



**ACCT 5320-115- 60124, Corporate Tax  
Summer 2023**

Texas A&M University-Central Texas

**COURSE DATES, MODALITY, AND LOCATION**

**Course Dates:** June 5, 2023 – July 28, 2023

**Mode of instruction and course access:** This is a 100% online course, with supplemental materials made available online through the A&M-Central Texas Canvas Learning Management System [<https://tamuct.instructure.com/>].

**INSTRUCTOR AND CONTACT INFORMATION**

**Instructor:** Ran Li, PhD, CPA, CGMA

**Office:** Founder's Hall room 323E (not available in summer)

**Phone: Office** (254)519-5793

**Cell** (315)262-6416

**Email:** [ran.li@tamuct.edu](mailto:ran.li@tamuct.edu)

**Virtual Office Hours:** Office hours are by appointment only. Virtual appointments are workable by Microsoft Team appointment.

**Emergency Warning System for Texas A&M University-Central Texas**

**SAFEZONE.** SafeZone provides a public safety application that gives you the ability to call for help with the push of a button. It also provides Texas A&M University-Central Texas the ability to communicate emergency information quickly via push notifications, email, and text messages. All students automatically receive email and text messages via their myCT accounts.

Downloading SafeZone allows access to push notifications and enables you to connect directly for help through the app.

You can download SafeZone from the app store and use your myCT credentials to log in. If you would like more information, you can visit the [SafeZone](http://www.safezoneapp.com) website [[www.safezoneapp.com](http://www.safezoneapp.com)].

To register SafeZone on your phone, please follow these 3 easy steps:

1. Download the SafeZone App from your phone store using the link below:
  - o [iPhone/iPad](https://apps.apple.com/app/safezone/id533054756): [<https://apps.apple.com/app/safezone/id533054756>]
  - o [Android Phone / Tablet](https://play.google.com/store/apps/details?id=com.criticalarc.safezoneapp)  
[<https://play.google.com/store/apps/details?id=com.criticalarc.safezoneapp>]
2. Launch the app and enter your myCT email address (e.g. {name}@tamuct.edu)
3. Complete your profile and accept the terms of service

**Student-instructor interaction**

I am accessible through Canvas Inbox, which I check several times a day during the week and

usually once a day on weekends. I will attempt to respond within 24 hours during the week and within 36 hours during the weekend. You may use my TAMUCT email for course-related matters. In the subject line of your email provide the course information “ACCT-5320”. If your concern needs immediate attention, text me on my cell phone 315-262-6416. Remember, practice good communication skills (spelling and grammar).

**For updates on COVID information**, please monitor the University [website](https://www.tamuct.edu/covid19/)  
[<https://www.tamuct.edu/covid19/>]

## **COURSE INFORMATION**

### **Course Overview and description**

ACCT 5320. Corporate Tax. 3 credits.

This course provides an overview of various aspects of corporate taxation, including, but not limited to, formation, operation and liquidation of both C and S corporations, and determination of when S corporation election should be made, tax treatment of dividend distributions and redemptions of the corporate stock. Application of computer tax simulations is conducted in this class.

### **Course Objective or Goal**

A student who successfully completes the course will be able to:

1. Gain comprehensive knowledge and understand the Federal income tax regulations pertaining to the tax treatment of corporations (C. Corp, and S. Corp), including formation, taxation, and reporting requirements.
2. Understand the basic federal income tax regulation for partnership.
3. Gain familiarity with the various components that contribute to the determination of corporate tax liability, such as deductions, credits, and capital gains/losses.
4. Demonstrate competence in preparing basic corporate tax returns, including accurately completing relevant forms and schedules, and effectively applying tax rules and regulations.
5. Acquire the ability to analyze complex corporate tax scenarios and apply critical thinking skills to identify tax planning opportunities and potential pitfalls.

### **Required Reading and Textbook(s)**

1. McGraw-Hill’s Taxation of Business Entities 2024 Edition, Spilker, 15e  
ISBN-978-1-265-35573-9 (loose-leaf edition)  
ISBN-978-1-265-36452-6 (bound edition)

*Note:* Connect Access Card is mandatory. I have embedded the Canvas with McGraw Hill’s Connect.



2. Publication Manual of the American Psychological Association, 6th Edition American Psychological Association Softcover, ISBN-13 978-1433805615



## COURSE REQUIREMENTS

Course Requirements: (include point values for each- not just a percentage)

There will be a variety of graded and non-graded activities throughout the semester. Each activity will assess your command of the material as well as your understanding of the course goals and concepts. Activities are assigned and completed during the class period unless otherwise noted and cannot be turned in later or if classes are missed.

**Weekly discussion (20%):** Discussion questions are based on the weekly articles provided by the instructor on Canvas, and generally are due on Thursday at 11:59 p.m. Students pick up any one of the articles, and share your personal opinions on:

- a. Does this research ultimately contribute in any significant way to your understanding of the subject, why or why not?
- b. What are the three or four significant points you gained from the review of this research?

**Homework (30%)** is from Connect with unlimited attempts to practice, generally due on Saturday night at 11:59 p.m.

**Assessments (20%)** are from Connect with two attempts to evaluate each students' learning and are generally due on Sunday night at 11:59 p.m. Basically, the assessment is made of 20 multiple choice questions. Some of the questions do need calculation to select the right answer. Solutions are visible after the due date.

**Critical Thinking-Simulations (30%)** are tax forms/projects and are generally due on Sunday night at 11:59 p.m. Students are required to complete the Corporate tax forms based on the provided scenario and information, and the recorded videos are mandatory for the presentation of your tax to the clients. Videos are peer-reviewed in the class (see the detailed instruction in Canvas).

### Grading Criteria Rubric and Conversion

Students earn their course grades by completing scheduled assignments; no extra credit assignments are given.

Course Element	Percent of Course Grade
Weekly Discussions	20%
Homework for Chapter	30%
Assessment for Chapter	20%
Critical Thinking- Simulations	30%
<b>Total</b>	100%

Grade Equivalents	
Percent of Grade	Letter Grade
90.0 - 100%	A
80.0 - 89.9%	B
70.0 - 79.9%	C
60.0 - 69.9%	D
59.9% or less	F

### Posting of Grades

Grades will be posted on the Canvas Grade book (turn-around time for grades to be posted is 7 days). I rely on the definition of grading marks provided by Texas A & M University-Central Texas Catalog to provide a classification of grades. “The grade of “A” is given for outstanding achievement to a relatively small number of excellent scholars. The grade of “B” represents good achievement. The grade of “C” is given for average achievement and the grade of “D” for poor but passing work. The grade of “F” denotes failure and is given for unsatisfactory work.”

### Grading Policies

See “INSTRUCTOR’S POLICIES” at the later session of the syllabus.

**COURSE OUTLINE AND CALENDAR**

**Jun 5, 2023 - Jul 28, 2023 (8 weeks)**

<b>Week</b>	<b>Reading</b>	<b>Tasks</b>
1	Review business related tax content in undergraduate level: Ch 1- Business Income, Deduction, and Accounting Method Ch 2- Property Acquisition and Recovery Ch 3- Property Disposal <i>(Note: you can go through the content all the semester)</i>	DB0- Self-Introduction Weekly Discussion HW No assessment on review content
2	Ch 4- Business Entities Ch 5- Corporate Operation	Weekly Discussion (2) HW Assessment
3	Ch 6- Accounting for Income Taxes	Weekly Discussion HW Assessment Critical Thinking - Schedule M-1
4	Ch 7- Corporate Taxation: Nonliquidating Distribution Ch 8- Corporate Formation, Reorganization & Liquidation	Weekly Discussion HW Assessment
5	Corporate Tax Simulation - ComLinks	Weekly Discussion Simulation Due Video due
6	Partnership Tax (Ch 9& 10)	Weekly Discussion HW Assessment Simulation assigned
7	S Corporation Tax (Ch 11)	Weekly Discussion HW Assessment
8	Simulation for Partnership & S-Corporation	Simulation Due Vidoe due

**Important University Dates**

<https://www.tamuct.edu/registrar/academic-calendar.html>

## Technology Requirements

This course will use the A&M-Central Texas Instructure Canvas learning management system. We strongly recommend the latest versions of Chrome, Firefox, Edge, or Safari browsers. Canvas will run on Windows, Mac, Linus, iOS, android, or any other device with a modern web browser. **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/>] by clicking on the “TAMUCT Online Canvas” tile. You will then log in through our Microsoft portal.

Username: Your MyCT email address. Password: Your MyCT password

## TECHNOLOGY REQUIREMENTS AND SUPPORT

### Canvas Support

Use the Canvas Help tab, located at the bottom of the left-hand menu, for issues with Canvas. You can search the support articles or use the Email, Call, or Chat buttons at the bottom of the support pop-up to contact the Canvas Help Desk.

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 requires use of the Chrome web browser with their custom plug in installed.

### 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](mailto: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.*

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## UNIVERSITY RESOURCES, PROCEDURES, AND GUIDELINES

### 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 Warrior Center for Student Success, Equity 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>]

## 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. Any deviation by students from this expectation may result in a failing grade for the assignment and potentially a failing grade for the course. All academic misconduct concerns will be referred to the Office of Student Conduct. 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://www.tamuct.edu/student-affairs/student-conduct.html), [<https://www.tamuct.edu/student-affairs/student-conduct.html>].

If you know of potential honor violations by other students, you may [submit a referral](https://cm.maxient.com/reporting.php?TAMUCentralTexas), [<https://cm.maxient.com/reporting.php?TAMUCentralTexas>].

## Drop Policy

If you discover that you need to drop this class, you must complete the [Drop Request](#) Dynamic Form through Warrior Web.

[<https://federation.ngwebsolutions.com/sp/startSSO.ping?PartnerIdpId=https://eis-prod.ec.tamuct.edu:443/samlSso&SpSessionAuthnAdapterId=tamuctDF&TargetResource=https%3a%2f%2fdynamicforms.ngwebsolutions.com%2fSubmit%2fStart%2f53b8369e-0502-4f36-be43-f02a4202f612>].

Faculty cannot drop students; this is always the responsibility of the student. The Records and Admissions Office will provide a deadline on the Academic Calendar for which the form must be completed. Once you submit the completed form to the Records and Admissions 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 Records and Admissions 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.

## Pregnant and/or Parenting Students Rights and Accommodations

A&M-Central Texas supports students who are pregnant, experiencing pregnancy-related conditions, and/or parenting. In accordance with requirements of [Title IX and related guidance from US Department of Education's Office of Civil Rights](#), the Associate Dean in the Division of Student Affairs, (254) 501-5909, can assist students who are pregnant, experiencing pregnancy-related conditions, and/or parenting by provide flexible and individualized reasonable accommodations. Students should seek out assistance as early in the pregnancy as possible through the [Pregnancy & Parenting webpage](https://www.tamuct.edu/student-affairs/pregnant-and-parenting-students.html) [<https://www.tamuct.edu/student-affairs/pregnant-and-parenting-students.html>]. For more information, please visit [Student Affairs](https://www.tamuct.edu/student-affairs/pregnant-and-parenting-students.html) [<https://www.tamuct.edu/student-affairs/pregnant-and-parenting-students.html>]. 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](#) specifically prohibits discrimination against a student based on pregnancy, childbirth, false pregnancy, termination of pregnancy, or recovery

from any of these conditions [<https://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.html>].

Students experiencing any form of discrimination due to any of these conditions are encouraged to reach out to the Title IX Coordinator, 254.519.5716, [titleix@tamuct.edu](mailto:titleix@tamuct.edu), Founders Hall 317B, or the Associate Dean of Student Affairs, 254.501.5909, Warrior Hall 105.

### **Title IX Rights and Reporting Responsibilities**

A&M-Central Texas is committed to creating a safe and open learning environment for all students. If you or another student has experienced any form of gender discrimination or sexual misconduct, including sexual harassment, sexual assault, dating/domestic violence, and/or sex-based stalking, help and support are available. Our university strongly encourages all members of our campus community to report incidents and seek support for gender discrimination and sexual misconduct through the Title IX Office. You may contact the Title IX Office at 254.519.5716, [titleix@tamuct.edu](mailto:titleix@tamuct.edu), Founders Hall 317B, or learn more by visiting the [Title IX webpage](https://www.tamuct.edu/compliance/titleix.html) [<https://www.tamuct.edu/compliance/titleix.html>].

Please be aware that that under [Title IX](#), [Texas Senate Bill 212](#), and [System Regulation 08.01.01](#), [<https://policies.tamus.edu/08-01-01.pdf>] all university employees are mandated reporters and are required to disclose information about suspected or alleged violations as listed above and defined in System Regulation 08.01.01. If the Title IX Office receives information about an incident, they will reach out to offer information about resources, rights, and procedural options as a member of the campus community. Although I have an obligation to report, you will, in most cases, control how your case will be handled. When working with the Title IX Office you will have access to resources and accommodations but also have the opportunity to express if you wish to move forward with an investigation. Our goal is to make sure you are aware of the options available to you as a student. Community members are not required to respond to this outreach.

If you or another student wishes to speak to a confidential employee who does not have this reporting responsibility, you can contact the [Student Wellness & Counseling Center](#), [<https://www.tamuct.edu/student-affairs/student-counseling.html>], 254.501.5955, or [swacc@tamuct.edu](mailto:swacc@tamuct.edu), located in Warrior Hall Room 207L or the Student Support Advocate, 254.501.5978 or [ssa@tamuct.edu](mailto:ssa@tamuct.edu), located in founder Hall Room 317D.

### **Tutoring and Success Coaching**

Tutoring and success coaching services are available to all A&M-Central Texas students, both virtually and in-person.

To schedule tutoring sessions or view tutor availability, please contact [Warriorcenter@tamuct.edu](mailto:Warriorcenter@tamuct.edu) or visit Warrior Hall, 111.

If you have questions about these or other academic support services or are interested in becoming a tutor, please contact the Warrior Center for Student Success, Equity and Inclusion at (254) 501-5836, email us at [WarriorCenter@tamuct.edu](mailto:WarriorCenter@tamuct.edu). You are welcome to visit the Warrior Center at Warrior Hall, suite 212.

*Chat live with a remote 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 Library & Archives

The University Library & Archives provides many services in support of research across campus and at a distance. We offer over 350 electronic databases containing approximately 631,525 eBooks and 75,149 journals, in addition to the 97,443 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 virtually through WebEx, Microsoft Teams or in-person at the library. [Schedule an appointment here](https://tamuct.libcal.com/appointments) [https://tamuct.libcal.com/appointments]. 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 workspaces, 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/index) [https://tamuct.libguides.com/index]

## University Writing Center

University Writing Center: For the summer semesters, all University Writing Center (UWC) tutoring services are entirely online. The hours of operation are from 10:00 a.m.-4:00 p.m. Monday through Thursday with additional hours Monday through Thursday nights from 6:00-9:00 p.m. The UWC is also offering hours from 12:00-3:00 p.m. on Saturdays.

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-to-one session with a trained and experienced writing tutor 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](mailto:bruce.bowles@tamuct.edu) if you have any questions about the UWC, need any assistance with scheduling, or would like to schedule a recurring appointment with your favorite tutor.

## OTHER 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 Wellness and 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/compliance/titleix.html) [<https://www.tamuct.edu/compliance/titleix.html>].

### 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, please make a referral to the Behavioral Intervention Team. Referring your concern shows you care. You can complete the [referral](#) online

[<https://cm.maxient.com/reporting.php?TAMUCentralTexas>].

Anonymous referrals are accepted. Please see the [Behavioral Intervention Team](#) website for more information [<https://www.tamuct.edu/bit>]. If a person's behavior poses an imminent threat to you or another, contact 911 or A&M-Central Texas University Police at 254-501-5805.

## INSTRUCTOR POLICIES

Professional-level writing and communication are critical skills in the business world. This standard should be displayed in all assignments for this class. All communications, both to the professor and student colleagues should be kept professional, including Discussion Board postings and email correspondence. For written assignments, all work should be proofread, free of grammatical errors, include proper citations, and be by American Psychological Association (APA) standards.

**NOTE #1:** Requests for *Incomplete Grades*: Incompletes will only be given in emergency or other extreme circumstances. The professor must approve any request for an incomplete grade in this course before the last week of classes. Where possible, requests should be submitted in written form and must include an address and telephone number where you may be contacted throughout the following semester. For a request for an incomplete grade to be considered, at least two-thirds of the coursework has to be completed. Finally, approval of an incomplete is up to the department chair.

**NOTE #2:** Questions concerning one's grade on a particular task (e.g., test, project) should be resolved within one week after receiving the graded material. There will not be reviewing of previously graded material at the end of the semester.

**NOTE #3:** Late Submissions/Resubmissions: Students have a period of 7 days each week to complete and submit the weekly assignments. Make sure to plan your time wisely and avoid last-minute submissions since no late assignments will be accepted. All assignments must be turned in by the due date unless an extension has been granted. Extensions on assignments will be considered only if they are requested at least 48 hours before the due date of the assignment under question. After the fact, extensions will not be granted. If you are sick and you know you will not be able to take a test or submit an assignment on the set due date, make sure to contact me at least 48 hours in advance.

**NOTE #4:** Changes to Syllabus: A syllabus serves as an instructional and study planning document for both faculty and students. Although every effort will be taken to complete the semester according to the syllabus it may become necessary to make specific changes to facilitate the academic environment better. In such an event, changes will be notified via an announcement in the course. Changes may be made within the last two weeks of the semester only in exceptional circumstances.

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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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