19): Corporations: Distributions Not in Complete Liquidation Ch. 7 (Ch. 20): Corporations: Distributions in Complete Liquidation and an Overview of Reorganizations	Feb 8
<b>Exam 1</b>	Feb 15
Ch. 10 (Ch. 21): Partnerships	Feb 22
Ch. 11 (Ch. 21): Partnerships (continued)	Mar 1
Ch. 12 (Ch. 22): S Corporations	Mar 8
<b>Spring Break – NO CLASS</b>	Mar 15
Ch. 13: Comparative Forms of Doing Business	Mar 22
<b>Exam 2</b>	Mar 29
Ch. 15 (Ch. 23): Exempt Entities	Apr 5
Ch. 16 (Ch. 24): Multistate Corporate Taxation <b>Project DUE</b>	Apr 12
(Ch. 25): Taxation of International Transactions	Apr 19
Chs. 18 & 19 (Ch. 27): The Federal Gift and Estate Taxes Ch. 20 (Ch. 28): Income Taxation of Trusts and Estates	Apr 26
Ch. 17 (Ch. 26): Tax Practice and Ethics	May 3
<b>Exam 3</b>	TBA May 10-May 16

## Course Evaluation Methods

This course will utilize the following instruments to determine student grades and proficiency of the learning outcomes for the course.

### Assignments

Nine (9) assignments will be assigned this semester. The assignments will be posted and submitted via Blackboard. The lowest assignment grade will be dropped (i.e. 8 of the 9 grades will count).

### Project

One (1) project will be assigned this semester.

### Exams

Three (3) exams will be given this semester. The exams will not be cumulative (i.e. each exam only includes topics covered since the previous exam).

### Attendance/Preparation/Participation

You are to be present, alert, and attentive during class. Demonstrate your participation by paying close attention during lectures and by contributing during classroom discussions.

### Extra Credit: Volunteer Income Tax Assistance (VITA)

Extra credit will be offered for participation in the on-campus Volunteer Income Tax Assistance (VITA) program.

## Grading Matrix:

Activities/Assignments	Value (percentages)
9 Assignments (highest 8)	25
Project	15
Exam 1	15
Exam 2	15
Exam 3	15
Attendance/Preparation/Participation	15
<b>Total:</b>	<b>100%</b>

### Grade Determination

**A = 90% or better**

**B = 80 – 89 %**

**C = 70 – 79 %**

**D = 60 – 69 %**

**F = less than 60%**

### University Policies and Procedures

#### **Students with Disabilities (ADA Compliance):**

Chapter 7(7.004) Disability Accommodations for Students

The University of North Texas at Dallas makes reasonable academic accommodation for students with disabilities. Students seeking accommodations must first register with the Disability Services Office (DSO) to verify their eligibility. If a disability is verified, the DSO will provide you with an accommodation letter to be delivered to faculty to begin a private discussion regarding your specific needs in a course. You may request accommodations at any time, however, DSO notices of accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of accommodation for every semester and must meet/communicate with each faculty member prior to implementation in each class. Students are strongly encouraged to deliver letters of accommodation during faculty office hours or by appointment. Faculty members have the authority to ask students to discuss such letters during their designated office hours to protect the privacy of the student. For additional information see the Disability Services Office website at <http://www.untDallas.edu/disability>. You may also contact them by phone at 972-338-1777; by email at [UNTDisability@untDallas.edu](mailto:UNTDisability@untDallas.edu) or at Building 2, room 204.

#### **Course Evaluation Policy:**

Student's evaluations of teaching effectiveness is a requirement for all organized classes at UNT Dallas. This short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught. I am very interested in the feedback I get from students, as I work to continually improve my teaching. I consider students' evaluations to be an important part of your participation in this class.

#### **Academic Integrity:**

Academic integrity is a hallmark of higher education. You are expected to abide by the University's code of Academic Integrity policy. Any person suspected of academic dishonesty (i.e., cheating or plagiarism) will be handled in accordance with the University's policies and procedures. Refer to the Student Code of Academic Integrity at [http://www.untDallas.edu/sites/default/files/page\\_level2/pdf/policy/7.002%20Code%20of%20Academic\\_Integrity.pdf](http://www.untDallas.edu/sites/default/files/page_level2/pdf/policy/7.002%20Code%20of%20Academic_Integrity.pdf) for complete provisions of this code.

Academic dishonesty includes, but is not limited to, cheating, plagiarizing, fabrication of information or citations, facilitating acts of dishonesty by others, having unauthorized possession of examinations, submitting work of another person or work previously used without informing the instructor, or tampering with the academic work of other students.

Web-based Plagiarism Detection: Please be aware that students may be required to submit written assignments to Turnitin, a web-based plagiarism detection service, or another method. If submitting to Turnitin, please remove your title page and other personal information.

## **Classroom Policies**

### **Bad Weather Policy:**

On those days that present severe weather and driving conditions, a decision may be made to close the campus. In case of inclement weather, call UNT Dallas Campuses main voicemail number (972) 780-3600 or search postings on the campus website [www.unt.edu/dallas](http://www.unt.edu/dallas). Students are encouraged to update their Eagle Alert contact information, so they will receive this information automatically.

### **Attendance and Participation Policy:**

The University attendance policy is in effect for this course. Class attendance and participation is expected because the class is designed as a shared learning experience and because essential information not in the textbook will be discussed in class. The dynamic and intensive nature of this course makes it impossible for students to make-up or to receive credit for missed classes. Attendance and participation in all class meetings is essential to the integration of course material and your ability to demonstrate proficiency. Students are responsible to notify the instructor if they are missing class and for what reason. Students are also responsible to make up any work covered in class. It is recommended that each student coordinate with a student colleague to obtain a copy of the class notes, if they are absent.

### **Diversity/Tolerance Policy:**

Students are encouraged to contribute their perspectives and insights to class discussions. However, offensive & inappropriate language (swearing) and remarks offensive to others of particular nationalities, ethnic groups, sexual preferences, religious groups, genders, or other ascribed statuses will not be tolerated. Disruptions which violate the Code of Student Conduct will be referred to the Office of Student Life as the instructor deems appropriate.

### **Other Policies:**

- **Use of Blackboard Learn.** Blackboard Learn is an important communication and education tool. You will be expected to be competent in this technology, and to inform the instructor if you need help.
- **Use of Cell Phones & other Electronic Gadgets in the Classroom.** Cell phones are permitted in the classroom, but must be set to “vibrate” or “silent” during class. Answer calls outside, if you must, but cell phone conversations, texting, and similar activities will not be permitted in the classroom.
- **Food & Drink in the Classroom.** Food and drink in the classroom is generally disruptive. Therefore, please be discreet and polite. Also, please clean up after yourself.
- **Use of Laptops.** You are encouraged to use laptops, iPads, and similar devices to assist in taking notes and researching topics related to the class. They must not be used for social activities, games, etc., during class time.