

COURSE SYLLABUS
ACC 4330 – PRINCIPLES OF TAXATION
SPRING 2015
MW 12:30 – 1:45 BAB 305

I. INSTRUCTOR: ROBERT C. MATTHEWS **OFFICE: BAB 311**
OFFICE PHONE: 837-8246/8066 **HRS: MW 10:00 – 12:30; 3:15 – 4:00**
HOME OFFICE: 837-3337/3721 **and by appointment**
Fax: 432/837-8003 **Email: matthews@sulross.edu**
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II. PROGRAM LEARNING OUTCOMES:

- PLO 1 Analyze and solve business problems across major business functions, using fundamental business principles and strategies
- PLO 2 Communicate business information through written, oral, and other delivery processes
- PLO 3 Identify and discuss the impact of ethical and social responsibility issues in business
- PLO 4 Identify and describe the major components of the external business environment

III. STUDENT LEARNING OUTCOMES:

- To understand the basic provisions of the Internal Revenue Code as it pertains to individuals
- To understand the importance of tax planning for individuals
- To understand basic income tax reporting procedures by completing various commonly used tax forms

IV. TEXT: Taxation of Individuals 2015 edition, Spilker et al. McGraw-Hill Publisher
ISBN 978-1-259-206474

Websites: www.mhhe.com/spilker2015
www.irs.gov

V. GRADE: The grade for this course will be:

Homework	15%
Tax form problems	20%
3 Exams	45%
FINAL EXAM	<u>20%</u>
	100%

No homework will be accepted after the due date.

No make-up exams will be given. Should you miss or drop an exam, that percentage (15%) will be added to your final exam percentage.

VI. ATTENDANCE: The attendance policy as outlined in the Sul Ross catalog will be followed. Excessive absences could cause a student to be dropped with an “F”.

VII. ACADEMIC HONESTY: You are expected to do your own work on any assignment and test. If a student is caught cheating, a grade of zero will be assigned to that work.

- VIII. INSTRUCTOR EXPECTATIONS:** You are expected to approach this class in a professional manner. This means coming to class regularly, on time and prepared to participate. Your primary goal as a student is to obtain an education and acquire certain skills to enable you to be productive and competitive in your chosen field. Do not waste your time, your classmates time, or my time by not giving 100% of your efforts.
- IX. SPECIAL NEEDS:** Qualified students with disabilities needing academic or other accommodations to ensure full participation in the programs, services and activities at Sul Ross State University should contact the Disability Services Coordinator, in Counseling and Prevention Services, UC 211, Box C-117, Alpine, TX 79832 (432/837-8178).
- X. ACADEMIC GRIEVANCE PROCEDURE:** Should you have a problem or concern, it is important that you follow the chain-of-command in addressing your problem. The chain-of-command, in order of who you would see first, is as follows: (1) Instructor (2) Department Chair (Dr. Bill Green) (3) Dean of Professional Studies (Dr. Larry Guerrero); Vide-President of Academic Affairs (Dr. Quintin Thurman); President (Dr. Bill Kibler).
- X. COURSE COVERAGE:**
- 1/21 Course Introduction; CH 1 – Types of Taxes; Tax rates
1/26 CH 1 - 34; 35; 45; 46
1/28 CH 2 – Tax Compliance; IRS and Tax authorities
2/2 CH 2 - 43; 46; 48; 49
2/4 CH 3 – Tax planning
2/9 CH 3 - 32; 44; 47; 51
2/11 CH 4 – Individual income tax overview
2/16 CH 4 – Exemptions and filing status
2/18 CH 4 - 26; 33; 36; Tax form problem 53
2/23 EXAM I; CHS 1-4
2/25 CH 5 – Gross income
3/2 CH 5 - Exclusions; 38; 42; 50; 53; Tax form problem 75
3/4 CH 6 – Individual deductions
3/9 CH 6 – Individual deductions
3/11 CH 6 – 36; 37; 39; 43; 47; 56; Tax form problem 70
3 /16 Spring Break
3/18 Spring Break
3/23 CH 7 – Tax computation
3/25 CH 7 – SE tax; tax credits
3/31 CH 7 – 49; 53; 59; 73; 74; Tax form problem 64
4/1 EXAM II – CHS 5-7
4/6 CH 8 – Business income, deductions and accounting methods
4/8 CH 8 – 46; 48; 50; Tax form problem 58
4/13 CH 9 – Property acquisitions and cost recovery
4/15 CH 9 – con't
4/20 CH 10 – 38; 42; 46; 49; 56; 64
4/22 CH 10 – Property dispositions
4/27 CH 10 – 33; 39; 40; 43
4/29 EXAM III – CHS 8-105
5/4 CH 11 - Investments
5/6 CH 11 – 57; 61; 78; 79
TBA Final Examination