

Sul Ross State University
Department of Business Administration
Principles of Taxation
ACC 4330
6:00 – 8:50 M
BAB 318
Spring 2018

Course Instructor: Santiago Castillo
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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 as it applies to individuals.

Department of Business Administration BBA Student Learning Outcomes:

SLO 1 Students will be able to analyze and solve business problems across major business functions, using fundamental business principles and strategies

SLO 2 Students will be able to communicate about contemporary business related topics.

SLO 3 Students will be able to comprehend the impact of ethical and social responsibility in business

Required Course Materials:

Fundamentals of Taxation 2017 W/ TaxAct CD packaged with Connect Access Card, 9th Edition,

ISBN: 978-1-259-57554-9

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. The Counseling Center has the responsibility to assist students with disabilities in gaining opportunities for full participation in programs, services and activities. Disability Services is currently located in Ferguson Hall Room 112. The telephone number is (432) 837-8203.

Class Schedule and Assignments:

ACCT 4330			
Principles of Taxation			
CHAPTER ASSIGNMENTS*			
Date	Chapter	Exercises	Tax Return Problems
1/22/2018		Introduction	
	1	2,3,4,5,6,8,9,11,12,13,14,15,16,20,24,25,26,27,28,29,31,34,44,51,53	Problems 1 & 3
1/29/2018	1	2,3,4,5,6,8,9,11,12,13,14,15,16,20,24,25,26,27,28,29,31,34,44,51,53	Problems 1 & 3
2/5/2018	2	1,2,3,4,5,6,7,8,9,10,11,12,13,14,15,16,17,18,19,21,25,26,29,32,33,34,35,39,40,42,43,45	Problems 2 & 3
2/12/2018	3	1,2,3,4,5,6,7,8,12,13,16,19,22,23,27,28,29,32,33,34,35,37,56,57	Problems 1 & 2
2/19/2018		EXAM CHAPTERS 1 - 3	
2/26/2018	4	1,2,3,5,6,7,9,10,11,14,15,17,18,19,21,22,25,26,28,34,35,37,40,42,45,48,50,55	Problem 1
3/5/2018	5	1,2,3,4,6,8,9,10,11,12,14,15,16,17,18,19,20,21,22,23,24,26,27,30,31,32,36,40,41,43,45,46,50,53,55,57,59,61,62,63,64,65	Problem 3
3/6/2018		Mid-Term	
3/12/2018		SPRING BREAK	
3/19/2018	6	1,2,3,4,5,6,7,9,10,11,12,13,14,15,16,18,19,20,21,22,26,27,28,30,31,32,33,34,35,36,37,39,40,42,43,46,48,50,52,53,54,55,57	Problem 2
3/26/2018	7	1,2,4,5,6,7,8,9,10,11,12,13,14,15,16,17,18,19,20,22,23,24,28,30,31,35,36,37,38,39,40,41,43,44,46,47,49,52,54,55,	Problem 3
4/2/2018		EXAM CHAPTERS 4 - 7	
4/6/2018		Deadline to Withdraw with a "W" by 4 p.m. at Registrar's Office	
4/9/2018	8	1,2,3,4,5,6,8,9,10,12,13,14,15,18,20,21,23,26,27,28,29,30,31,32,33,34,39,40,42	Problem 1
4/16/2018	9	1,2,3,4,5,6,7,8,9,10,11,12,13,14,15,19,20,23,25,27,29,30,32,33,35,36,38,39,41,47,50	Problem 2
4/23/2018	10	1,2,3,4,5,6,7,8,9,10,11,12,13,14,15,16,17,18,19,20,21,24,25,26,27,28,30,31,32,33,34,38,39,40,41,42,43,44,45,46,48,50,54,56,	Problems 1,2, & 3
4/30/2018	11	1,2,3,4,5,6,7,8,9,10,11,12,13,15,16,19,20,21,22,24,26,27,29,30,32,33,34,36,38,40,42,46,48,51,57,60,61	
5/4/2017		FINAL EXAM Chapters 8 - 11 scheduled at 6:00 - 8:00 pm	
5/11/2018		Spring Commencement	
*Assignments Subject to Change			