

**University of North Texas at Dallas**  
**Summer 2016**  
**SYLLABUS**

<b>Course Abbreviation/Number/Title/Semester Hrs</b>			
<b>ACCT 4300 001: Federal Income Tax                      3Hrs</b>			
<b>Department of</b>	<b>Accounting</b>	<b>School of</b>	<b>Business</b>
<b>Instructor Name:</b> <i>Patricia Wynn, CPA, CMA, CGMA</i>			
<b>Office Location:</b> <i>7400 Houston School Road DAL2 Room, 235</i>			
<b>Office Phone:</b> <b>972-338-1807</b>			
<b>Email Address:</b> <i>Patricia.Wynn@untdallas.edu</i>			
<b>Office Hours:</b> <b>Tuesdays and Thursdays 2-5:50 pm; Saturdays 2-3 pm</b>			
<b>Virtual Office Hours:</b> <i>By appointment</i>			
<b>Classroom Location:</b> <i>DAL2 Room 212</i>			
<b>Class Meeting Days &amp; Times:</b> <b>Saturdays– 10:00 am - 1:50 pm</b>			
<b>Course Catalog Description:</b>		<b>Comprehensive introduction to the U.S. federal income tax system. Emphasizes the taxation of individuals, but many topics also apply to business entities.</b>	
<b>Prerequisites:</b>		<b>ACCT 2010 and ACCT 2020</b>	
<b>Co-requisites:</b>			
<b>Required Text:</b>		<b><u>South-Western's Federal Taxation 2017: Individual Income Taxes, 40<sup>th</sup> Edition; Hoffman/Young/Raabe/Maloney/Nellen</u></b>	
<b>Access to Learning Resources:</b>		UNT Dallas Library: Phone: (972) 780-3625; web: <a href="http://www.unt.edu/unt-dallas/library.htm">http://www.unt.edu/unt-dallas/library.htm</a> UNT Dallas Bookstore: phone: (972) 780-3652; e-mail: <a href="mailto:1012mgr@fhcg.follett.com">1012mgr@fhcg.follett.com</a>	
<b>Course Goals or Overview:</b>			
The goal of this course is to introduce students to the Federal tax system while providing them with a skill set that will enable them to apply the appropriate tax law concepts to various tax situations.			
<b>Learning Objectives/Outcomes:</b> At the end of this course, the student will			
1	Be able to understand the Federal tax system including the different types of taxes and various tax compliance practices and procedures.		
2	Demonstrate the ability to perform tax research including the proper use and citation of the Internal Revenue Code and Regulations.		
3	Define key concepts for individual taxation including gross income inclusions and exclusions, deductions for adjusted gross income, itemized deductions and the calculation of individual tax liabilities.		
4	Define key concepts for business taxation including tax years, acceptable tax accounting methods, book vs. tax difference, depreciation/amortization methods, and self-employment income and taxation.		
5	Be able to understand the taxation of business and personal property transactions including the calculation of capital gains/loss, and the calculation of business property transactions (under sections 1231, 1244, 1245, and 1250).		
6	Define entity choice including the different methods used to tax different entities.		
7	Demonstrate the ability to prepare federal income tax forms for individuals including form 1040 and related schedules.		

## Course Outline

This schedule is subject to change by the instructor. The instructor will communicate any changes to this schedule by email.

TOPICS	TIMELINE
1. An Introduction to Taxation and Working with the Tax Law- Chapters 1 and 2	June 11, 2016
2. Tax Formula and Tax Determination and Gross Income-Chapters 3 and 4	June 18, 2016
3. Gross Income: Exclusions-Chapter 5	June 25, 2016
4. <b>July 4 Holiday</b>	July 2, 2016
5. Deductions and Losses and Depreciation, Cost Recover, Amortization-Chapters 6 and 8	July 9, 2016
6. Deductions and Loss-Chapters 9 and 10	July 16, 2016
7. Property Transactions-Chapters 14, 15, and 16 <b>Project Due</b>	July 23, 2016
8. Tax Credits and Accounting Periods, Accounting Methods-Chapters 13 and 18	July 30, 2016
9. <b>Final Exam</b>	August 6, 2016

## Course Evaluation Methods

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

### Grading Matrix:

Instrument	Value (points or percentages)	Total
Homework Assignments	10 Assignments at 10 points	100
Projects-Tax Return	1 tax return at 50 points	50
Class Participation/ Discussion	50	50
Final Exam	100	100
<b>Total:</b>		<b>300</b>

### Grade Determination:

A = 300 – 270 pts; i.e. 90% or better

B = 269 – 240 pts; i.e. 80 – 89 %

C = 239 – 210 pts; i.e. 70 – 79 %

D = 209 – 180 pts; i.e. 60 – 69 %

F = 179 pts or below; i.e. less than 60%

## University Policies and Procedures

### Students with Disabilities (ADA Compliance):

*Any student requesting academic accommodations based on a disability is required to register with Disability Services each semester. A letter of verification for approved accommodations can be obtained from this office. Please be sure the letter is delivered to me as early in the semester as possible. Disability Services is located in the Student Life Office in DAL2, Suite 200, and is open 8:30 a.m.-5:00 p.m., Monday through Friday. The phone number is (972) 338-1775.*

**Student Evaluation of Teaching Effectiveness Policy:**

*The Student Evaluation of Teaching Effectiveness (SETE) is a requirement for all organized classes at UNT. 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 the SETE to be an important part of your participation in this class. Therefore, you will be expected to complete the SETE and provide me a copy of the acknowledgement you receive on completion of the survey (your input is not indicated on the acknowledgement, only that you completed it, so your responses are kept confidential and anonymous). In return for your completion of this survey, you will earn 5 points of extra credit.*

**Assignment Policy:**

Any student who is absent from classes for the observance of a religious holy day will be allowed to make-up an examination or complete an assignment scheduled for that day within a reasonable time after the absence. Please check your calendars and notify me in writing no later than the fourth class day of the semester.

**Exam Policy:**

*Exams should be taken as scheduled. No makeup examinations will be allowed except for documented emergencies (See Student Handbook).*

**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.unt.edu/unt-dallas/policies/Chapter%2007%20Student%20Affairs,%20Education,%20and%20Funding/7.002%20Code%20of%20Academic Integrity.pdf](http://www.unt.edu/unt-dallas/policies/Chapter%2007%20Student%20Affairs,%20Education,%20and%20Funding/7.002%20Code%20of%20Academic%20Integrity.pdf) for complete provisions of this code.*

*In addition, all academic work submitted for this class, including exams, papers, and written assignments should include the following statement:*

**On my honor, I have not given, nor received, nor witnessed any unauthorized assistance that violates the UNTD Academic Integrity Policy.**

**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.*