ACC 655: Taxation of Corporations and Shareholders
Syllabus for Fall 2018, T / R 2:00 - 3:15PM in Bryan 205

Instructor
Mr. Erik M. Harvey

Office Location
Bryan 340

Office Hours*
Tuesdays and Thursdays, 12:30 PM-1:30 PM; or, by appointment.

*Anticipated changes posted to Canvas and/or announced in class.

Office Phone
336-265-0191; Can set up a time to talk at other times

Email
emharve2@uncg.edu (do not use Canvas e-mail address)

Last updated
8/14/2018

Course Description:
Federal taxation of business transactions affecting corporations and shareholders.

Course Prerequisite:
Prerequisites: Grade of B- or better in ACC 420.

Learning Objectives:
Objectives: This course deals with principles of taxation associated with corporations and shareholders. The student will be introduced to a life-cycle approach of tax accounting for corporations focusing on issues such as formation, operation, and distributions of corporations.

Specifically, the student will develop the ability to:
1. The student will gain a working knowledge of the technical tax law as it pertains to corporations and shareholders.
2. The student will continue to acquire skills necessary to conduct sophisticated tax research via the use of major tax resources available to them.
3. The student will develop and strengthen oral and written communication skills, particularly as they pertain to the technical and legal language of tax law.
4. The student will demonstrate the ability to distinguish financial and tax income concepts.

These objectives will be accomplished through:
1. Reading and discussing the required assignments. Note that the IRC and Regulations listed in the texts should be read along with the text materials.
2. Preparing written solutions to problem and case assignments.
3. In class discussion of these problems and cases and the related law.
Required Text and Resources:
Access to Canvas for grades and other communications

GRADING

Participation: 5% (Class Discussion, Homework, In Class Problem Solving)

Midterm 1: 20%
Midterm 2: 20%

Research project: 10%
Return Project: 10%

Final: 35% (Comprehensive)

Grades will be assigned according to the following scale:

93-100% yields an A in the course;
90-92.99% yields an A- in the course;
87-89.99% yields a B+ in the course;
83-86.99% yields a B in the course;
80-82.99% yields a B- in the course;
70-79.99% yields a C in the course;
69.99% or less yields an F in the course.
*Note there are no A+ grades anymore.

Policy on Incompletes and Late Assignments:
No late assignments accepted. No incompletes allowed.

Use of laptops or other electronic devices:
Laptops and electronic devices are fine to use for learning purposes. Personal use (e.g. Facebook, checking email) is prohibited.

Cell Phone Policy:
It is preferred that cell phones be turned off during class times. If you need to keep your cell phone on during class, then please put it in vibrate or silent mode. DO NOT TEXT IN CLASS.
Canvas and Technology:
For those who are not familiar to Canvas, please consult the following resources:
- UNCG Canvas Resources (http://its.uncg.edu/services/service/canvas-learningmanagement-system)
- Contact 6-TECH: (336) 256-TECH (8324); 6tech@uncg.edu

Policy on Academic Dishonesty:
As a more formal addressment of this issue: You and I are expected to abide by the UNCG Academic Integrity Policy as well as by the UNCG Codes of Conduct. I respect and expect you to uphold the UNCG Honor Code that includes, among other things, that you complete your own work on your own to the best of your ability. Cheating in my class results in automatic failure of the course. I will report the incident to the Honor Court for full due processing. This ends up being a lengthy and stressful process for both the student and the instructor. Please visit the following link to remind yourself of the full Code. http://bae.uncg.edu/assets/faculty_student_guidelines.pdf

Policy on Accommodations for Students with Disabilities:
To request and receive accommodations at UNCG you must be registered with the Office of Disability Services (ODS). If you have any specific questions or concerns call ODS at (336)334-5440 or visit their website: http://ods.dept.uncg.edu/services/. Students with disabilities that affect their participation in the course and who wish to have special accommodations should contact ODS and provide documentation of their disability. ODS will notify the instructor that the student has a documented disability and may require accommodations. Students should discuss the specific accommodations they require (e.g. changes in instructional format, assignment format) directly with the instructor as well. Please visit http://ods.dept.uncg.edu/services/ for further information.

E-mail, Phone, and Open Door Policy
Please Email any issues or questions to EMHARVE2@uncg.edu. Email is the best method of communication with me. I have several offices and responsibilities throughout the state, but I am almost always online. I am happy to discuss topic ranging from class issues to professional issues during office hours or by appointment. Feel free to email questions and we can arrange a time to talk.