Course Description:
An in-depth study and review of specialized current topics in taxation and business law. This course is only offered online.

Important Note: This course is very intensive and will require 30 or more hours per week of work during the shorter session. This is necessary in order to meet the course objectives.

Prerequisites: ACC 655 and Permission of Instructor or Program Director required.

Course Objectives:

- LO 1 - Recognize and understand the legal duties and responsibilities of accountants in practice,
- LO 2 - Evaluate agency relationships in the context of business law,
- LO 3 - Evaluate the impact of multiple regulatory practices on businesses,
- LO 4 - Apply the factors impacting taxpaying entities to specific business situations,
- LO 5 - Apply the factors impacting flow-through entities to specific business situations.

Required Text: Gleim Online Courseware - You must have access to the web-based homework and testing materials (multiple choice questions, simulations, and quizzes).


Grading:
Course grades will be determined as follows:

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Unit Homework</td>
<td>20%</td>
</tr>
<tr>
<td>Unit Assessment Quizzes</td>
<td>40%</td>
</tr>
<tr>
<td>Comprehensive Final Exam (on campus)</td>
<td>25%</td>
</tr>
<tr>
<td>Study Plan</td>
<td>5%</td>
</tr>
<tr>
<td>Application to Sit for the Exam</td>
<td>5%</td>
</tr>
<tr>
<td>Evaluation of Study Plan</td>
<td>5%</td>
</tr>
</tbody>
</table>
The grading scale is as follows:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Minimum Score</th>
<th>Maximum Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>100 - 93</td>
<td>A- 90 - 92</td>
</tr>
<tr>
<td>B+</td>
<td>87 - 89</td>
<td>B 83 - 86</td>
</tr>
<tr>
<td>B</td>
<td>83 - 86</td>
<td>B- 80 - 82</td>
</tr>
<tr>
<td>C+</td>
<td>77 - 79</td>
<td>C 70 - 76</td>
</tr>
<tr>
<td>C</td>
<td>70 - 76</td>
<td>F 69 and below</td>
</tr>
</tbody>
</table>

All grades will be posted on Canvas. It is your responsibility to make sure they are recorded correctly. Please contact me immediately if there is an error.

Course Grading and Evaluation:
The final grade that you receive in this class depends upon your grades on unit homework assignments, unit quizzes, a comprehensive final exam, completion of a plan of study, an application to sit for the CPA exam, and an evaluation of your plan of study.

Study Plan: A written study plan outlining your plan to complete the requirements will be due. See Canvas for additional information regarding assignment requirements.

Application to Sit for the CPA Exam: A completed copy of the application to sit for the CPA Exam will be due. See Canvas for additional information regarding assignment requirements.

Evaluation of Study Plan: At the end of this course, an evaluation of your study plan will be due. See Canvas for additional information regarding assignment requirements.

Unit Homework Assignments: A major factor in passing the CPA exam is practice, practice, practice. During this course, you will complete many multiple-choice questions and simulations for each unit. This is by design to promote your success on the CPA exam.

Unit homework assignments are designed to help you master the material. Your homework grade will be an average of the highest grade on the adaptive quiz and adaptive simulation for each unit. The quizzes and simulations are ‘adaptive’ meaning you will most likely have different questions focusing on your weaker areas with each attempt. However, you have unlimited attempts at these assignments. I suggest you complete them before starting a unit and again once you’ve worked through the unit material.

You will receive one homework grade for each unit completed. Note: Any unit with an average grade of 70% or less will receive a zero for that unit. Completion of assignments after the due date will receive a grade of zero. All homework must be completed in Gleim online courseware unless otherwise approved.

You know how you study best, but it is recommended that you watch the lectures in Gleim, read the material and complete the associated multiple-choice quizzes, focus questions, and simulations within each unit. “Test Prep” allows you to make your own exams and is recommended but not required. “Homework AQ’s” are available for additional practice but are not required.

Assessment Quizzes: Assessment Quizzes on the units covered that week will be given each week (Professor AQ’s in Gleim). The quiz is timed and must be completed in one sitting (the clock will continue running). This is to help you practice managing your time for the multiple-choice component of the exam. You will only have one attempt to complete each quiz. You will be able to review each quiz immediately after submitting the quiz.
Comprehensive Final Exam: A comprehensive final exam will be given. Please refer to the class schedule for final exam date. This will be the “Exam Rehearsal” in Gleim, so please bring your laptop computer for the comprehensive final exam. The exam must be taken in person during the designated exam period.

There are no make-up quizzes or exams except for approved University absences. If you are unable to take a quiz or exam, please try to notify me at least 48 hours prior to the quiz or exam. Failure to notify me within 24 hours after the scheduled quiz or exam will result in a grade of zero. At the time of notification, I will determine whether to consider the absence excused or unexcused and follow University policy. In the event you miss a quiz or exam for medical or psychological circumstances, you must provide me with written verification.

Academic Integrity Policy: Students are expected to know and abide by the Academic Integrity Policy in all matters pertaining to this course. Please visit https://osrr.uncg.edu/academic-integrity/ for a copy of the policy.

Student Conduct: Students are expected to know and abide by the Student Code of Conduct. Students who behave in an unprofessional manner will be dismissed from the course. As stated in the UNCG Student Code of Conduct, as part of responsibility: “An academic community of integrity upholds accountability and depends upon action in the face of wrongdoing. Every member of an academic community – student, group/organization, faculty member, and staff – is responsible for upholding the integrity of the community.”


Office of Accessibility Resources & Services (OARS): Any request for special accommodations must come through the OARS with the appropriate paperwork. Please visit http://ods.uncg.edu for further information.

Students in Distress: UNCG cares about student success and recognizes that students often balance many challenging personal issues and demands. Please take advantage of the University resources designed to help:
- Dean of Students Office at 334-5514 or http://sa.uncg.edu/dean/distress/
- Counseling Center at 336.334.5340 or https://shs.uncg.edu/cc
- Students First Office at 334-5730 or https://studentsfirst.uncg.edu/