

**SUL ROSS STATE UNIVERSITY
COURSE SYLLABUS
ACCA 4330
PRINCIPLES OF TAXATION
FALL 2022
MW 12:30 – 1:45 BAB 304**

I. INSTRUCTOR: Clark Nussbaum
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OFFICE: MAB 309C
OFFICE HOURS: Tuesdays & Thursdays 2-5:00pm
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II. PROGRAM LEARNING OUTCOMES:

- **Marketable Skill 1:** Students will have the ability to apply the principles of business they learn to the management of existing businesses or the creation of new businesses.
- **Marketable Skill 2:** Students will have the ability to use research and analysis to make informed decisions.
- **Marketable Skill 3:** Students will have the ability to write business letters, emails, resumes and reports
- **Marketable Skill 4:** Students will have the ability to make effective oral presentations to both professional and general audiences.

III. 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 understand the impact of ethical and social responsibility issues in business

IV. TEXT:

Fundamentals of Taxation 2022 Edition ISBN 9781260734317

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

Attendance	100
Comprehensive Problems	100
4 Exams	<u>400</u>
	600

No make-up exams or extra credit will be given.

ATTENDANCE: The attendance policy as outlined in the Sul Ross Student Handbook pg 7 will be followed. Excessive absences (7) could cause a student to receive an “F”.

ACADEMIC INTEGRITY: Students in this class are expected to demonstrate scholarly behavior and academic honesty in the use of intellectual property. A scholar is expected to be punctual, prepared, and focused; meaningful and pertinent participation is appreciated. Examples of academic dishonesty include but are not limited to: Turning in work as original that was used in whole or part for another course and/or professor; turning in another person’s work as one’s own; copying from professional works or internet sites without citation; collaborating on a course assignment, examination, or quiz when collaboration is forbidden. You are expected to do your own work on any assignment and test. 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.

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.

Alpine Disability statement:

SRSU Disability Services. Sul Ross State University (SRSU) is committed to equal access in compliance with Americans with Disabilities Act of 1973. It is SRSU policy to provide reasonable accommodations to students with documented disabilities. It is the student’s responsibility to initiate a request each semester for each class. Alpine students seeking accessibility/accommodations services must contact Mary Schwartz Grisham, M.Ed., LPC, SRSU’s Accessibility Services Coordinator at 432-837-8203 (please leave a message and we’ll get back to you as soon as we can during working hours), or email mschwartz@sulross.edu Our office is located on the first floor of Ferguson Hall (Suite 112), and our mailing address is P.O. Box C-122, Sul Ross State University, Alpine, Texas, 79832.

SRSU Library Services

The Sul Ross Library offers FREE resources and services to the entire SRSU community. Access and borrow books, articles, and more by visiting the library’s website, library.sulross.edu. Off-campus access requires your LobID and password. Check out materials using your photo ID. Librarians are a tremendous resource for your coursework and can be reached in person, by email (srsulibrary@sulross.edu), or phone (432-837-8123).

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) Chair (3) Dean of Professional Studies (4) Provost and Vice-President of Academic Affairs and (5) President.

COURSE COVERAGE

Please see attached spreadsheet with class schedule and assignments.

DATES	Chapter	Topic
8/23/2022		Introduction
8/25/2022	1	INTRODUCTION TO TAXATION
8/30/2022	1	THE INCOME TAX FORMULA
9/1/2022	1	AND FORM 1040
9/6/2022	2	EXPANDED TAX FORMULA
9/8/2022	2	FORM 1040
9/13/2022	2	AND BASIC CONCEPTS
9/15/2022	3	GROSS INCOME
9/20/2022	3	INCLUSIONS AND EXCLUSIONS
9/22/2022		EXAM 1
9/27/2022	4	ADJUSTMENTS FOR
9/29/2022	4	ADJUSTED GROSS INCOME
10/4/2022	5	ITEMIZED DEDUCTIONS
10/6/2022	5	
10/11/2022	6	SELF-EMPLOYED BUSINESS INCOME
10/13/2022	6	LINE 3 OF SCHEDULE 1 AND SCHEDULE C
10/18/2022	6	
10/20/2022		EXAM 2
10/25/2022	7	CAPITAL GAINS AND OTHER SALES OF PROPERTY
10/27/2022	7	SCHEDULE D AND FORM 4797
11/1/2022	8	RENTAL PROPERTY, ROYALTIES AND INCOME
11/3/2022	8	FROM FLOW-THROUGH ENTITIES
11/8/2022	9	TAX CREDITS
11/10/2022	9/10	PAYROLL TAXES

11/14/2022		LAST DAY TO DROP WITH A "W"
11/15/2022		EXAM 3
11/17/2022	11-13	RETIREMENT AND OTHER TAX DEFERRED PLANS AND ANNUITIES
11/29/2021	13-15	THE CORPORATE INCOME TAX
11/29/2022		COMPREHENSIVE TAX RETURN
		APPENDIX B PROBLEM 1
TBD		EXAM 4 (10:15-12:15)