



Federal Tax Accounting I

ACCT 4305.110

FALL 2018

CRN 80411 ACCT 4305.110, Federal Tax Accounting I

Fall 2018

Texas A&M University-Central Texas

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Kim Hopkins, CPA, CIA

Office: TAMU-CT

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Email: k.hopkins@tamuct.edu

Office Hours:

I am available before class or Tuesday, Thursdays, or Fridays after 1700, by appointment only. I can also be available via telephone as needed.

Mode of instruction and course access:

This course meets face-to-face on Mondays and Wednesdays.

This course will use the materials made available through Cengage Learning. For Student registration, go to: <https://www.cengage.com/dashboard/#/course-confirmation/E-Y84E3Q8KHYHSC/initial-course-confirmation>. Grades will be recorded in the Canvas Learning Management System. Login: <https://tamuct.instructure.com>

Student-instructor interaction:

I will routinely check and reply to student emails. My intent is to be as transparent and available to students as my work schedule will permit me. That said, I am happy to schedule face-to-face discussions if additional hands-on instruction is needed; this will have to be by appointment.

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

Course Overview and description:

This course covers 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 for the individual taxpayer.

Course Objective:

The purpose of this course is to prepare the student to interpret and apply the tax code provisions, acquire the basic knowledge necessary to prepare tax forms, and acquire the ability to research a tax question and use the information gained to answer client questions and tax plan. Additionally, the student completes the course with an appropriate level of knowledge to successfully pass related sections of the CPA Exam.

Student Learning Outcomes:

This course covers Chapters 1-14 with the learning objectives for each chapter as follows:

Part I: Introduction and Basic Tax Model

Chapter 1 – Introduction to Taxation and Understanding the Federal Tax Law

- LO.1 Explain the importance of taxation.
- LO.2 Describe some of the history and trends of the Federal income tax.
- LO.3 Describe and apply principles and terminology relevant to the tax system.
- LO.4 Identify the different taxes imposed at the Federal, state, and local levels.
- LO.5 Explain the administration of tax law, including the IRS audit process.
- LO.6 Evaluate some of the ethical guidelines involved in tax practice.
- LO.7 Recognize the economic, social, equity, and political considerations that justify various aspects of the tax law.
- LO.8 Describe the role played by the IRS courts in the Federal tax system evolution.

Chapter 2 – Working with the Tax Law

- LO.1 Distinguish between the statutory, administrative, and judicial sources of the tax law and understand the purpose of each source.
- LO.2 Locate and work with the appropriate tax law sources.
- LO.3 Develop an awareness of tax research tools.

- LO.4 Describe the tax research process.
- LO.5 Communicate tax research results in a client letter and a tax file memorandum.
- LO.6 Apply tax research techniques and planning procedures.
- LO.7 Be aware of taxation on the CPA examination.

Chapter 3 – Computing the Tax

- LO.1 Recognize and apply the components of the Federal income tax formula.
- LO.2 Explain the use of the standard deduction in computing taxable income.
- LO.3 Apply the rules for arriving at personal exemptions.
- LO.4 Apply the rules for determining dependency exemptions.
- LO.5 Choose the proper filing status and identify the related filing requirements.
- LO.6 Use the proper method for determining the tax liability.
- LO.7 Identify and work with kiddie tax situations.
- LO.8 Describe the tax treatment of property transactions.
- LO.9 Identify tax planning opportunities associated with the individual tax formula.

Part II: Gross Income

Chapter 4 – Concepts and Inclusions

- LO.1 Explain the concepts of gross income and realization and distinguish between the economic, accounting, and tax concepts of gross income.
- LO.2 Describe taxable year choice and cash, accrual, and hybrid methods of accounting.
- LO.3 Identify the taxpayer on a particular item of income in various situations.
- LO.4 Apply the Internal Revenue Code provisions to alimony, loans made at below-market interest rates, annuities, prizes and awards, group term life insurance, unemployment compensation, and Social Security benefits.
- LO.5 Identify tax planning strategies for minimizing gross income.

Chapter 5 – Exclusions

- LO.1 Be aware of required statutory authority to exclude an item from gross income.
- LO.2 Identify circumstances when various items are excludible from gross income.
- LO.3 Determine the extent receipts can be excluded under the tax benefit rule.
- LO.4 Describe when income must be reported from the discharge of indebtedness.
- LO.5 Identify tax planning strategies to maximize the benefit from allowable exclusions.

Part III: Deductions and Credits

Chapter 6 – Deductions and Losses in General

- LO.1 Differentiate between deductions for and from adjusted gross income and describe the relevance of the differentiation.
- LO.2 Describe the cash and accrual methods of accounting related to deductions.
- LO.3 Apply the Internal Revenue Code deduction disallowance provisions associated with the following: public policy limitations, political activities, excessive executive compensation, investigation of business opportunities, hobby losses, vacation home rentals, payment of others' expenses, personal expenditures, capital expenditures,

related-party transactions, and expenses related to tax-exempt income.

LO.4 Identify tax planning opportunities for maximizing deductions and minimizing the disallowance of deductions.

Chapter 7 – Deductions and Losses: Certain Business Expenses and Losses

LO.1 Determine the amount, classification, and timing of the bad debt deduction.

LO.2 Understand the tax treatment of worthless securities, including § 1244 stock.

LO.3 Distinguish between deductible and nondeductible losses of individuals.

LO.4 Identify a casualty and determine the amount, classification, and timing of casualty and theft losses.

LO.5 Apply alternative tax treatments for research and experimental expenditures.

LO.6 Calculate the domestic production activities deduction.

LO.7 Describe the tax impact of a net operating loss and review the effect of the carryback and carryover provisions on previous and subsequent years' taxable income.

LO.8 Identify tax planning opportunities in deducting certain business expenses, business losses, and personal losses.

Chapter 8 – Depreciation, Cost Recovery, Amortization, and Depletion

LO.1 State the rationale for the cost consumption concept and identify the relevant time periods for depreciation, ACRS, and MACRS.

LO.2 Determine the amount of cost recovery under MACRS.

LO.3 Recognize when and how to make the § 179 expensing election and use additional first-year depreciation, calculate the amount of the deductions, and apply the effect of the elections in making the MACRS calculation.

LO.4 Apply the deduction limitations on listed property and on luxury automobiles.

LO.5 Determine when and how to use the alternative depreciation system (ADS).

LO.6 Report cost recovery deductions appropriately.

LO.7 Identify intangible assets eligible for amortization and calculate the deduction.

LO.8 Determine the amount of depletion expense, including being able to apply the alternative tax treatments for intangible drilling and development costs.

LO.9 Identify tax planning opportunities for cost recovery, amortization, and depletion.

Chapter 9 – Deductions: Employee and Self-Employed Related Expenses

LO.1 Distinguish between employee and self-employed (independent contractor) status.

LO.2 Recognize deductible transportation expenses.

LO.3 Describe how travel expenses are treated.

LO.4 Determine the moving expense deduction.

LO.5 Differentiate between deductible and nondeductible education expenses.

LO.6 Explain how entertainment and meal expenses are treated.

LO.7 Identify other employee expenses.

LO.8 Compare various deductions for contributions to retirement accounts.

LO.9 Identify differences between accountable and nonaccountable employee plans.

LO.10 Apply the limitations on miscellaneous itemized deductions.

LO.11 List and evaluate tax planning ideas related to employee business expenses.

Chapter 10 – Certain Itemized Deductions

LO.1 Distinguish between deductible and nondeductible personal expenses.

LO.2 Define medical expenses and compute the medical expense deduction.

LO.3 Contrast deductible taxes with nondeductible fees, licenses, and other charges.

LO.4 Explain the Federal tax treatment of state and local income taxes and sales taxes.

LO.5 Distinguish between deductible and nondeductible interest and apply the appropriate limitations to deductible interest.

LO.6 Recognize charitable contributions and identify their related measurement problems and percentage limitations.

LO.7 List the business and personal expenditures that are deductible either as miscellaneous itemized deductions or as other itemized deductions.

LO.8 Recognize limitations on itemized deductions applicable to high-income taxpayers.

LO.9 Identify tax planning strategies to maximize the benefit of itemized deductions.

Chapter 11 – Investor Losses

LO.1 Explain the tax shelter and reasons for at-risk and passive activity loss limitations.

LO.2 Discuss the at-risk limitation.

LO.3 Describe how the passive activity loss rules limit deductions for losses and identify the taxpayers subject to these restrictions.

LO.4 Explore the elements required for an activity to be treated as passive and review the rules for identifying an activity.

LO.5 Identify the tests for material participation.

LO.6 Describe the nature of rental activities under the passive activity loss rules.

LO.7 Determine the relationship between at-risk and passive activity loss limitations.

LO.8 Recognize the special treatment available to real estate activities.

LO.9 Determine the proper tax treatment on the disposition of a passive activity.

LO.10 Identify restrictions placed on the deductibility of other investor losses and deductions, including those that apply to investment interest.

LO.11 Suggest tax planning strategies to minimize the effect of the passive activity loss and investment interest limitations and recognize the general impact of the additional tax on net investment income.

Chapter 12 – Tax Credits and Payments

LO.1 Explain how tax credits are used as a tool of Federal tax policy.

LO.2 Distinguish between refundable and nonrefundable credits and understand the order in which they can be used by taxpayers.

LO.3 Identify various business-related tax credits.

LO.4 Determine various tax credits that are available primarily to individual taxpayers.

LO.5 Apply the tax withholding and payment procedures used by employers.

LO.6 Execute the tax payment procedures used by self-employed persons.

LO.7 Identify tax planning opportunities related to tax credits and payments.

Part IV: Property Transactions

Chapter 13 – Determination of Gain or Loss, Basis Considerations, and Nontaxable Exchanges

- LO.1 Perform the computation of realized gain or loss on property dispositions.
- LO.2 Distinguish between realized and recognized gain or loss.
- LO.3 Review and illustrate how basis is determined for various asset acquisitions.
- LO.4 Describe various loss disallowance provisions.
- LO.5 State and explain the rationale for nonrecognition (postponement) of gain or loss in certain property transactions.
- LO.6 Apply nonrecognition provisions and basis determination rules for like-kind exchanges.
- LO.7 Explain nonrecognition provisions available on involuntary conversion of property.
- LO.8 Describe the provision for the permanent exclusion of gain on the sale of a personal residence.
- LO.9 Apply various tax planning opportunities related to selected property transactions.

Chapter 14 – Capital Gains and Losses, § 1231, and Recapture Provisions

- LO.1 Explain the general scheme of taxation for capital gains and losses.
- LO.2 Distinguish capital assets from ordinary assets.
- LO.3 Explain the relevance of a sale or exchange to classification as a capital gain or loss and apply the special rules for the capital gain or loss treatment of the retirement of corporate obligations, options, patents, franchises, and lease cancellation payments.
- LO.4 Determine when the holding period for a capital asset is long term or short term.
- LO.5 Describe the beneficial tax treatment for capital gains and the detrimental tax treatment for capital losses for noncorporate taxpayers.
- LO.6 Describe the tax treatment for capital gains and the detrimental tax treatment for capital losses for corporate taxpayers.
- LO.7 State and explain the rationale for and the nature and treatment of gains and losses from the disposition of business assets.
- LO.8 Distinguish § 1231 assets from ordinary and capital assets; calculate gain or loss.
- LO.9 Determine when § 1245 recapture applies and how it is computed.
- LO.10 Determine when § 1250 recapture applies.
- LO.11 State and explain considerations common to §§ 1245 and 1250.
- LO.12 Recognize special recapture provisions that are part of the tax law.
- LO.13 Describe the reporting procedures for §§ 1231, 1245, and 1250.
- LO.14 Identify tax planning opportunities arising from the sale or exchange of capital assets and avoid pitfalls associated with the recapture provisions.

Required Reading and Textbook(s):

South-Western Federal Taxation 2018: Comprehensive (with H&R Block™ Premium & Business Access Code for Tax Filing Year 2016 & RIA Checkpoint®, 1 term (6 months)

Printed Access Card), 41st Edition
 William H. Hoffman, Jr.; David M. Maloney; William A. Raabe; James C. Young
 ISBN-10: 1-337-38600-6
 ISBN-13: 978-1-337-38600-5

COURSE REQUIREMENTS

Practical Exercises (4) – 75 points each (300 total points): Students will use the H&R Block Tax software included in the textbook to complete the practical exercises. Each exercise is the computational part of the assigned problem associated with the written tax research assignment referenced below. The student will prepare the applicable tax forms using the tax software and submit all required forms as indicated in the problem.

Written Tax Research Assignments (4) – 75 points each (300 total points): As mentioned above, this part of the problem requires students to conduct tax research to analyze tax issues and answer client questions, assist the client with tax planning, or identify follow-on impacts to the client. Your tax research will be conducted using the 6-month access subscription to Thomson Reuters Checkpoint included with your textbook. All Tax Research Assignments require both Tax File Memorandums (2) and a Client Letter, as illustrated in Chapter 2.3. Please turn in only one Word document for each assignment – a minimum of three (3) pages is the required length.

The Tax File Memorandums must contain all of your research findings to include proper citations. Your conclusion must be supported by tax law and follow a reasonably logical path so that an independent person or tax auditor would draw the same conclusion. Remember to convey your properly supported conclusion in the Client Letter.

Each of the three documents should be prepared to include all of the elements described in Chapter 2.3, as well as in the recommended format. Your submissions will be graded for content and the proper use of the English language, to include spelling. The Research Evaluation Rubric follows:

| Score | “A” Paper (90-100%) | “B” Paper (80-89%) | “C” Paper (70-79%) | “D” or lower (below 70%) |
|--------------|---|---|---|--|
| Format | All issues are identified and presented in a logical order. | Issues are presented in an overall logical order. | Most issues are presented in a logical order. | Few issues are identified or are not presented in a logical order. |
| Organization | Ideas are clearly introduced and | The writing includes an introduction | There is an indication of an organized | Writing fragmented with very weak |

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| | connected. Body includes sufficient level of detail, and conclusion summarizes main idea or effectively closes the presentation. | to, the development of, and a conclusion for the topic. There are no distracting shifts in the presentation of ideas throughout the paper. | pattern— introduction, body and conclusion— although they may not be equally effective. Level and organization of details may be weak with occasional distracting shifts in presentation of ideas. | support presented. Details may be missing, disjointed, or inapplicable. |
| Writing Standards | Impeccable spelling, grammar, word usage, sentence structure, punctuation, and citation format. | No more than 3-4 errors in spelling, grammar, word usage, sentence structure, and punctuation. Fewer sources are identified and/or not properly cited. | No more than 5-6 errors in spelling, grammar, word usage, sentence structure, and punctuation. Minimal sources are identified and/or not properly cited. | More than 6 errors in spelling, grammar, word usage, sentence structure, punctuation, and citations. Overall, poor writing skills exhibited. |

Quizzes (4) -- 50 points each (200 total points): Quizzes will cover each Part as identified above. Students will be tested on their understanding of the learning objectives for the corresponding Chapters. Each quiz will be comprised of multiple choice questions.

Exams (2) – 200 points each (400 total points): The first exam will represent the mid-term and will test the student’s understanding of how to apply lessons learned to computational problems. This test will be a take-home and will be due at the beginning of the next class from which it is assigned. No late assignments will be accepted. The final exam will be completely multiple choice and will test the student’s acumen of all concepts presented throughout the class. Questions will be similar to those found on the CPA exam.

Grading Criteria Rubric and Conversion

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| Practical Exercises | 4 @ 75 points each | 300 points total (25%) |
| Written Tax Research | 4 @ 75 points each | 300 points total (25%) |
| Quizzes | 4 @ 50 points each | 200 points total (16%) |
| Exams | 2 @ 200 points each | <u>400</u> points total (34%) |
| Totals | | 1,200 points total (100%) |

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|-------|---|--------------|---|-----------------|---|---|
| 1,080 | – | 1,200 points | = | 90.0% to 100.0% | = | A |
| 960 | – | 1,079 points | = | 80.0% to 89.9% | = | B |
| 840 | – | 959 points | = | 70.0% to 79.9% | = | C |
| 720 | – | 839 points | = | 60.0% to 69.9% | = | D |
| 0 | – | 719 points | = | 0.0% to 59.9% | = | F |

Posting of Grades

Upon receipt of the class assignments, quizzes, and exams, turn-around time for grades will be no more than two weeks. Grades to be posted on the Canvas Grade book where students can monitor their status.

COURSE OUTLINE AND CALENDAR

Complete Course Calendar

| Week | Dates | Topic | Assignments |
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| 1 | Aug 27 | Course Orientation | Read Chapters 1 & 2. Review identified chapter-end problems. |
| | Aug 29 | Discuss Chapters 1 & 2; work through problems. | Read Chapter 3. Review identified chapter-end problems. |
| 2 | Sep 3 | Labor Day – No Class | |
| | Sep 5 | Discuss Chapter 3; work through problems. | Tax Research/Practical Exercise #1: Problem #54 (Chapter 3). Due: Sep 12 |
| 3 | Sep 10 | Review Chapters 1-3 for Quiz | Study/Prepare for Quiz |
| | Sep 12 | Quiz #1 | Read Chapter 4. Review identified chapter-end problems. |
| 4 | Sep 17 | Discuss Chapter 4; work through problems. | Read Chapter 5. Review identified chapter-end problems. |

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| | Sep 19 | Discuss Chapter 5; work through problems. | Tax Research/Practical Exercise #2: Problem #59 (Chapter 5). Due: Sep 26 |
| 5 | Sep 24 | Review for Quiz #2 | Study/Prepare for Quiz |
| | Sep 26 | Quiz #2 | Read Chapter 6. Review identified chapter-end problems. |
| 6 | Oct 1 | Discuss Quiz #2 Results | |
| | Oct 3 | Discuss Chapter 6; work through problems. | Read Chapter 7-8. Review identified chapter-end problems. |
| 7 | Oct 8 | Discuss Chapter 7; work through problems. | |
| | Oct 10 | Discuss Chapter 8; work through problems. | Tax Research/Practical Exercise #3: Your Choice (from Chapter 6-8). Due: Oct 17 Read Chapter 9. Review identified chapter-end problems. |
| 8 | Oct 15 | Discuss Chapter 9; work through problems. | |
| | Oct 17 | Review Chapters 6-9 | Exam #1 (Chapters 1-9) Due: Oct 22 Read Chapter 10. Review identified chapter-end problems. |
| 9 | Oct 22 | Discuss Chapter 10; work through problems. | |
| | Oct 24 | Review Exam #1 Results | Read Chapter 11. Review identified chapter-end problems. |
| 10 | Oct 29 | Discuss Chapter 11; work through problems. | Read Chapter 12. Review identified chapter-end problems. |
| | Oct 31 | Discuss Chapter 12; work through problems. | |
| 11 | Nov 5 | Review for Quiz #3 | Tax Research/Practical Exercise #4: Your Choice (from Chapter 9-12, excluding 11). Due: Nov 14 |
| | Nov 7 | Quiz #3 | |

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| 12 | Nov 12 | Veteran's Day – No class | Read Chapter 13. Review identified chapter-end problems. |
| | Nov 14 | Discuss Quiz #3 Results | |
| 13 | Nov 19 | Discuss Chapter 13; work through problems. | Read Chapter 14. Review identified chapter-end problems. |
| | Nov 21 | Discuss Chapters 13-14; work through problems. | |
| 14 | Nov 26 | Discuss Chapter 14; work through problems. | Study/Prepare for Quiz #4 |
| | Nov 28 | Review for Quiz #4 | |
| 15 | Dec 3 | Quiz #4 (Chapters 13-14) | Study/Prepare for Exam #2 |
| | Dec 5 | Review for End-of-Course Exam #2 | |
| 16 | Dec 10 | Exam #2 – Part 1 | |
| | Dec 12 | Exam #2 – Part 2 Course Wrap Up | |

Import University Dates:

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| Aug 27, 2018 | Add, Drop, and Late Registration Begins for 16- and First 8-Week Classes. \$25 fee assessed for late registrants. |
| Aug 27, 2018 | Classes Begin for Fall Semester |
| Aug 29, 2018 | Deadline for Add, Drop, and Late Registration for 16- and First 8-Week Classes |
| Sep 3, 2018 | Labor Day |
| Sep 4, 2018 | Deadline to Drop First 8-Week Classes with No Record |
| Sep 12, 2018 | Deadline to drop 16-Week Classes with No Record |
| Oct 1, 2018 | Deadline for Teacher Education and Professional Certification Applications (i.e. Principal, Reading Specialist, etc.) |
| Oct 5, 2018 | Deadline to Drop First 8-Week Classes with a Quit (Q) or Withdraw (W) |
| Oct 5, 2018 | Deadline for Graduation Application for Ceremony Participation |
| Oct 5, 2018 | Student End of Course Survey Opens (First 8-Week Classes) |

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| Oct 12, 2018 | Deadline for Fall Admissions Applications |
| Oct 15, 2018 | Deadline for Clinical Teaching Applications |
| Oct 19, 2018 | Classes End for First 8-Week Session |
| Oct 19, 2018 | Deadline for Tuition and Fee Payments (Second 8-Week Classes) |
| Oct 19, 2018 | Deadline to Withdraw from University for First 8-Week Classes (WF) |
| Oct 22, 2018 | Add, Drop, and Late Registration Begins for Second 8-Week Classes. \$25 fee assessed for late registrants |
| Oct 22, 2018 | Classes Begin for Second 8-Week Session |
| Oct 22, 2018 | Student End of Course Survey Closes (First 8-Week Classes) |
| Oct 23, 2018 | Deadline for Faculty Submission of First 8-Week Class Final Grades (due by 3pm) |
| Oct 24, 2018 | Deadline for Add, Drop, and Late Registration for Second 8-Week Classes |
| Oct 29, 2018 | Deadline to Drop Second 8-Week Classes with No Record |
| Nov 1, 2018 | Deadline for GRE/GMAT Scores to Office of Graduate Studies |
| Nov 9, 2018 | Deadline to Drop 16-Week Classes with a Quit (Q) or Withdraw (W) |
| Nov 12, 2018 | Veterans Day (Observed) - No Class |
| Nov 16, 2018 | Deadline for Final Committee-Edited Theses with Committee Approval Signatures to Office of Graduate Studies for Fall Semester |
| Nov 22, 2018 | Thanksgiving |
| Nov 23, 2018 | Thanksgiving |
| Nov 30, 2018 | Deadline to Drop Second 8-Week Classes with a Quit (Q) or Withdraw (W) |
| Dec 1, 2018 | Student End of Course Survey Opens (16- and Second 8-Week Classes) |
| Dec 14, 2018 | Commencement Ceremony Bell County Expo Center 7:00 p.m. |
| Dec 14, 2018 | Deadline for Applications for \$1,000 Tuition Rebate for Fall Graduation (5pm) |
| Dec 14, 2018 | Deadline for Fall Degree Conferral Applications to the Registrar's Office. \$20 Late Application Fee. |
| Dec 14, 2018 | Deadline to Withdraw from University for 16- and Second 8-Week |

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| | Classes |
| Dec 14, 2018 | Fall Semester Ends |
| Dec 17, 2018 | Student End of Course Survey Closes (16- and Second 8-Week Classes) |
| Dec 18, 2018 | Deadline for Faculty Submission of 16-Week and Second 8-Week Final Class Grades (due by 3pm) |

TECHNOLOGY REQUIREMENTS AND SUPPORT

Technology Requirements.

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.

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.

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/departments/access-inclusion) webpage [https://www.tamuct.edu/departments/access-inclusion].

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](http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf), 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 lldavis@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 [WCOOnline](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/].

OPTIONAL POLICY STATEMENTS:

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.

Quality of Work: All work submitted for grading shall be of graduate level quality. Depth of analysis, grammatical structure, etc.

Identifying Submissions: Submissions must clearly identify the student and the title of

the assignment.

Late Submissions: Late submissions will be penalized starting at 10% of the grade and up to no more than half credit unless otherwise stipulated.

Quality of Work

Copyright Notice.

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