

ONLINE - Federal Tax Accounting II – SELF STUDY- ACCT 4306

Fall 2021

August 23 – December 10

Self Study

Texas A&M University-Central Texas

COURSE DATES, MODALITY, AND LOCATION

This is a self guided course with no meetings. The course uses the A&M-Central Texas Canvas Learning Management System [<https://tamuct.instructure.com/>]. Proctorio is used for all exams.

ALL EXAMS WILL UTILIZE PROCTORIO FOR EXAM MONITORING.

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Dr. David Ritter, DBA, JD, MBA, Attorney, CPA

Office: 323 C

Email: ritterd@tamuct.edu

(Utilize Canvas Messages for course communications)

Office Hours: Online , I will check email and messages several times a day.

Student-instructor interaction:

I will be checking Canvas and email several times a day, between 8:00 am and 5:00 pm, 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) [<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.

Fall 2021 Return to Campus Plan. For the most recent campus information regarding COVID-19 see the Texas A&M University-Central Texas Fall 2021 Return to Campus Plan [<https://www.tamuct.edu/covid19/>]

COURSE INFORMATION

1.0 Course Overview and description: Current income tax law and tax accounting procedures. Preparation of income tax returns of partnerships and corporations.

ACCT 4306. Federal Tax Accounting II. 3 Credit Hours.

Continue the study of current income tax law and tax accounting procedures. Learn about preparation of income tax returns for partnerships and corporations.

Prerequisite(s): [ACCT 4305](#) or permission of department chair. Credit for both [ACCT 4306](#) and [FIN 4306](#) will not be awarded.

This class will use McGraw-Hill Connect ancillaries.

This is an intensive 16 week online course. You must budget your time wisely and accomplish work in advance so that your submissions will be on time.

All assignments, Discussion Topics, Homework, Quizzes, Exams, and other assignments will be accessed and submitted in the class WEEK Module in Canvas.

There are no extra credit assignments .

Course Objective:

Student Learning Outcomes:

Learning Objectives are listed on the first page of each chapter

2.0 Required Reading and Textbook(s):

Required Reading and Textbook(s):

Taxation of Individuals and Business Entities 2022 Edition

McGraw-Hill

Spilker, Ayers, Barrick

ISBN- 978-1-264-36889-1 (Loo seleaf)

-The loose leaf version of the textbook is available at a reduced price from the publisher.

You can rent an eBook from the publisher.

COURSE REQUIREMENTS

4.0 Course Requirements:

This course is self paced.

All assignments, and exams will be available from the first of the class. The student is responsible for completing all assignments, quizzes, exams, before December 1, 2021.

The only assignments with due dates are the research problems which must be completed by the assigned date.

4.2

4.21. Homework, Quizzes and Exams will cover each chapter starting with Chapter 2 in WEEK 1 .

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

You have unlimited time and takes for Homework and quizzes.

The exams will be timed and will consist of multiple choice, short answer, and fill in the blanks questions. Once the exam is started it must be completed in the same setting. **Exiting the exam for any reason will cause the exam to no longer be available.** The exams are open book but will require you to understand the information in the chapters before attempting the exam if you are going to have time to consult your text book during the allotted time. The time allowed assumes that you have read the chapters, accomplished all of the quiz attempts and have studied for the exam sufficiently to be well prepared.

HELP WITH QUIZZ OR EXAM ANSWERS

If you encounter a problem which you cannot get the correct answer to, 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 in your logic. The preceding method will also require you to understand why you chose the answer.

Taxation requires that you understand the material in each chapter as the material learned in each chapter may be necessary to understand succeeding chapters.

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. For this course, the Weekly Assignment are posted in the syllabus in the WEEK Module in which they are due.

4.3 Tax Research Assignments (Deliverables)–

All Tax Research Assignments require both a Tax File Memorandum, identifying your research process and sufficient specifically and completely cited, authoritative article to validate and support your conclusion and a Client Letter, illustrated in chapter 2. Both are to be included in 1 WORD Document on separate pages.

Research problems are due 11:59 of the day due.

The Tax Research process at 2.3. Exhibit 2.9 and 2.10 show the Tax File Memorandum, and a Client Letter.

For 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 such as **Sec 179 depreciation**. This will allow me to follow your research process.

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 – Tax and Accounting data base maintained by the library. At least five authorities found in the Checkpoint data base should 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.

A separate page, titled **RESEARCH**, can be utilized to validate your search.

Research Evaluation Rubric

Criteria	“A” paper(90 – 100%)	“B” paper(80 – 89%)	“C” paper(70 – 79%)	“D” or lower paper (below 70%)
Format, Organization & Writing Standards <i>Student produces logical, coherent, and well-structured writing.</i>	All issues are identified and presented in a logical order. Ideas are clearly introduced and connected. Body includes sufficient level of detail, and conclusion summarizes main idea or effectively	Issues 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.	Most issues are presented in a logical order. There is an indication of an organizational pattern— introduction, body and conclusion— although they may not be equally effective. Level	Limited issue identification and presentation in logical order. Writing occasionally fragmented with very weak considerations for presentation. Details may be

	closes the presentation. Impeccable spelling, grammar, word usage, sentence structure, punctuation, and citation format. All issues are identified, citations are accurate, and conclusion is on point.	3-4 errors in spelling, grammar, word usage, and punctuation. Proficient use of proper APA citation format. Few sources properly identified and presented.	and organization of details may be weak with occasional distracting shifts in presentation of ideas. 5-6 errors in grammar, spelling, sentence structure, word usage, punctuation, or citations. 4 page numbers omitted in citations. This is an APA guideline departure	missing, disjointed, or inapplicable. 7 or more errors in grammar, spelling, sentence structure, word usage, punctuation, or citations. Poor writing skills.
Spelling and misused words	<i>Words are spelled correctly and used in a grammatically correct manner.</i>	Words which are incorrectly spelled or used incorrectly will incur a 5 point penalty for each occurrence.	.	

4.4 Quizzes and Exams. Students will be evaluated by means of multiple choice examinations quizzes and exams. There will be a quiz and an exam for each chapter. The quiz may be attempted unlimited times with the highest grade being the grade recorded.

Remember that the knowledge of taxation relies on all information covered and therefore each quiz and exam is somewhat comprehensive.

Grading Criteria Rubric and Conversion

	POINTS		GRADE
Homework (10points each)	110	(11%)	A=900-1000
Quizzes (31points each)	310	(31%)	B= 800-899
Exams (150 points each)	600	(60%)	C= 700-799
			D= 600-699
Tax Research deliverables(40 each)	80	(8%)	F=Below 600
TOTAL	1,000	(100%)	

5.0 Posting of Grades:

Grades for quizzes will be posted within 1 week.

COURSE OUTLINE AND CALENDAR

8.0. Complete Course Calendar

* SCHEDULE IS SUBJECT TO CHANGE AT THE DISCRETION OF INSTRUCTOR

WEEK	DATE Tuesday	TOPIC	ASSIGNMENTS
1	08/24		All assignments are available. Work at your own pace to complete all work. Chapters assigned are Chapter 15 through Chapter 21.
2	08/31		
3	09/07		
4	09/14		
5	09/21		
6	09/28	Research Problem 1	Work Research Problem in Module 6.
7	10/05		
8	10/12		
9	10/19		
10	10/26		
11	11/02		
12	11/09	Research Problem 2	Work Research Problem in Module 12.
13	11/16		
14	11/23		
15	11/30		All assignments are due before 11:59 December 1, 2021
16	12/07		

Important University Dates

[\[https://www.tamuct.edu/registrar/academic-calendar.html\]](https://www.tamuct.edu/registrar/academic-calendar.html)

TECHNOLOGY REQUIREMENTS AND SUPPORT

This course will use the A&M-Central Texas Instructure Canvas learning management system. **We strongly recommend the latest versions of Chrome or Firefox browsers. Canvas no longer supports any version of Internet Explorer.**

Logon to A&M-Central Texas Canvas [<https://tamuct.instructure.com/>] or access Canvas through the TAMUCT Online link in myCT [<https://tamuct.onecampus.com/>]. You will log in through our Microsoft portal.

Username: Your MyCT email 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.

Online Proctored Testing

A&M-Central Texas uses Proctorio for online identity verification and proctored testing. This service is provided at no direct cost to students. If the course requires identity verification or proctored testing, the technology requirements are: Any computer meeting the minimum computing requirements, plus web camera, speaker, and microphone (or headset). Proctorio also requires the Chrome web browser with their custom plug in.

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): [<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) [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 Academic 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.

For more [information regarding the Student Conduct process](https://tamuct.campuslabs.com/engage/organization/tamuct-student-conduct-panel),

[<https://tamuct.campuslabs.com/engage/organization/tamuct-student-conduct-panel>].

If you know of potential honor violations by other students, you may [submit a report](https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=0),

[https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=0].

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, WH-212; or call (254) 501-5836. Any information you provide is private and confidential and will be treated as such.

For more information please visit our [Access & Inclusion](https://tamuct.instructure.com/courses/717) Canvas page (log-in required)

[<https://tamuct.instructure.com/courses/717>]

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](https://www.tamuct.edu/student-affairs/index.html) 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](http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf) 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.

Tutoring is available to all A&M-Central Texas students, on a remote online basis. Visit the Academic Support Community in Canvas to view schedules and contact information. Subjects tutored on campus include Accounting, Advanced Math, Biology, Finance, Statistics, Mathematics, and Study Skills. Tutors will return at the Tutoring Center in Warrior Hall, Suite 111 in the Fall 2020. Student success coaching is available online upon request.

If you have a question regarding tutor schedules, need to schedule a tutoring session, are interested in becoming a tutor, success coaching, or have any other question, contact Academic Support Programs at (254) 501-5836, visit the Office of Student Success at 212F Warrior Hall, or by emailing studentsuccess@tamuct.edu.

Chat live with a tutor 24/7 for almost any subject from on your computer! Tutor.com is an online tutoring platform that enables A&M-Central Texas students to log in and receive online tutoring support at no additional cost. This tool provides tutoring in over 40 subject areas except writing support. Access Tutor.com through Canvas.

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.-4:00 p.m. Monday thru Thursday with online only hours Monday thru Thursday from 6:00-9:00 p.m.

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!

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](#). In addition, you can email Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu if you have any questions about the UWC and/or need any assistance with scheduling.

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 85,000 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 24 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](http://tamuct.libguides.com/index) [http://tamuct.libguides.com/index].

For Fall 2020, all reference service will be conducted virtually. Please go to our [Library website](http://tamuct.libguides.com/index) [http://tamuct.libguides.com/index] to access our virtual reference help and our current hours.

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 TAMUCT, 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 Student Counseling (254-501-5955) located on the second floor of Warrior Hall (207L).

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].

Behavioral Intervention

Texas A&M University-Central Texas cares about the safety, health, and well-being of its students, faculty, staff, and community. If you are aware of individuals for whom you have a concern, who are exhibiting behaviors that pose a threat to safety, or individuals causing a significant disruption to our community, please make a referral to the Behavioral Intervention Team. You can complete the [referral](https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=2) online [https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=2].

Anonymous referrals are accepted. Please see the [Behavioral Intervention Team](https://www.tamuct.edu/student-affairs/bat.html) website for more information [https://www.tamuct.edu/student-affairs/bat.html]. If a person's behavior poses an imminent threat to you or another, contact 911 or A&M-Central Texas University Police at 254-501-5800.

INSTRUCTOR POLICIES.

The skills that you acquire in this course will benefit you your entire career. Tax skills are utilized every day by most individuals and business.

My grading is strict and fair. You should complete all quiz attempts. The highest grade is recorded.

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

If you have any questions please communicate with me. You may send an email. If an office visit is necessary you can make an appointment.

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 40 years and have used, and continue to use, tax planning and compliance on a regular basis to help my clients understand their individual and business tax responsibilities, and planning for tax contingencies. As an attorney I advised clients and worked with them on wealth preservation plans.

Let us all have a great semester.

Remember:

Studying ENOUGH earns you the grade you set as your goal.

Studying A LOT, is everything short of studying ENOUGH.

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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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