

ACCT 5310 TAXATION OF THE BUSINESS ENTERPRISE

WEB COURSE Summer 2016

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Availability hours:

Mondays 10am-2pm

via chat or email

OR BY APPOINTMENT ANYTIME

Please don't hesitate to contact me. I welcome the opportunity to discuss the course and if you are having trouble, please ask me for help as soon as possible. Since many of us (including your professors) work during the day, email works best in terms of contacting me. As we progress in the course I may make changes to this syllabus (e.g., if I determine we need more or less time on any particular subject area). In that sense, this syllabus is a guideline, not a contract. Check your announcements for any syllabus updates.

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REQUIRED TEXT: Jones, Sally M. & Rhoades-Catanach, Principles of Taxation for Business and Investment. McGraw-Hill Irwin, 2016, ed. Isbn# 978-1259549250

ONLINE COURSE PROCEDURES: **It will be your responsibility to check the Blackboard website frequently.** You are also required to check your Sul Ross email account since all individual communication will be sent to that address.

I RECOMMEND THAT YOU HAVE AVAILABLE AT LEAST TWO DIFFERENT BROWSERS FOR USE IN THIS COURSE IN CASE YOU EXPERIENCE DIFFICULTIES WITH ANY ONLINE EXAMS. I LIKE THE MOZILLA INTERNET BROWSER from Firefox. You might also want to use Microsoft Internet Explorer or Chrome. All are available as a free downloads. Check the OIT website out if you need help.

GRADE DETERMINATION: Grades will be determined as follows:

Because the summer session is very short, we will have 5 exams covering each of the assigned chapters as we progress weekly.

Five Exams at 100 points each

Total Course points 500

EXAMS/QUIZZES: Your exams will primarily be multiple choice online exams covering the assigned chapters. You will be allowed to take these exams multiple times, however only your last attempt will count. Do not retake the quiz unless you believe that you can do better. Also you will get a different set of questions each time you take the exam.

SEE MY SEPARATE SPREADSHEET FOR A LISTING OF THE DATES, CHAPTERS AND ASSIGNMENTS COVERED IN THE TEXT

ACADEMIC HONESTY: YOU ARE NOT TO WORK WITH ANYONE ON THE EXAMS OR ANY GRADED ASSIGNMENT. See my separate posting regarding academic honesty

GRADING SCALE:

A=	90-100%	D=	60-69%
B=	80-89%	F=	59% or lower
C=	70-79%		

OFFICIAL COMMUNICATION: Communication by the University or me will be sent to your Sul Ross email account. As a result, you are required to activate your email account and check it frequently for personal communication. I encourage you to email me if you have questions or comments, BUT PLEASE **include your full name and the course** for which you have questions. Even if you submit your email through the Blackboard site, I cannot tell which course you are in nor what your real name is (i.e., egar123) unless you put it in the body of your email.

TECHNOLOGY HELP: Obtain your RGC email account name and password directly from the **Central Help Desk at 1-888-837-2882**. For most technology problems, first go to the Lobo Technology Assistance Center (LTAC). The quicklink to this site is available from our home page under the “My SRSU” tab. For specific help with any aspect of Blackboard, including problems with online exams, contact our Blackboard administrators in Alpine.

BLACKBOARD HELP: **Ms. Estella Vega** **432-837-8356**
email: estellav@sulross.edu

In addition you may visit with one of our on-campus technology resource personnel as follows:

Uvalde: Mr. George Hernandez phone: 830-279-3045
Email: ghernandez@sulross.edu

Del Rio: Creighton Nope III phone 830 703-4818

Eagle Pass: Mr. Juan Garza phone: 830-758-5010
Email: jgarza8@sulross.edu

I encourage you to email me if you have questions about any aspect of the course. Good luck and I look forward to “hearing” from you.

ADA Statement: Sul Ross State University Rio Grande College is committed to equal access in compliance with the Americans With Disabilities Act of 1973. It is the student’s responsibility to initiate a request for accessibility services. Students seeking accessibility services must contact the Student Support Specialist on their campus.

Distance Education Statement: Students enrolled in distance education courses have equal access to the university’s academic support services, library resources, and instructional technology support. For more information about accessing these resources, visit the SRSU website. Students should submit online assignments through Blackboard or SRSU email, which require secure login information to verify students’ identities and to protect students’ information. The procedures for filing a student complaint are included in the student handbook. Students enrolled in distance education courses at Sul Ross are expected to adhere to all policies pertaining to academic honesty and appropriate student conduct, as described in the student handbook. Students in web-based courses must maintain appropriate equipment and software, according to the needs and requirements of the course, as outlined on the SRSU website.

COURSE OBJECTIVES:

1. Understand the economic and social policy implications of differing tax systems.
2. Demonstrate knowledge of possible criteria for evaluating different tax systems.
3. Demonstrate knowledge of the general framework of the federal income tax system for business enterprises.
4. Understand the relative tax advantages of alternative legal forms for a business enterprise.