

The University of North Carolina at Greensboro
Bryan School of Business and Economics
Accounting 420 / 602
Federal Tax Concepts
Fall 2022

Dr. Bill Harden, Ph.D., CPA, ChFC
Office: 384 Bryan Bldg.
Phone: 256-0188
e-mail: jwharden@uncg.edu

Office Hours:
T, R 12:30 – 2:00 p.m.
or by appointment

This is a time intensive course. Expect to devote a minimum of 9 nine hours a week to study the material and complete the assignments. The chapter assignments may only represent the minimum amount of work necessary to gain an understanding of the material covered in this course.

Required: Prentice Hall's Federal Taxation 2023 Comprehensive With MyAccountingLab. Homework and testing will be done through the MAL system. Information related to testing will be added to the course within canvas.

Tax Preparation software for 2021 returns (optional) - any package such as Turbo Tax, H&R Block At Home, or Tax Act is sufficient - need Federal only and basic only package (not deluxe or business)

- I have linked MyLab with Canvas, and you will have access through the First Day program in Canvas. To access your materials, login to Canvas, click on your course, and click into your course materials. Accept the license agreement/privacy policy if prompted. That's it! (If you are an undergraduate student and course registrant. For graduate students you will need to obtain the materials. **(Graduate course 602 students see below.)**)
- You will find MyLab getting started guides and links to the eText, assignments, results, and other resources under "Modules" in Canvas.
- Reliable computer (a tablet/phone will not be sufficient) – see the exam info!
- **Canvas:** I will use Canvas for announcements and to post course materials. Please check announcements regularly.
- **First Day:** To enhance your learning experience and provide affordable access to the right course materials, this course is part of an inclusive access model called First Day. You can easily access the required materials for this course at a discounted price and benefit from single sign-on access with no codes required in Canvas. To access your materials, login to Canvas, click on your course, and click into your course materials. Accept the license agreement/privacy policy if prompted. That's it! The UNCG Cashier's Office will bill you at the discounted price as a course charge for this course. It is NOT

recommended that you Opt-Out as these materials are required to complete the course. You can choose to Opt-Out on the first day of class, but you will be responsible for purchasing your course materials at the full retail price and access to your materials may be suspended. Students have until the University add/drop date to “opt out.”

- Buyer Beware:
 - If you decide to not be part of The First Day program, you will need to purchase course materials separately. However, please note that the cost will likely be more expensive.
 - Codes purchased from any third-party vendor are likely not to work. Many of the codes sold on Amazon Marketplace and similar are defective or already activated. This may cause you a delayed start to the semester.
 - Note that materials purchased outside of the First Day access program and/or directly online from third party sites may not grant the access to the correct course materials and neither the bookstore nor Pearson can resolve any issues that may arise.

602 Graduate Students: I have been informed that your course materials are **not** being billed to your student accounts for your course materials. The UNCG First Day Complete program is currently only available to undergraduate students. You have the following options to purchase your materials: The UNCG Bookstore has the electronic code available for \$135.25 before tax that will be emailed to you upon purchase <http://uncg.bncollege.com> Pearson has the option to buy directly from them as well for \$119.99 before tax: <https://www.pearson.com/en-us/subject-catalog/p/pearson-s-federal-taxation-2023-comprehensive/P200000007041/9780137840717>

PREREQUISITE: ACC 318 (or 518), FIN 410, or equivalent with grade of C or better

COURSE OBJECTIVES: To provide students a basic knowledge of tax structure and the fundamental skills for decision making regarding tax compliance and planning at the individual taxpayer level.

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. Review of these problems and cases and the related law.

Policies:

1. Students are expected to take the exams as scheduled. If you have an emergency, you must notify me before the exam, and only university excused absences will be accepted. You will be expected to provide verification of the emergency before a make-up will be scheduled.
2. Exams will be done in MyLab.
3. Homework will be completed in the MyLab system.
4. Late work will not be accepted.
5. The complete Bryan School faculty and student guidelines can be referenced at: <https://bryan.uncg.edu/wp-content/uploads/2017/08/Faculty-and-Student-Guidelines-2018-2019.pdf>
6. NOTE: Having said the above, illness is a university excused absence. IF YOU FEEL ILL, PLEASE DO NOT COME TO CLASS IN PERSON. Please consider the health of your classmates as well as yourself.

UNIVERSITY POLICIES & RESOURCES

- Students are expected to abide by the UNCG's Academic Integrity Policy and the Student Code of Conduct:
 - **Student Conduct:** <http://sa.uncg.edu/handbook/student-code-of-conduct/>
 - **Academic Integrity Policy:** <https://osrr.uncg.edu/academic-integrity/>
- **Students in Distress:** UNCG cares about your success as a student. We recognize that students often balance many challenging personal issues and demands. Please take advantage of the University resources designed to help. For assistance accessing these resources, contact the Dean of Students Office at 334-5514 or Student Academic Services at 334-5730. The Counseling and Testing Center is available for mental health assistance, 334-5874.

HOMEWORK: Homework is essential to success in this course. For each chapter there will be homework problems assigned. These assignments reflect the material covered in the chapter and will reinforce learning if students discipline themselves to work the problems prior to coming to class. Homework is required and will be completed in the MyAccountingLab system. The result of successful completion of the homework assignments should result in better performance on the exams and other assignments. In order for the student to be successful in this course, one must view and use the textbook as but only one source among many to achieve the goals outlined above.

EXAMS: Exams will also be completed in MyAccounting Lab. We will discuss this in our first class session.

CLASS LECTURES: The class lectures will be posted in the modules videos tabs for each module. Classes will generally be used to answer student questions about subject matter and go over homework assignments about which

students have specific questions. These will be posted after for those students not able to attend the session. Class attendance is expected, but since we want to be understanding of those who may need to miss due to illness or other excused reason, it is best that this material be available online as well. There is a lot of material in the text and due to time constraints, not all of which will be specifically covered in class. The student must take responsibility for his/her own learning by reading the material in the chapter, preparing the homework assignments prior to coming to class, and by participating in class discussions on the relevant topics.

TAX RETURNS/RESEARCH PROJECTS: You will be required to complete tax return problems and research tax issues. If software is used for returns, it is the responsibility of the student to be familiar with its use. Alternatively, you may complete the return manually on IRS forms that can be obtained from the IRS web site. This assignment is intended to get you to put all the information that you have learned over the course together in an integrative fashion to enhance your overall understanding of important tax concepts and the applications of those concepts in a practical manner. Completion of the tax return will reinforce the material in the chapters and information gathered elsewhere (i.e., Internet, tax research, etc.). The tax return due date will be assigned in class when the assignment is made. Late assignments will not be accepted for any reason.

You may not seek advice or provide assistance from/to anyone else, the IRS, tax professionals, etc. Questions should be referred to the professor of the class. You are to attach a statement to this effect on the face of the completed return. The tax return will be graded on several dimensions including accuracy, completeness, neatness, and correctness.

Required Covid Syllabus Language is in a separate file. Please read this.

Tentative Course Schedule is in a separate file. Please read this.

Grading:

Midterm Exam 1	20%
Midterm Exam 2	20%
Final Exam (Comprehensive)	25%
Tax Research Projects (2 – 420; 3 - 602)	10%
Tax Return Projects (2 – 420; 3 - 602)	10%
Homework (5 points are for completing course eval)	15%
Total	100%

ACC 420

93.0 – 100%	A
90.0 – 92.9%	A-
87.0 – 89.9%	B+
83.0 – 86.9%	B

80.0 – 82.9%	B-
77.0 – 79.9%	C+
73.0 – 76.9%	C
70.0 – 72.9%	C-
67.0 – 69.9%	D+
63.0 – 66.9%	D
60.0 – 62.9%	D-
Below 60%	F

Graduate students: All grades below a C become an F due to university rules on graduate student grading.

ACC 602

93.0 – 100%	A
90.0 – 92.9%	A-
87.0 – 89.9%	B+
83.0 – 86.9%	B
80.0 – 82.9%	B-
77.0 – 79.9%	C+
73.0 – 76.9%	C
Below 73%	F

COMMUNICATION AND COURSE TECHNICAL GUIDELINES

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/>). Please also make your instructor aware of the issue, and if there will be any delays in resolving the issue.

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.