Mode of instruction and course access:

Instructor: Dr. David Ritter, DBA, JD, MBA, Attorney, CPA  
Office: 323 C  
Phone: 254/519-5792  
Email: ritterd@tamuct.edu  
(Utilize Canvas Messages for course communications)  
Office Hours: Online, I will check email and messages several times a day.  
I will send a message in advance for the days and times I will be on campus.  
Office meeting by appointment

Student-instructor interaction:

I will be checking Canvas and email several times a day, between 8:00 and 5:00, except Saturday and Sunday. I will attempt to respond to your emails in less than 24 hours. Email or Canvas messages sent Saturday or Sunday will receive a response no later than the following Monday.

Warrior Shield:

Emergency Warning System for Texas A&M University-Central Texas
Warrior Shield 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 Warrior Shield through their myCT email account.

Connect to Warrior Shield by 911Cellular [https://portal.publicsafetycloud.net/Account/Login] to change where you receive your alerts or to opt out. By staying enrolled in Warrior Shield, university officials can quickly pass on safety-related information, regardless of your location.

COURSE INFORMATION

You must purchase the ebook or an access license to utilize the course components.

Instructions for CNOWv2:

https://www.cengage.com/training/cnowv2?terms=&pageSize=300&pageNumber=1&sortBy=cengage:sequenceNumber&audience=Student&lmsType=Canvas&platform=CNOWv2

Use the above link to obtain your access and learn how to use the software.

This is an intensive 16 week graduate course. You must budget your time wisely and accomplish work in advance so that your submissions will be on time.
Ensure you access all assignments through the WEEK module in Canvas.

Assignments are due each week, including WEEK 1

This course uses the A&M-Central Texas Canvas Learning Management System [https://tamuct.instructure.com].

Student-instructor interaction:

Welcome to ACC 5374:

I will be checking Canvas and email several times a day, between 8:00 and 5:00, except Saturday and Sunday. I will attempt to respond to your emails in less than 24 hours. Email or Canvas messages sent Saturday or Sunday will receive a response no later than the following Monday.

You must be self-motivated, very disciplined, and an excellent planner of your time to complete this course with satisfactory results. This is a 16 week course. Plan well and allocate sufficient time to complete the assignments, quizzes, exams, and research paper in a timely manner. Late submissions are not accepted without severe penalties. No late submissions will be allowed once an assignment is graded. If you have an emergency it is your responsibility to inform me as early as possible.

1.0 Course Overview and description:

A study of tax research in the United States as related to problems of making business and economic decisions based on tax research. Readings, problems, and cases requiring use of tax data are required.

Prerequisites: Graduate Status or permission of instructor.

Graduate status. It is assumed that the student will have taken both individual tax I and corporate tax II.

2.0 Course Objectives:

This course is designed to develop the ability to utilize, interpret, and apply tax research findings to minimize client taxation and to plan for future events. Students will be required to prepare client reports and other information and utilize their ability to interpret and communicate in a professional manner.

2.1 Student Learning Outcomes (SLOs)

A student who has successfully completed the course will be able to:
1. Read, interpret, explain, and apply the sources of legal and ethical standards to achieve the optimal tax outcome for clients.
2. Apply the information gained for both tax compliance and tax planning.
3. Understand and be able to explain to a client working with the Internal Revenue Service.
4. Effectively and concisely convey the results of tax research to the client.
5. Effectively utilize various tax research data bases to enhance the research process.
2.2 Student Learning Objectives are listed on the first page of each chapter

Required Reading and Textbook(s):

Federal Tax Research,

There is also an eBook at a greatly reduced price.

The eBook should be purchased online.

You can also rent a loose leaf version if you so desire.

Below is the link for the Tax Research Microsite.

http://www.cengagebrain.com/course/2919767

This link makes it easier for you to access the eBook. It also tells students how to use Cengage Unlimited to help save even more!

COURSE REQUIREMENTS

Course Requirements:

4.0 Course Requirements:

Exams, Quizzes and Assignments:

All quizzes are available from the beginning of the course. If you work on weekends to catch up, please plan ahead and work the previous weekend to accomplish your assignments. Quizzes are due Sunday before 11:59 PM. Quiz for week 16 is due by Thursday at 11:59 PM.

Exams will be available from 7:00 pm until 10:00pm on Thursday in the Week assigned. A late penalty of 20% per hour will be assessed. Exams will be comprised of problems similar to the quiz and homework problems.

For exams 1-3 time will be equal to or less than 90 minutes. The Final Exam will be 120 minutes. Ensure that you start the exam in time to complete it before 10:00pm.

The exams are open book but will require you to understand the information in the chapters before attempting the exam. The time allowed assumes that you have read the chapters, accomplished all of the homework and quizzes and have studied for the exam sufficiently to be well prepared. If you understand the chapter contents you should be able to finish the exam 5-10 minutes before the exam expiration time which will allow you time to look up a question or 2. Do not plan to look up every question as you do not have enough time to look them up and then answer the questions.
Quizzes may be submitted 3 times with the highest quiz grade being recorded. Plan to spend 5 or more hours per assignment.

**HELP WITH QUIZZ OR EXAM ANSWERS**

If you encounter a problem which you cannot solve, or you cannot determine the correct answer on a quiz or exam, I will be glad to help you understand the problem.

**You have 5 days to request help or challenge an answer.**

Send me, via course Message, the exam or quiz number, the number of the problem you are having trouble with, the reason you chose the incorrect answer along with a reference to the page number in the text or the example you utilized in arriving at your answer. I will then be able to explain the error.

Late submissions, if allowed, will carry a 25% per day penalty.

**You are on your honor to not receive help from or assist others on a quiz or exam. Do not discuss the exam questions or answers and do not attempt to clarify the exam for others as this is also cheating.**

**Discussion Topics**

– (Outstanding posts, in excess of the minimum 5 may earn up to 5 additional points per topic.)

Discussion topics are intended to help your communication and writing skills which will be an integral part of your professional career. Well prepared posts will also help you and your classmates in the understanding of the course material.

**Your first post is due by Tuesday each week.** Waiting until the Friday deadline to finish your responses to your classmates posts DOES NOT ALLOW THEM TO BENEFIT FROM YOUR POSTS. Ensure that you post your initial response by Tuesday to allow others to review your posting and comment. Posting your initial discussion topic post after Tuesday will result in a 25% penalty and will not allow you to earn extra points.

Posting all responses in one brief visit to the discussion board will result in a 50% penalty. Remember that Discussions are an ongoing process and if you do not hold up your side of the Discussion you are harming your Classmate’s ability to participate.

Discussion topics will be posted in the week due. You must participate in each discussion. Minimum participation, for a 70% credit, requires posting 1 original post, reading all posts by other class members, and responding to 3 class member’s responses with a comment or question. Original post and at least 5 quality responses are necessary for 100% (Refer to response criteria below) Additional quality responses will be rewarded with additional credit (A maximum of 5 points). Well researched, thoughtful, discussion original responses and responses to other class member posts will receive positive credit. Random, not on topic responses will receive negative marks.

To get the most benefit from this course, you must actively participate in the online class experience. Participation include actively participating in the course discussions. I will monitor the quantity and quality of your responses. 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 online sources;
- 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
Provide an example or reference to support your thesis.

**Research Paper –**

The research paper is a course requirement. Failure to complete all steps in the Research Paper Process and turning in an acceptable paper will result in maximum grade of “C” for the course.

The research paper must be prepared utilizing APA guidelines.

*A departure from APA guidelines is that your paper must contain page number references in all paraphrase citations.*

RESEARCH Paper Module. Read the Research Paper Outline, Example of a well written paper and Research Points to Learn at the Beginning and ensure you follow the guidelines.

The purpose of the research paper is to prepare you for research and writing projects you will encounter in your business career. The research paper is also a graded assignment to support for university accreditation purposes. The result of research must be conveyed to the client. Write short, clear sentences, with no punctuation so the meaning is clear to the client. Do not use “big” words which you know, but your client might not know. “Big” words do not impress others.

**Business Writing** -
Refer to the following sources.

2. [https://www.thoughtco.com/what-is-business-writing-1689188](https://www.thoughtco.com/what-is-business-writing-1689188)
3. [https://owl.purdue.edu/owl/purdue_owl.html](https://owl.purdue.edu/owl/purdue_owl.html)

Additional tips.

4. Utilize the University Writing Lab.
5. Do not use semi-colons or colons.
6. Do not use multi-syllable words designed to impress the reader.
7. Utilize short, clear sentences.
RESEARCH PAPER TOPIC:
Prepare a research paper relating to the application or legal challenges to CURRENT TAX LAW problems.

If you chose to write about tax planning/tax avoidance utilizing foreign entities you may use authoritative foreign sources to support your hypothesis.

**Do not write on the 2018 Tax Cuts and Jobs Act** unless you plan to cover, in depth, every aspect of the Act which will take more than 50 pages to cover.

You must conduct sufficient initial research on a proposed topic to ensure that there are articles available to support your topic. During the initial research you may find a different topic that is more interesting and better supported. Do not submit a topic for approval until you have accomplished your initial research and have 5 annotated bibliographies supporting your proposed topic.

Foreign firms adhere to the accounting practices promulgated by their governments and therefore may not comply with U.S. practices. Ensure that you Google each article and determine that the article is published by a U.S. based publisher. Articles published by a foreign publisher are not acceptable sources.

Research Paper Steps and Requirements

The steps listed below are required.

**No required steps can be skipped.**

Succeeding steps, if a predecessor step is skipped, will not be graded until the predecessor step is turned in and graded.

Any step turned in late will require at least 3 days to be graded.

Any delay in grading a succeeding step, including the research paper itself, caused by a late submission will incur the assessment of a late penalty of 20% per day for the step.

I read your sources to ensure that the paraphrasing and use of quotations are correct and accurate. Your future employers will check your work and your lack of factual detail properly presented, or less than professional writing may cause you to encounter severe consequences in your employment and job progression.

Due Dates for every step are in the syllabus and on Canvas.

**Paper Requirements**

The minimum paper length for the body of the paper is at least 1,800 words,
approximately 7½ pages in length, and must cite at least 9 sources. The abstract, references, and appendix do not count in the paper length.

The paper must be completely up to date and cover the topic thoroughly. Please limit your paper to 5,000 words, but this limit can be exceeded if necessary to cover your topic.

Submitting late will result in a 20% per day late penalty.

If the paper is returned for any reason a 20% penalty will be assessed.

**Research Paper Required Steps.**

**Step 1 Research Paper Subject (RPS)**

The research paper subject or title, followed by annotated bibliographies for at least five (5) sources you have selected to use in your paper.

Each source article must be greater than 2 full pages in length.

The **annotated bibliography** must thoroughly cover the information in the article in approximately 150 words. If I cannot determine the applicability of your article, as presented in the annotated bibliography the article will be returned for replacement.

**Step 2 Research Paper Outline (RPO).**

You must prepare and submit an outline of your approved research paper topic. You must include, under the proper outline heading, at least 9 annotated bibliographies of sources which support the outline heading and your paper topic. (Refer to the Research Paper Outline in the RESEARCH Paper Module)

**Step 3 Research Paper Articles (RPA))**

You must use the PDF format to submit each article utilized in your paper. Each individual file must be identified in the same format used for the first article citation in your paper. For example if your first cited file is (Adams, Jones, Smith, p. 321) the PDF will be identified as Adams, Jones, Smith. Arrange your files alphabetically.

**NO ZIP FILES.**

Your paper will not be graded until all your PDFS are submitted.
Step 4 Research Paper (RP)

Submit your paper as a Word document.

Research Paper – GUIDELINES

Closely read and ensure that you understand the following requirements for a successful research paper. If you do not understand the requirements please contact me for clarification.

1. Failure to include specific page numbers in all citations whether direct quotations or paraphrases will result the paper being returned to you for correction and resubmission.

2. Use a one paragraph, properly identified, Introduction and Conclusion in your paper. The Introduction and Conclusion are limited to 10 lines each.

3. Do not use a template for any part of the paper. A template will cause errors in APA citations, erroneous spacing in headings and will prevent proper markup of your paper. Using a template will result in a 20 point deduction and return of the paper to have the template removed.

4. All sources, except for Court cases must be less than 15 years old. If an article is not current, regardless of date, the information will be considered as filler, incur a 10 point penalty and the paper length will be reduced by the filler length.

   Acceptable sources are: Professional magazines published by recognized professional associations such as State and national licensed law and accounting publications, professional trade journals and publications, other reputable professional publications published in the United States, Court Cases which have not been superseded, refereed journals, professional journals, and IRS publications.

5. All sources must be published in the United States except as note above. Elsevier, Emerald and other publishers, are foreign. If you are writing on tax avoidance through overseas entities you can cite the laws of a particular country and utilize sources validating your position,

   Wiley, a reputable publisher, also publishes foreign publications.

You must research to find the publisher’s location to ensure that the source is acceptable.
6. Place lengthy quotes over 5 lines, pictures, illustrations, and tables in the appendix and reference them in your paper.

7. The PDF files of sources cited in the paper must be submitted through Canvas on the due date as separate, individual, PDF documents. The sources must be submitted as individual PDF files. **NO ZIP FILES.**

8. Do not use books, blogs, wiki, encyclopedias, newspapers or periodicals which are not published by a professional organization, or dictionaries as sources or for citations.

9. Do not cite the Abstract of a publication.

10. Do not use more than one article from any source document of the same date.

11. Do not use bullet points in writing the paper.

12. Do not use “I”, “we”, “you”, “they”, or other personal pronouns.

13. Do not use “Common Knowledge”. This is a research paper and not an essay. Every paraphrase must be properly cited. You obtained all of your knowledge from some source and are required to cite each source. Personal knowledge or “common knowledge” will be treated as sources not cited.

**Plagiarism will result in an “F” for the course. A plagiarized paper will be turned over to Student Affairs for their determination of the severity of the plagiarism.**

**GRADING RUBRIC**

Specific point deductions are as listed above.

Research Paper Evaluation Rubric

CONTENT (50% of paper grade)

<table>
<thead>
<tr>
<th>Criteria</th>
<th>“A”</th>
<th>“B”</th>
<th>“C”</th>
<th>“D” or</th>
</tr>
</thead>
<tbody>
<tr>
<td>Content</td>
<td>Author produces accurate, logical, coherent, and well-structured writing and a proper conclusion for the research assignment.</td>
<td>paper(90 – 100%)</td>
<td>paper(80 – 89%)</td>
<td>paper(70 – 79%)</td>
</tr>
<tr>
<td>---------</td>
<td>-------------------------------------------------------------------------------------------------</td>
<td>-----------------</td>
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</tr>
<tr>
<td></td>
<td>All ideas are presented accurately and in a logical order. Ideas are clearly introduced and connected. Body includes sufficient level of detail, and conclusion summarizes main idea or effectively closes the presentation. All authoritative sources are utilized correctly</td>
<td>Ideas are presented in an overall logical order. The writing includes introduction to, development of, and conclusion for the topic. There are no distracting shifts in presentation of ideas throughout the writing. All authoritative sources utilized relate effectively to the research topic.</td>
<td>Most ideas are presented in a logical order. There is an indication of an organized research effort with properly cited authoritative data to support the research topic.</td>
<td>Weak research and few or no authoritative citations to support the research subject</td>
</tr>
</tbody>
</table>

| Inadvertent Plagiarism (Negative Points for each occurrence) | All sources correctly cited. No points deducted | 1-3 sources not cited. **(-10 points)** | 4-5 sources not cited. **(-20 points)** | More than 5 sources not cited. **(-30 points)** |
sources not cited.

### MECHANICS (50% of paper grade)

<table>
<thead>
<tr>
<th>Criteria</th>
<th>“A” paper (90 – 100%)</th>
<th>“B” paper (80 – 89%)</th>
<th>“C” paper (70 – 79%)</th>
<th>“D” or lower paper (below 70%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Writing Standards</td>
<td>Impeccable spelling, grammar, word usage, sentence structure, punctuation, and citation format. Page Numbers in all citations including quotes and paraphrases. This is an APA guideline departure.</td>
<td>3-4 errors in spelling, grammar, word usage, and punctuation. Proficient use of proper APA citation format. 1-2 page numbers omitted in citations including quotes and paraphrases. This is an APA guideline departure.</td>
<td>5-6 errors in grammar, spelling, sentence structure, word usage, punctuation, or citations. 3-4 page numbers omitted in citations including quotes and paraphrases. This is an APA guideline departure.</td>
<td>7 or more errors in grammar, spelling, sentence structure, word usage, punctuation, or citations. 5 page numbers omitted in citations. This is an APA guideline departure</td>
</tr>
<tr>
<td>Spelling and misused words</td>
<td>Words are spelled correctly and used in a grammatically correct manner.</td>
<td>Words which are incorrectly spelled or used incorrectly will incur a 5 point penalty for each occurrence.</td>
<td></td>
<td>.</td>
</tr>
</tbody>
</table>

### ADDITIONAL MAJOR PENALTIES

<table>
<thead>
<tr>
<th>Paper Length</th>
<th>Paper is required length or longer</th>
<th>1 word short 10% deduction</th>
<th>50 words short 20% deduction</th>
<th>More than 50 words short 40% deduction.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Articles Cited</td>
<td>Proper number of acceptable articles correctly cited</td>
<td>1 qualifying article less than required number Cited 10% deduction</td>
<td>2 qualifying articles less than required number Cited 25% deduction</td>
<td>3 qualifying articles less than required number Cited 50% deduction. 25% deduction for each additional article short.</td>
</tr>
</tbody>
</table>
Refer to TECHNOLOGY REQUIREMENTS AND SUPPORT in your syllabus for all university provided services including ADA and tutoring services.

5.0 Grading Criteria Rubric and Conversion

<table>
<thead>
<tr>
<th>POINTS</th>
<th>GRADE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Exams (4 @ 100)</strong></td>
<td>400</td>
</tr>
<tr>
<td><strong>Research Problems (4@50)</strong></td>
<td>200</td>
</tr>
<tr>
<td><strong>Quizzes (9@10)</strong></td>
<td>130</td>
</tr>
<tr>
<td><strong>Research Paper Subject 20, Outline 30, Paper 250</strong></td>
<td>300</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>1,030</td>
</tr>
</tbody>
</table>

5.1 Posting of Grades:

Grades will be posted within one week of completion of the submission due date.

COURSE OUTLINE AND CALENDAR

Complete Course Calendar

6.0 Complete Course Outline

* SCHEDULE IS SUBJECT TO CHANGE AT THE DISCRETION OF INSTRUCTOR

<table>
<thead>
<tr>
<th>WEEK</th>
<th>DATE</th>
<th>TOPIC</th>
<th>ASSIGNMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>08/26</td>
<td>Course Welcome, READ AND UNDERSTAND THE ENTIRE SYLLABUS</td>
<td>You should purchase your text book before the end of the first day. Complete Canvas Tutorial &amp; Browser Tune-Up Begin Research to identify a topic for your Research Paper. Go to the Purdue Owl website, read all of the contents, and ensure you understand the directions for research and writing. Visit the Southern Law Journal and review tax related articles for footnote formatting.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Chap. 1</td>
<td>Quiz 1</td>
</tr>
<tr>
<td>2</td>
<td>09/02</td>
<td>Chap. 2</td>
<td>Quiz 2</td>
</tr>
<tr>
<td>WEEK</td>
<td>DATE</td>
<td>TOPIC</td>
<td>ASSIGNMENTS</td>
</tr>
<tr>
<td>------</td>
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</tr>
<tr>
<td>3</td>
<td>09/09</td>
<td>Ch. 3 Quiz 3</td>
<td>Research Paper Subject due by Sunday Paper Subject Due</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Research Problem 1</td>
</tr>
<tr>
<td>4</td>
<td>09/16</td>
<td>EXAM 1</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>09/23</td>
<td>Chapter 4 Quiz 4</td>
<td>Research Outline Due with annotated bibliographies of authoritative sources listed under outline headings due by Sunday</td>
</tr>
<tr>
<td>6</td>
<td>09/30</td>
<td>Chapter 5 Quiz 5 Research Problem 2</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>10/07</td>
<td>Chapter 6 Quiz 6</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>10/14</td>
<td>Chapter 7 Quiz 7 EXAM 2</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>10/21</td>
<td>Chapter 8 Quiz 8</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>10/28</td>
<td>Research Paper Due</td>
<td>Research Paper is due before Sunday, 11:59PM</td>
</tr>
<tr>
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</tr>
<tr>
<td>11</td>
<td>11/04</td>
<td>Research Problem 3 Chapter 9 Quiz 10</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>11/11</td>
<td>EXAM 3 Chapter 10 Quiz 10</td>
<td></td>
</tr>
</tbody>
</table>
### Important University Dates:

**ACADEMIC CALENDARS AND REGISTRATION SCHEDULES**

The following calendar is proposed and **scheduled to change** without notice.

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>August 12, 2019</td>
<td>Classes Begin for Minimester</td>
</tr>
<tr>
<td>August 23, 2019</td>
<td>Classes End for Minimester</td>
</tr>
<tr>
<td>August 26, 2019</td>
<td>Classes Begin for Fall Semester</td>
</tr>
<tr>
<td>August 26, 2019</td>
<td>Add, Drop, and Late Registration Begins for 16- and First 8-week Classes $25 Fee assessed for late registrants</td>
</tr>
<tr>
<td>August 28, 2019</td>
<td>Deadline for Add, Drop, and Late Registration for 16- and First 8-week</td>
</tr>
<tr>
<td>September 2, 2019</td>
<td>Labor Day (University Closed)</td>
</tr>
<tr>
<td>September 3, 2019</td>
<td>Deadline to Drop First 8-week Classes with No Record</td>
</tr>
<tr>
<td>September 11, 2019</td>
<td>Deadline to drop 16-week Classes with No Record</td>
</tr>
<tr>
<td>October 1, 2019</td>
<td>Deadline for Teacher Education and Professional Certification Applications</td>
</tr>
<tr>
<td>October 4, 2019</td>
<td>Deadline to Drop First 8-week Classes with a Quit (Q) or Withdraw (W)</td>
</tr>
<tr>
<td>October 4, 2019</td>
<td>Deadline for Graduation Application for Ceremony Participation</td>
</tr>
<tr>
<td>Date</td>
<td>Description</td>
</tr>
<tr>
<td>--------------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>October 15, 2019</td>
<td>Deadline for Clinical Teaching/Practicum Applications</td>
</tr>
<tr>
<td>October 18, 2018</td>
<td>Classes End for First 8-week Session</td>
</tr>
<tr>
<td>October 18, 2019</td>
<td>Deadline to Withdraw from University for First 8-Week Classes (WF)</td>
</tr>
<tr>
<td>October 21, 2019</td>
<td>Add, Drop, and Late Registration Begins for Second 8-Week Classes $25 Fee assessed for late registrants</td>
</tr>
<tr>
<td>October 21, 2019</td>
<td>Classes Begin for Second 8-Week Session</td>
</tr>
<tr>
<td>October 21, 2019</td>
<td>Class Schedule Published for Spring Semester</td>
</tr>
<tr>
<td>October 22, 2019</td>
<td>Deadline for Faculty Submission of First 8-Week Class Final Grades (due by 3pm)</td>
</tr>
<tr>
<td>October 23, 2019</td>
<td>Deadline for Add, Drop, and Late Registration for Second 8-Week Classes</td>
</tr>
<tr>
<td>October 28, 2019</td>
<td>Deadline to Drop Second 8-Week Classes with No Record</td>
</tr>
<tr>
<td>November 4, 2019</td>
<td>Registration Opens for Spring Semester</td>
</tr>
<tr>
<td>November 8, 2019</td>
<td>Deadline to Drop 16-Week Classes with a Quit (Q) or Withdraw (W)</td>
</tr>
<tr>
<td>November 11, 2019</td>
<td>Veteran's Day (University Closed)</td>
</tr>
<tr>
<td>November 28-29, 2019</td>
<td>Thanksgiving (University Closed)</td>
</tr>
<tr>
<td>November 29, 2019</td>
<td>Deadline to Drop Second 8-Week Classes with a Quit (Q) or Withdraw (W)</td>
</tr>
<tr>
<td>December 13, 2019</td>
<td>Deadline for Applications for Tuition Rebate for Fall Graduation (5pm)</td>
</tr>
<tr>
<td>December 13, 2019</td>
<td>Deadline for Degree Conferral Applications to the Registrar’s Office $20 Late Application Fee</td>
</tr>
<tr>
<td>December 13, 2019</td>
<td>Deadline to Withdraw from University for 16- and Second 8-Week Classes</td>
</tr>
<tr>
<td>December 13, 2019</td>
<td>Fall Semester Ends</td>
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<td>December 13, 2019</td>
<td>Fall Commencement Ceremony</td>
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<tr>
<td>December 17, 2019</td>
<td>Deadline for Faculty Submission of 16-Week and Second 8-Week Final Class Grades (due by 3pm)</td>
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<td>December 23, 2019 - January 1, 202</td>
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TECHNOLOGY REQUIREMENTS AND SUPPORT

This course will be fully online utilizing Canvas for all assignments.

All written submissions will be made as Word docs.
All article submission will be in PDF format.

No zip files will be accepted.

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

Canvas Support
Use the Canvas Help link, located at the bottom of the left-hand menu, for issues with Canvas. You can select “Chat with Canvas Support,” submit a support request through “Report a Problem,” or call the Canvas support line: 1-844-757-0953.
For issues related to course content and requirements, contact your instructor.

Other 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]

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

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].

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 Office 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 Office 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 web page [https://www.tamuct.edu/student-affairs/access-inclusion.html].

**Important information for Pregnant and/or Parenting Students.**
Texas A&M University-Central Texas supports students who are pregnant and/or parenting. In accordance with requirements of Title IX and related 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. Students should seek out assistance as early in the pregnancy as possible. For more information, please visit the Student Affairs web page [https://www.tamuct.edu/student-affairs/index.html]. 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].
Title IX of the Education Amendments Act of 1972 prohibits discrimination on the basis of sex and gender—including pregnancy, parenting, and all related conditions. A&M-Central Texas is able to provide flexible and individualized reasonable accommodation to pregnant and parenting students. All pregnant and parenting students should contact the Associate Dean in the Division of Student Affairs at (254) 501-5909 to seek out assistance. Students may also contact the University’s Title IX Coordinator.

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 lmdavis@tamuct.edu.

**Tutoring.**
Tutoring is available to all A&M-Central Texas students, both on-campus and online. Subjects tutored on campus 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 have any other question, contact Academic Support Programs at (254) 519-5796, or by emailing Dr. DeEadra Albert-Green at deeadra.albertgreen@tamuct.edu.

**The University Writing Center.**
Located in Warrior Hall 416, the University Writing Center (UWC) at Texas A&M University–Central Texas (TAMUCT) is a free workspace open to all TAMUCT students from 10:00 a.m.-5:00 p.m. Monday thru Thursday with satellite hours in the University Library Monday thru Thursday from 6:00-9:00 p.m. This semester, the UWC is also offering online only hours from 12:00-3:00 p.m. on Saturdays.

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 at [https://tamuct.mywconline.com/]. In addition, you can email Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu for any assistance needed with scheduling.

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 UWC is here to help!

If you have any questions about the UWC, 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/].

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
INSTRUCTOR POLICIES.
The skills that you acquire in this course will benefit you your entire career.

Remember that Accounting is the language of business and must be understood and utilized at all levels of management or business operations.

My grading is strict and fair.

Pay strict attention to the guidelines for research. Remember that you are responsible to yourself, your client, and to the governing bodies for your results.

If you have any questions please communicate with me. You may send an email, visit during my office hours or telephone during office hours.

This is a rewarding course. If you keep up with the assignments you will enjoy the learning environment and the material covered.

I have practiced as a CPA for over 30 years with a large part of my practice being in management advisory services dealing directly with the content of this course being applied in practice, and have used, and continue to use, planning and compliance on a regular basis to help my clients understand their individual and business responsibilities, and planning for contingencies. Let us all have a great semester.

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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