

Texas A&M University Central Texas
ACC 4305 -110 Individual Federal Income Taxation
FALL 2017 ONLINE SYLLABUS

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Willie N. Cargill, Ph.D., CPA
Office: FH 323R Phone: 254-519-5793 COBA Office: 254-519-5437
Email: Class communication in Canvas. Other Communication wcargill@tamuct.edu
Office Hours: Virtual Tuesday and Thursday 2:30PM to 4:30PM or anytime I'm logged on.

Mode of instruction and course access:

This course is a 100% online course. This course uses the A&M-Central Texas Canvas Learning Management System [<https://tamuct.instructure.com>]. Refer to the "Login" screen for instructions on accessing your classes. After you have logged on, please change your password by selecting the 'Personal Information' menu item.

For technical help: 24/7 Phone: (254)519-5466 or (979)845-8300 24/7

Online Chat: Click on the "Chat Now" button at <http://hdc.tamu.edu>

Student-Instructor interaction: I will be logging on and checking class e-mails during my office hours. In addition, during my office hours, I will be logged into Skype ([bill.cargill46](https://www.skype.com)) and available within class chat rooms.

If several students have e-mailed questions or if your question should be a common question for the entire class, I will send an "All Students" response. If your question is unique to you, I will respond directly to you. **DO NOT SUBMIT ANY CLASS ASSIGNMENTS TO ANY E-MAIL ACCOUNT. Be advised that I do not accept or grade late submissions.** Check your e-mail often.

Any modifications to the syllabus will be sent as and "All Students" e-mail. I reserve the right to change the number or frequency of assessments or assignments. You will be graded based upon the evaluation tools presented to you and the points available to you. From time to time, I will be working on the computer and my Skype connection will be active. Please feel free to contact me with your questions. If my Skype connection is off, I am not available.

911 Cellular:

Emergency Warning System for Texas A&M University – Central Texas

911Cellular is an emergency notification service that gives Texas A&M University-Central Texas the ability to communicate health and safety emergency information quickly via email, text message, and social media. All students are automatically enrolled in 911 Cellular through their myCT email account.

Connect at [911Cellular](https://portal.publicsafetycloud.net/Texas-AM-Central/alert-management) [<https://portal.publicsafetycloud.net/Texas-AM-Central/alert-management>] to change where you receive your alerts or to opt out. By staying enrolled in 911Cellular, university officials can quickly pass on safety-related information, regardless of your location.

COURSE INFORMATION

1.0 Course Overview and description:

ACCT 4305. Federal Tax Accounting I. 3 Semester Credit Hours. Study current income tax law and regulations with special emphasis on income tax legislation, treasury and court decisions, departmental rulings, income tax problems and returns, social security, and self-employment taxes. Prerequisite(s): [ACCT 2301](#) and junior standing. Credit for both [ACCT 4305](#) and [FIN 4305](#) will not be awarded.

2.0 Course Objectives: The student will learn to interpret and apply the tax code provisions and acquire the basic knowledge necessary to prepare basic individual tax forms and the ability to research a tax question and use the information gained to prepare more complex tax returns.

2.1 Student Learning Outcomes(SLOs) A student successfully completing this course will
Be able to calculate gross income and know the common problems encountered within each income classification.

Recognize the categories of income exclusion from taxation

Be able to describe how property transactions differentiate the taxation of capital gains and losses from other sources of income.

Be able to interpret the general criteria necessary to obtain a tax deduction.

Distinguish the specific business expense deductions that are subject to special rules or limitations.

Calculate the deduction of losses.

Interpret the treatment of net operating loss, the at risk rules, passive loss, capital loss, casualty and theft loss.

Use the tax treatment for personal bad debts and business bad debts.

Analyze and evaluate the income tax calculation, itemized deductions, and tax credits available to individuals.

Calculate the allowable deductions for property expenditures, including MACRS depreciation system, section 179 expensing, and limitation on listed properties. Also evaluate and prepare schedules for the amortization of intangible assets.

Recognize the common non-recognition situations related to property dispositions, including exchanges, involuntary conversions, and sales of principal residence.

Calculate the computation of self-employment income and self employment taxes.

Plan for the reporting and compliance requirements for the transactions under the tax laws.

Be able to conduct tax research and perform some basic comprehensive tax planning for individuals.

3.0 Required Reading and Textbook(s):

South-Western Federal Taxation 2016 : Comprehensive (with H&R Block @ Home Tax Preparation Software, RIA Checkpoint 12-month Printed Access Card for 2016 Tax Titles) 2016 Edition William H. Hoffman, Jr.; David M. Maloney; William A. Raabe; James C. Young Textbook ISBN-13: 978-1-305-39511-4

3.1 Textbooks

A student of this institution is not under any obligation to purchase a textbook from a university-affiliated bookstore. The same textbook may also be available from an independent retailer, including an online retailer. This textbook is also available for individual chapter purchase from the publisher at: <http://www.cengagebrain.com/shop/index.html>

COURSE REQUIREMENTS

4.0 Course Requirements:

Participation in discussion topics, research, quizzes, and exams is essential to enhancing each student's awareness about the subject area and developing their knowledge base. You must participate in each discussion, turn in all assignments on time and complete all exams on time.

4.2 Quizzes – 10% Quizzes will be assigned a value of 10 points each allowing you to earn 100 points in total. In order to encourage students to prepare adequately for each chapter and assess their comprehension of the subject matter, quizzes will be given over each new chapter. Quizzes will be on Canvas and will have specific due dates. You can take each quiz five times and your highest grade will be your quiz grade. The quizzes will be taken off of Canvas on the expiration date (the due date) at 11:59:00 PM Time is controlled by the Canvas clock. **NO MAKE-UPS FOR MISSED QUIZZES .**

4.3 Tax Research Assignments (Deliverables)– 15% All Tax Research Assignments require four items:

1. Tax File Memo #1 Statement of the Facts and Issues
2. Tax File Memo #2 Summary of Findings and Conclusion
3. Client Letter and
4. RESEARCH Citations page

Each are weighted at 25% of the assignment grade. All 4 are to be included in one (1) WORD Document on separate pages. Homework assignments are due at 11:59 pm on the day indicated on Canvas. **NO LATE ASSIGNMENTS WILL BE ACCEPTED.**

Memo #1 is a statement of the **FACTS AND ISSUES**; i.e. what is the problem? It is addressed to the client's file. (THIS IS PAGE ONE OF YOUR SUBMISSION)

Memo #2 is a summary of your **FINDINGS AND CONCLUSION**. (This is page two of your submission) For this Tax File Memorandum start with a paragraph labeled **KEY WORDS** Start with the key words you believe are related to the issues being researched. When an initial key word is eliminated strike through the key word (ex.: depreciation). When a key word is added during your research highlight the key word (ex: Sec 179 depreciation). This will allow me to see how your research was conducted.

Client Letter is a formal letter to your client explaining your answer to their inquiry or problem (This is the third page)

RESEARCH is the heading for the 4th page and is the equivalent of a bibliography in a "regular" term paper. List the citations for the research you have conducted.

Remember that you **must reach a conclusion** during your tax research which can be conveyed to your client in the Client Letter. Your Tax File Memorandum 2 must contain all of your research findings on which your conclusion is based so that a follow on review by an independent person or tax auditor will reach the same conclusion you reached.

The submissions will be graded for content and the proper use of the English language to include spelling. It is anticipated that the student will use Grammar and Spell Check on their submissions. Tax research will be conducted utilizing the Checkpoint (RIA) data base maintained by the Library and included with a new textbook. At least five authorities found the RIA data base must be cited in each detailed Tax File Memorandum. This will result in a minimum of 5 citations total for each research problem. More can be used as necessary to cover the research and provide a basis for an opinion.

Follow these formats when citing your references:

For RIA:

§47 Rehabilitation credit.

internal or external walls, and III 75 percent or more of the existing internal structural framework of such building is retained in place, and iv depreciation (or amortization in lieu of depreciation) is allowable with respect to such building. B Building must be first placed in service before 1936. In Internal Revenue Code (RIA)

4.4 Exams - 65% E1 – 10%, E2- 10%, E3-10%, E4 – 10%, FINAL 25% EXAMS will be online. Students will be evaluated by means of four (4) multiple choice examinations. Each question within the exams will be weighted the same. The first 4 examinations will cover specific information for chapters covered since the previous exam. The final is comprehensive. Remember that the knowledge of taxation relies on all information covered and therefore each exam is somewhat comprehensive. Exams will be due Sunday night before 11:59 PM. NO MAKE UPS FOR MISSED EXAMS. Taking the Exam on Sunday puts all the risk of a computer problem on you.

Exams will not be reset on Sunday. You are urged to take the Exam as early as possible during the week.

Exam 1 will cover chapters 1 through 4.

Associated Student Learning Outcomes:

Be able to calculate gross income and know the common problems encountered within each income classification.

Recognize the categories of income exclusion from taxation

Be able to interpret the general criteria necessary to obtain a tax deduction.

Be able to conduct tax research and perform some basic comprehensive tax planning for individuals.

Exam 2 will cover chapters 5 through 7.

Associated Student Learning Outcomes:

Distinguish the specific business expense deductions that are subject to special rules or limitations.

Calculate the deduction of losses.

Interpret the treatment of net operating loss, the at risk rules, passive loss, capital loss, casualty and theft loss.

Use the tax treatment for personal bad debts and business bad debts.

Be able to conduct tax research and perform some basic comprehensive tax planning for individuals.

Exam 3 will cover chapters 8 through 10

Associated Student Learning Outcomes:

Calculate the computation of self-employment income and self-employment taxes.

Plan for the reporting and compliance requirements for the transactions under the tax laws.

Calculate the allowable deductions for property expenditures, including MACRS depreciation system, section 179 expensing, and limitation on listed properties.

Also evaluate and prepare schedules for the amortization of intangible assets

Be able to conduct tax research and perform some basic comprehensive tax planning for individuals.

Exam 4 will cover chapters 11 through 14

Associated Student Learning Outcomes:

Recognize the common non-recognition situations related to property dispositions, including exchanges, involuntary conversions, and sales of principal residence.

Be able to conduct tax research and perform some basic comprehensive tax planning for individuals.

4.5 Discussion Topics – 5%

The discussion topic(s) will be posted during the term. You must participate in each discussion. Minimum participation, for a 70% credit, requires posting 1 original response, reading all posts by other class members, and responding to 2 class member responses.

The minimum number of postings per topic is 3. Participation accounts for 20% of your grade. If the quality of your postings is not sufficient, the points will not be earned. You are expected to contribute to the class discussions in meaningful ways. That means:

Contributing new and relevant information to the course discussion and from readings of the textbooks;

Commenting in a positive manner;

Building on the remarks of your fellow students;

Posing questions of your fellow students; and sharing quotes, websites, and other supplementary information.

Demonstrating practical application of the week's key concepts from your professional/personal experience.

“Substantive” does not include “I agree,” “Great point” or “You’re wonderful” type postings. These types of postings are examples of positive “teaming” and are fine but not by themselves. They do not add depth or breadth to the discussion. A “substantive” posting should include:

Your thesis (main point)

Your supporting arguments

A reference to class or outside material to support your thesis An example from your experiences to support your thesis.

A: Weak Responses (No Credit):

1. That is exactly what I did. It is so much cheaper.

2. I know what you mean. It's confusing, but I just went along with it. I hope I get credit for it.

3. I like your answers, short and to the point!

The above responses require minimal thought, show no research, and do not add to the discussion

B: Good Responses:

1. Great job on answering the questions. There were two key words that you listed that I did not even think about:

1. Highly compensated employee and excess compensation. Thanks

2. I too started listing words that I thought would be relevant to the case when I could not find the right information. I also found that by going back to the chapter and looking for similar examples, I can pick out certain keywords that I was unaware of.

3. I like your suggestion to use "and" when searching key words. Sometimes just rearranging the order of words can help as well. Usually the problem gives us plenty of information to go off of for research, we just have to read it carefully and several times.

C: Best Responses:

1. I agree that it is important to be familiar with the databases you plan to use. The more you know about the database you are using the more efficient you will be and the more time you will save. In today's professional world time means everything! The research problems are a great way for us to become familiar with the databases and to practice our research skills.

2. I agree that professional needs to have all the information about the client's situation before proceeding. One mistake could cost precious money and the professionals credibility. I like your reference to your attached web site. Referring to the web site examples helped me understand the problem.

Ensure that your comments and postings are well thought out, utilize correct grammar and spelling, and contribute to the topic. Comments not on point will be graded negatively.

4.6 Code Section (5%) History Prepare a one page Word document explaining the Legislative history of an Internal Revenue Code Section selected by the instructor.

5.0 Grading Criteria Rubric and Conversion

Quizzes, (10 points each)	100 points
Research Deliverables (3@50)	150 points
Exam 1	100 points
Exam 2	100 points
Exam 3	100 points
Exam 4	100 points
Final Exam	250 points
Discussions	50 points
Code Section History	50 points
TOTAL	1000 points

Percentage conversion and grade scale:

(This is an example. If the total points available change, the point range will change.)

Point Range	Percentage	Letter grade
900-1000	90-100%	A
800-899	80-89%	B
700-799	70-79%	C
600-699	60-69%	D
599 and lower	below 60%	F

Formula used to obtain grade: (Points obtained/Points Available) *100 = Percentage

6.0 Posting of Grades All quiz and exam grades will be posted to "MY GRADES" when the quiz/exam is "Submitted". The writing assignment will be due near the end of the term and grades will be posted to "MY GRADES" before the final exam date.

TECHNOLOGY REQUIREMENTS AND SUPPORT

7.1 Technology Requirements

The student will need a computer that has a browser that is compatible with our version of Canvas and an Internet connection of adequate bandwidth to provide for a reasonable connection speed.

Technology issues are not an excuse for missing a course requirement – make sure your computer is configured correctly and address issues way before deadlines

This course will use the A&M-Central Texas Instructure Canvas learning management system. Logon to A&M-Central Texas Canvas [<https://tamuct.instructure.com>].

Username: Your MyCT username (xx123 or everything before the "@" in your MyCT e-mail address)

Password: Your MyCT password

Technology Support.

For log-in problems, students should contact Help Desk Central.

24 hours a day, 7 days a week:

Email: helpdesk@tamu.edu

Phone: (254) 519-5466 [Web Chat](http://hdc.tamu.edu): [<http://hdc.tamu.edu>]

Please let the support technician know you are an A&M-Central Texas student.

For issues with **Canvas**, select "chat with Canvas support," submit a support request to Canvas Tier 1, or call the Canvas support line: 1-844-757-0953, links to all are found inside of Canvas using the "Help" link.

For issues related to course content and requirements, contact your instructor.

Course Outline and Calendar

8.0 Complete Course Outline (Please note that this is a "week of" schedule starting on Sunday. Specific due dates will be posted as part of the Canvas posting.)

Week Beginning	Topic
8/27	Data base orientation and Chapter 1
9/3	Chapter 2
9/10	Chapter 3
9/17	Chapter 4, Exam 1, and Research 1
9/24	Chapter 5
10/1	Chapter 6
10/8	Chapter 7 and Exam 2
10/15	Chapter 8
10/22	Chapter 9 Research 2
10/29	Chapter 10
11/5	Exam 3
11/12	Chapter 11
11/19	Chapter 12 Research 3
11/26	Chapter 13
12/3	Code Section History
12/10	Chapter 14/Exam 4

Fall term ends December 15, 2017. Final exam is due not later than 11:59:00PM Central 12/13/17

DUE DATES FOR QUIZZES, EXAMS, AND ASSIGNMENTS ARE AS POSTED IN CANVAS

Important University Dates:

August 28, Add/Drop/Late Registration begins

August 30, Add/Drop/Late Registration ends, 16-week and 1st 8-week classes

September 1, Priority Deadline to Submit Graduation Application

September 4, Labor Day, CAMPUS CLOSED

September 5, Last day to drop 1st 8-week classes with no record

September 13, Last day to drop 16-week classes with no record

September 22, Last day to drop a 1st 8-week class with a Q or withdraw with a W

October 6, Deadline to submit graduation

October 20, Last day to withdraw from the University (1st 8-week classes WF)

October 23, Add/Drop/Late Registration begins, 2nd 8-week classes

October 26, Add/Drop/Late Registration ends, 2nd 8-week classes

October 30, Last day to drop 2nd 8-week classes with no record

November 10, Veteran's Day

November 10, Last day to drop with a Q or withdraw with a W (16-week classes)

November 17, Last day to drop a 2nd 8-week class with a Q or withdraw with a W

November 23-24, Thanksgiving, CAMPUS CLOSED

December 15, Last day to withdraw from the University (16-week and 2nd 8-week classes)

December 15, Last day to file for Degree Conferral (Registrar's Office)

December 15, Commencement (End of Fall Term)

December 25-January 1, WINTER BREAK

UNIVERSITY RESOURCES, PROCEDURES, AND GUIDELINES

Drop Policy.

If you discover that you need to drop this class, you must complete a [Drop Request Form](https://www.tamuct.edu/registrar/docs/Drop_Request_Form.pdf) [https://www.tamuct.edu/registrar/docs/Drop_Request_Form.pdf].

Professors cannot drop students; this is always the responsibility of the student. The Registrar's Office will provide a deadline on the University Calendar for which the form must be completed, signed and returned. Once you return the signed form to the Registrar's Office, you must go into Warrior Web and confirm that you are no longer enrolled. If you still show as enrolled, FOLLOW-UP with the Registrar's Office immediately. You are to attend class until the procedure is complete to avoid penalty for absence. Should you miss the drop deadline or fail to follow the procedure, you will receive an F in the course, which may affect your financial aid and/or VA educational benefits.

Academic Integrity.

Texas A&M University -Central Texas values the integrity of the academic enterprise and strives for the highest standards of academic conduct. A&M-Central Texas expects its students, faculty, and staff to support the adherence to high standards of personal and scholarly conduct to preserve the honor and integrity of the creative community. Academic integrity is defined as a commitment to honesty, trust, fairness, respect, and responsibility. Any deviation by students from this expectation may result in a failing grade for the assignment and potentially a failing grade for the course. Academic misconduct is any act that improperly affects a true and honest evaluation of a student's academic performance and includes, but is not limited to, cheating on an examination or other academic work, plagiarism and improper citation of sources, using another student's work, collusion, and the abuse of resource materials. All academic misconduct concerns will be reported to the university's Office of Student Conduct. Ignorance of the university's standards and expectations is never an excuse to act with a lack of integrity. When in doubt on collaboration, citation, or any issue, please contact your instructor before taking a course of action.

Copying of an answer from a solution manual is plagiarism and will result in a minimum of a zero on the assignment. The purchase of a research report from a service or individual will result in a "F" for the course.

Academic Accommodations.

At Texas A&M University-Central Texas, we value an inclusive learning environment where every student has an equal chance to succeed and has the right to a barrier free education. The Department of Access and Inclusion is responsible for ensuring that students with a disability receive equal access to the University's programs, services and activities. If you believe you have a disability requiring reasonable accommodations please contact the Department of Access and Inclusion at (254) 501-5831. Any information you provide is private and confidential and will be treated as such.

For more information please visit our [Access & Inclusion](https://www.tamuct.edu/student-affairs/access-inclusion.html) webpage [https://www.tamuct.edu/student-affairs/access-inclusion.html].

Texas A&M University-Central Texas supports students who are pregnant and/or parenting. In accordance with requirements of Title IX and guidance from US Department of Education's

Office of Civil Rights, the Dean of Student Affairs' Office can assist students who are pregnant and/or parenting in seeking accommodations related to pregnancy and/or parenting. For more information, please visit <https://www.tamuct.departments/index.php>. Students may also contact the institution's Title IX Coordinator. If you would like to read more about these [requirements and guidelines online](#), please visit the website [<http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf>].

Tutoring.

Tutoring is available to all A&M-Central Texas students, both on-campus and online. On-campus subjects tutored include Accounting, Advanced Math, Biology, Finance, Statistics, Mathematics, and Study Skills. Tutors are available at the Tutoring Center in Warrior Hall, Suite 111.

If you have a question regarding tutor schedules, need to schedule a tutoring session, are interested in becoming a tutor, or any other question, contact Academic Support Programs at 254-519-5796, or by emailing Larry Davis at ldavis@tamuct.edu.

Chat live with a tutor 24/7 for almost any subject on your computer! Tutor.com is an online tutoring platform that enables A&M-Central Texas students to log-in and receive FREE online tutoring and writing support. This tool provides tutoring in over forty subject areas. Access Tutor.com through Canvas.

The University Writing Center.

Located in 416 Warrior Hall, the University Writing Center (UWC) at Texas A&M University-Central Texas is a free workspace open to all TAMUCT students from 10am-5pm Monday-Thursday with satellite hours in the University Library on Mondays from 6:00-9:00pm. Students may arrange a one-on-one session with a trained and experienced writing tutor by visiting the UWC during normal operating hours (both half-hour and hour sessions are available) or by making an appointment via [WCOnline](https://tamuct.mywconline.com/) [<https://tamuct.mywconline.com/>]. In addition, you can email Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu to schedule an online tutoring session. Tutors are prepared to help writers of all levels and abilities at any stage of the writing process. While tutors will not write, edit, or grade papers, they will assist students in developing more effective composing practices. By providing a practice audience for students' ideas and writing, our tutors highlight the ways in which they read and interpret students' texts, offering guidance and support throughout the various stages of the writing process. In addition, students may work independently in the UWC by checking out a laptop that runs the Microsoft Office suite and connects to WIFI, or by consulting our resources on writing, including all of the relevant style guides. Whether you need help brainstorming ideas, organizing an essay, proofreading, understanding proper citation practices, or just want a quiet place to work, the University Writing Center is here to help!

If you have any questions about the University Writing Center, please do not hesitate to contact Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu.

University Library.

The University Library provides many services in support of research across campus and at a distance. We offer over 200 electronic databases containing approximately 250,000 eBooks and 82,000 journals, in addition to the 72,000 items in our print collection, which can be mailed to students who live more than 50 miles from campus. Research guides for each subject taught at A&M-Central Texas are available through our website to help students navigate these

resources. On-campus, the library offers technology including cameras, laptops, microphones, webcams, and digital sound recorders.

Research assistance from a librarian is also available twenty-four hours a day through our online chat service, and at the reference desk when the library is open. Research sessions can be scheduled for more comprehensive assistance, and may take place on Skype or in-person at the library. Assistance may cover many topics, including how to find articles in peer-reviewed journals, how to cite resources, and how to piece together research for written assignments.

Our 27,000-square-foot facility on the A&M-Central Texas main campus includes student lounges, private study rooms, group work spaces, computer labs, family areas suitable for all ages, and many other features. Services such as interlibrary loan, TexShare, binding, and laminating are available. The library frequently offers workshops, tours, readings, and other events. For more information, please visit our [Library website](https://tamuct.libguides.com/) [https://tamuct.libguides.com/].

A Note about Sexual Violence at A&M-Central Texas

Sexual violence is a serious safety, social justice, and public health issue. The university offers support for anyone struggling with these issues. University faculty are mandated reporters, so if someone discloses that they were sexually assaulted (or a victim of Domestic/Dating Violence or Stalking) while a student at A&M-Central Texas, faculty members are required to inform the Title IX Office. If you want to discuss any of these issues confidentially, you can do so through Counseling Services (254-501-5956) located on the second floor of Warrior Hall.

Sexual violence can occur on our campus because predators often feel emboldened, and victims often feel silenced or shamed. It is incumbent on ALL of us to find ways to actively create environments that tell predators we don't agree with their behaviors and tell survivors we will support them. Your actions matter. Don't be a bystander; be an agent of change. For additional information on campus policy and resources visit the [Title IX webpage](https://www.tamuct.edu/departments/compliance/titleix.php) [https://www.tamuct.edu/departments/compliance/titleix.php].

Instructor policies related to absence, grading, etc.

Interaction with other students is an important part of learning. You should make an effort to participate in Discussion Board activities and Chat Rooms where appropriate.

I do not accept late submissions. Exams and quizzes will be posted for a time period that should be sufficient for you to have access regardless of your work or duty schedule. Our version of Canvas sometimes refuses to accept SUBMIT attempts. When that happens you must have time to wait and then SUBMIT at a later time. DO NOT WAIT until the end of the availability period before taking a quiz, exam or completion of an assignment. One professor reported that "if you are using a wireless connection and another person logs on to your router using a hard wired connection, you will be knocked off Canvas" I have no personal experience with that situation; however, you may not use as an excuse that you got knocked off the system. You MUST start your exam/assignment early enough that you can complete the work regardless of what happens.

The operation of the Online Course and Being an Online Student Online learning requires students to be very self-disciplined, be sure you understand and are prepared to comply with all required class assignments and deadlines. Each assignment and/or quiz has a SPECIFIC due date and time. These may vary from assignment to assignment. Do not wait until the last few

minutes to SUBMIT an assignment. When the time expires, you will not be able to submit your work. If the Assignment Due time is 23:59 and you wait until 23:58 to SUBMIT your work and you have internet problems, you MAY NOT send me your work as an e-mail attachment. I will not accept late submissions.

Instructor's Personal Statement

I think that this is an important course for accounting majors. You will need this information regardless of your career path. Unless otherwise stated, I expect you to work independently. Please do not share your work or answers with other students. It is acceptable for you to discuss the question and possible answers, but you must develop your own response before submitting an answer.

Copyright Notice.

Students should assume that all course material is copyrighted by the respective author(s). Reproduction of course material is prohibited without consent by the author and/or course instructor. Violation of copyright is against the law and Texas A&M University-Central Texas' Code of Academic Honesty. All alleged violations will be reported to the Office of Student Conduct.

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