

Sul Ross State University
Department of Business Administration
Principles of Taxation
ACC 4330:001
6:00 – 8:50 R
BAB 317
Spring 2017

Course Instructor: Santiago Castillo
Office: BAB 204
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Office Hours: Thursdays 5:00 -- 6:00 - Also by Appointment

Course Description:

Principles of taxation with emphasis upon federal income tax codes, regulations and procedures as they apply to individuals and/or small businesses. Some exposure to the public sector will also be considered.

Required Course Materials:

Fundamentals of Taxation 2016 W/ TaxAct CD packaged with Connect Access Card, 9th Edition,

ISBN: 9781259824654

Student Learning Outcomes:

- SLO1 Analyze and solve business problems across major business functions, using fundamental business principles and strategies
- SLO 2 Communicate business information through written, oral and other delivery processes.
- SLO 3 Identify and discuss the impact of ethical and social responsibility issues in business.

Course Learning Objectives - Students will achieve:

An advanced understanding of the tax code

The ability to critique complex tax problems

An in-depth appreciation for GAAP and other standards as to appropriate tax treatment as it pertains to both legal and ethical dimensions

A modest exposure to tax issues in both the public and private sectors

A solid foundation in tax accounting to appropriately prepare for the CPA examination

Course Grading:

Homework Problems	10%
Tax Problems	30%
Exams (3 exams at 20% each)	60%
Total Points	100%

Your grade will be based on the following scale:

A	90-100%
B	80-89%
C	70-79%
D	60-69%
F	59% and below

Make-up exams will only be administered if instructor is notified before student's absence and must be completed within one week.

Assignments:

Students are required to read the assigned materials prior to class and be prepared to participate in class discussions. Homework will not be accepted late. Please read the syllabus and follow the timeline on assignments.

Attendance:

Class attendance is required. Each student is expected to attend class regularly, to arrive on time, and to remain until class is dismissed. Tardiness and leaving class early are disruptive for other students and the instructor. Students who do not arrive promptly or who leave early may be noted as absent.

Classroom Behavior:

Distracting behavior such as uninvited casual talk among students, use of cellular phones, beepers or inappropriate behavior toward fellow students or faculty is unacceptable. Turn off your cell phone and any other electronic equipment before class starts. If you turn your phone to vibrate, do not answer it in class and do not leave the classroom to answer your phone unless you have an emergency.

Academic Honesty:

Cheating or plagiarism includes the copying of all or part of another person's work and will not be tolerated. If you allow your work to be copied or make it available to another student for this purpose you are also cheating. All parties involved will receive an F on the assignment.

Students with Disabilities:

The University is committed to equal access in compliance with the Americans with Disabilities Act of 1990 (ADA) and section 504 of the Rehabilitation Act of 1973. Students seeking accessibility services or other accommodations are urged to contact Mary Schwartze, M. Ed., L.P.C., in Counseling and

Accessibility Services, Ferguson Hall, Room 112. Mailing address is P.O. Box C-122, Sul Ross State University, Alpine, Texas - Telephone: 432-837-8691. Email mschwartz@sulross.edu .

Class Schedule and Assignments:

Please see attached page for class schedule and assignments.

Santiago Castillo
 Cell (956) 245-0777
 Office: BAB 204
 ACCT 4330
 Principles of Taxation
 CHAPTER ASSIGNMENTS*

Date	Chapter	Exercises	Tax Return Problems
1/19/2016		Introduction	
1/26/2017	1	Discussion Questions: 1,2,3,4,7,8,9,11,13,14,15 Connect Multiple Choice Questions: 20,21,24,25,26,27,28,29,30,32,34,35,36,37 Connect Problem: 51	Problem 3
2/2/2017	2	Discussion Questions: 1,2,3,4,5,6,7,8,9,10,11,12,13,15 Connect Multiple Choice Questions: 16,17,18,19,20,25,26,28,29,30 Connect Problems: 34,35,37,28,39,44	Problem 2
2/9/2017	3	Discussion Questions: 1,5,6,9,10,12,13,14,16,17,18 Connect Multiple Choice Questions: 21,22,23,24,27,29,30,32,33 Connect Problems: 34,35,37,38,40,43	Problem 3
2/16/2017		EXAM CHAPTERS 1 - 3	
2/23/2017	4	Discussion Questions: 1,2,3,4,5,7,10,11,13,15,18,21,24,25 Connect Multiple Choice Questions: 28,33,35,36,40 Connect Problems: 47	
3/2/2017	5	Discussion Questions: 1,2,4,5,6,8,9,10,11,12,13,14,15,16,17,18,19,20,21,23,24,25 Connect Multiple Choice Questions: 30,32,35,38,39,43,45,48,49 Connect Problems: No Problems	Problem 1
3/7/2017		Mid-Term	
3/9/2017	6	Discussion Questions: 4,10,11,12,13,14,15 Connect Multiple Choice Questions: 19,20,21,22,27,28,30,31,32,33 Connect Problems: 53,55	Problem 3
3/16/2017		SPRING BREAK	
3/23/2017	7	Discussion Questions: 4,5,6,8,11,12,15,17,19 Connect Multiple Choice Questions: 28,31,36,38 Connect Problems: 50,56	Problem 2
3/30/2017		EXAM CHAPTERS 4 - 7	
4/6/2017	8	Discussion Questions: 1,2,3,4,10,12,13 Connect Multiple Choice Questions: 19,25,29,31 Connect Problems: 34,40	Problem 1

