GENERAL INFORMATION

Course Description

This course helps student learn federal taxation of business transactions affecting corporations and shareholders. 3 credit hours Prerequisites: ACC 651 or permission of instructor or Program Director. This is a graduate level course; student must be accepted into the Master of Accounting, Applied Economics or Business administration program.

- CIP Code: 84464
- Online delivery via canvas – lecture is a-synchronous (group work and some zoom sessions will be required – alternative times offered)

COURSE SPECIFIC STUDENT LEARNING OUTCOMES (SLOs)

Upon successful completion the student will be able to:

1. appropriately apply ethical standards to actions within the scope of tax practice.
2. evaluate tax laws to determine the impact on a corporation and its shareholders.
3. conduct tax research and apply it to a complex set of facts in a corporate setting.
4. analyze the tax implications of a transaction and effectively communicate them to shareholders in a timely and appropriate manner.
5. accurately compute the tax liability of a corporation.
6. properly complete a Federal corporate tax return.
COURSE REQUIREMENTS:

- **QUIZZES FOR REQUIRED READING AND LECTURES - 10% OF YOUR FINAL GRADE:**
  Demonstrates SLOs 1-6
  At the beginning of each module, there will be required reading. Within the Spilker Text Chapter, you will have embedded quizzers that require you to have gained a basic understanding. For all others, there will be a quizzer either embedded in the document or online through Canvas. You have unlimited attempts at questions and can work the quizzes until you receive a grade of 100%.

  I will post lectures online to help refine concepts in the book. Quizzes will be embedded (with two attempts). Note: I tend to utilize some of the more difficult homework problems during these lectures so if you are having trouble with a particular homework question, you might want to hold off on your final attempt until you’ve watched the lecture.

- **HOMEWORK - 10% OF YOUR FINAL GRADE:**
  Demonstrates SLOs 1-6
  You will be assigned homework online through Canvas (McGraw’s Connect) that will allow you at least three tries. Note: Some of this may require the use of Excel.

  Students will be given a minimum of 7 days to complete any required quizzes and/or homework associated with the modules for the course.

- **RESEARCH/ANALYSIS CASES - 25% OF YOUR FINAL GRADE (Demonstrates SLO 1, 2, 3 and 4):**

  Each Module will have a research and/or analysis. You will be assigned to a group of 2 or 3 for each of these. You may use your books/notes/and online research tools. Teams will rotate at least once throughout the semester (you’ll have to work with varying people in the workplace). Each case will require a proper write up, and some will require the use of technology (Excel, Tableau). I will hold discussion group sessions with each team so you can use me as a resource. We will do this via Zoom.

- **COMPLETION OF A FEDERAL CORPORATE TAX RETURN -15% OF YOUR FINAL GRADE: Two versions (Demonstrates SLO 5 and 6):**
  - I will first require you to complete this return by hand. I do this so that you have a clear understanding of the placement and calculation behind the information on the return. There will be an opportunity to ask questions and go through concerns with me via Zoom prior to submission. You will turn that attempt into me and that will represent 50% of your grade on this assignment.
  - You do the return the second time via electronic means (I do this so you understand that software – particularly tax software is error prone, so it’s important to know to check calculations individually and not simply rely on technology). Again, before the due date of this submission, I will have Zoom discussion sessions available to ask questions. This submission will represent the other 50% of your grade on this
assignment.

○ **COMPLETION OF A MIDTERM AND A FINAL EXAMINATION (NONCUMULATIVE) – 40% OF YOUR FINAL GRADE – (Demonstrates SLOs 1-6):**

Examinations will be given online and be a combination of multiple choice and complex problems. You will be required to work independently and have access to your book. However, you will have significant time pressure and each student’s exam will be unique. You will be given a 48 hour window in which to complete the examination. You will have 2 hours to complete each examination.

**REQUIRED AND RECOMMENDED TEXTS/READINGS**

Package that includes online access to text, online learning materials for McGraw Hill’s Taxation of Business Entities – 2021 Edition, Spilker, Ayers, Barrick, Outslay, Robinson, Weaver, Worsham along with online access code

Students will also be required to use electronic library research materials in order to complete the research and analysis cases. A link will be automatically incorporated in the course. The link is also provided here: [https://uncg.libguides.com/acc](https://uncg.libguides.com/acc)

In addition to the above noted required text, additional readings will be added to the course [some required (labeled as such), some recommended]. For example, in the first module, you’ll have a handful of additional readings on the ethical practice of taxation in accounting: The AICPA Statement on Standards of Tax Service. It will be listed as required reading and there will be a quiz attached for completion

**OTHER REQUIRED COURSE MATERIALS**

UNCG’s CANVAS will be used as the sole portal for class. If you need to access McGraw’s materials, please do so through Canvas. If you are attending a Zoom meeting/session, please do so through Canvas. Publisher materials will be embedded directly into the Canvas course. You will need a reliable access to the internet as well as the use of Microsoft Excel. Any use of other technology will be incorporated through Zoom will be embedded through Canvas for use.
EVALUATION AND GRADING

Graduate Grading Scale

You will receive a score of 0 for any work not submitted and no late work is accepted. Your final grade in the course will be a letter grade. Letter grade equivalents for percentages are estimated as follows:

- Estimated Letter Equivalencies for the Final Course Grade out of 100%

<table>
<thead>
<tr>
<th>Percentage</th>
<th>Letter Grade</th>
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<tbody>
<tr>
<td>93% or higher</td>
<td>A</td>
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<tr>
<td>90 – 92.9%</td>
<td>A-</td>
</tr>
<tr>
<td>86 – 89.9%</td>
<td>B+</td>
</tr>
<tr>
<td>83 – 85.9%</td>
<td>B</td>
</tr>
<tr>
<td>80 – 82.9%</td>
<td>B-</td>
</tr>
<tr>
<td>&lt; 80%</td>
<td>F</td>
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Extra Credit Opportunity

I do not give individual opportunities for extra credit; however, this opportunity is available to ALL STUDENTS in the class. I believe in the value of early feedback so I do a mid-semester evaluation of the course to allow me to make changes within the class that is helpful to students. I also do a final course evaluation. Both are anonymous. If a student completes both evaluations, I will add ½ point to your final average.

COMMUNICATION AND COURSE TECHNICAL GUIDELINES

Communication:

The best way to reach me is via email. I will respond within 24 hours or less. I may follow up with a request for a Zoom meeting/conference.

I expect all students to check for Canvas announcements and emails at least daily. A student’s failure to do so will result in missed important announcements and changes in due dates. Students are responsible for missed information.

Technical Guidelines: If you are having technical difficulties, there is help available:

UNCG related issues (hint: they also may be able to temporarily loan you a laptop if yours breaks)

- Technical support: Students with technical issues with the course and email should contact 6TECH for support either by email or phone or chat (https://its.uncg.edu/Help/6TECH/). Walk-In support: 8-6:30 M-Th, 8-4:30 F
- Phone 336.256.8324 and email 6tech@uncg.edu

McGraw Hill Related Issues: Phone Number: (800) 331-5094; they also have a live chat option.

SUPPORT HOURS (USA Eastern Time)

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<tr>
<th>Day</th>
<th>Monday - Thursday</th>
<th>Friday</th>
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<tbody>
<tr>
<td>Sunday</td>
<td>12 PM - 12 AM</td>
<td>12 AM - 9 PM</td>
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<tr>
<td>Monday</td>
<td>24 Hours</td>
<td>Saturday</td>
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<td>Tuesday</td>
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<td>10 AM - 8 PM</td>
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AFTER you’ve reached out to the appropriate office/company, notify me immediately so I can attempt to expedite a resolution. Because assignments are available well ahead of time, I do not offer extended time for individual technical issues.

ACADEMIC INTEGRITY POLICY

Each student is required to comply with the Academic Integrity Policy on all work submitted for the course. You will work independently without assistance of outside materials unless you are expressly given permission to do so. Note, at a minimum, any individual (after being provided due process through appropriate channels) that has been found in violation of the academic integrity policy will, at a minimum, you receive an F for the course. I will also recommend the maximum penalty available. The only thing you truly own is your integrity. Refer to the following URL: https://osrr.uncg.edu/academic-integrity/.

ACCOMMODATIONS

UNCG seeks to comply fully with the Americans with Disabilities Act (ADA). Students requesting accommodations based on a disability must be registered with the Office of Accessibility Resources and Services (OARS) in 215 Elliott University Center, 334-5440, oars.uncg.edu.

Students may request accommodations for religious holidays under applicable laws. See https://catalog.uncg.edu/academic-regulations-policies/university-policies/ for more information.

Students should remind the instructor in advance when accommodation affects course activities, e.g., before taking exams, to ensure that the instructor has updated systems accordingly.

HEALTH AND WELLNESS

Your health impacts your learning. Throughout your time in college, you may experience a range of health issues that can cause barriers to your learning. These might include physical ailments, illnesses, strained relationships, anxiety, high levels of stress, alcohol/drug problems, feeling down, or loss of motivation. Student Health Services and The Counseling Center can help with these or other issues you may be experiencing. You can learn about the free, confidential mental health services available on campus by calling 336-334-5874, visiting the website at https://shs.uncg.edu/ or visiting the Anna M. Gove Student Health Center at 107 Gray Drive. Help is always available.

ATTENDANCE AND LATE WORK/MAKEUP POLICIES

Students with university-related or requested absences, e.g., field trips in other courses or multiple exams during finals week (in accordance with the final exam policy), must make prior arrangements in advance for any conflicts with their schedule and due dates for the course.
Outside of these conflicts, I do not accept late work or extend due dates on an individual basis. Keep in mind that the schedule set forth at the beginning of the semester is TENTATIVE. Many factors can impact the pace of the course and depth of content – some of which may include tax law changes pertinent to the course.

Students should review the following Bryan School Faculty and Student Guidelines to understand the roles and responsibilities of both students and faculty.

**FINAL EXAMINATION**

There is a midterm and a noncumulative final examination for the course. It will be taken online during a 48 hour period. Each student’s examination will be unique and be administered under significant time pressure. Students will be given 3 hours to complete an examination that will contain both problems and multiple choice questions. Student may use their books/notes. However, I strongly caution against relying heavily upon it.