

Sul Ross State University
Department of Business Administration
Principles of Taxation
ACCA 4330.2W1
Online
Summer 2024

Course Instructor: Jawanna Sanderson, CPA
Office: MAB 309-J
Office Telephone: 432-837-8233
E-mail: jawanna.sanderson@sulross.edu

Office Hours:

Times by appointment only. Email the professor to schedule an appointment time either in person or online via Teams or Blackboard Collaborate.

Required Course Materials:

Fundamental of Taxation (17th edition) by Ana Cruz
McGraw-Hill, ISBN: 9781265676988

You **DO NOT** need Connect Access for this course. You can purchase the book through the SURS bookstore or through McGraw Hill. You can acquire a paper or online version, whichever you prefer. However, a used book will not work for this course.

This link should take you to the school bookstore.

ACCA 4330, Section 001: [Principles of Taxation](#)

Course Description:

This is an online course that will take place over the normal course of the Summer 2024 Session 2. There will be approximately 5 weeks in this course. We will cover information from 9 chapters throughout the course. Please see the course schedule to follow the timeline for chapter coverage. Most assignments do not have a hard due date throughout the course. Suggested deadlines for the chapter homework and the Comprehension Opportunities are given. The course project, which is a comprehensive tax problem, does have a hard due date. All assignments and Comprehension Opportunities **MUST** be completed by the last day of the Summer 2 session. Assignments will be completed in Blackboard. Please see the course schedule. In addition, there will be three normal Comprehension Opportunities (exams) throughout the course that will test the knowledge that you have gained. There will be a comprehensive tax return problem, that will serve as a course project.

In this course we will cover the fundamentals of federal taxation. We will focus on taxation principles for individual federal tax returns. The course will cover the general taxation system that our government has in place for individual people. We will cover different types of taxes that individuals are subject to, to include income taxes, self-employment taxes, and net investment income taxes. During our study of fundamentals of federal taxation, we will become familiar with Internal Revenue Service forms, such as, the Form 1040 and several of its' supporting schedules. In addition, we will become familiar with partnership and corporation taxation, to include the Internal Revenue Service forms used for these types of businesses.

SRSU Disability Services

SRSU Disability Services. Sul Ross State University (SRSU) is committed to equal access in compliance with the 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 session for each class. Students seeking accessibility/accommodations services must contact Mrs. Mary Schwartze Grisham, LPC, SRSU's Accessibility Services Director at 432-837-8203 or email mschwartz@sulross.edu or contact Alejandra Valdez, at 830-758-5006 or email alejandra.valdez@sulross.edu. Our office is located on the first floor of Ferguson Hall, room 112, and our mailing address is P.O. Box C122, Sul Ross State University, Alpine, Texas, 79832.

RGC

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 session for each class. RGC students seeking accessibility services should contact Paulette Harris, Executive Assistant to the Vice President and Dean, at 830-279-3023 or email pharris@sulross.edu. Ms. Harris's office is at 2623 Garner Field Road, Uvalde, TX 78801 (this is the mailing address, too).

Distance Education

Students enrolled in distance education courses have equal access to the university's academic support services, such as library resources, online databases, and instructional technology support. For more information about accessing these resources, visit the SRSU website. Students should correspond using Sul Ross email accounts and submit online assignments through Blackboard, which requires secure login. 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. Directions for filing a student complaint are located in the student handbook.

Libraries

The Bryan Wildenthal Memorial Library in Alpine 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 logging in with your LobolD and password. Librarians are a tremendous resource for your coursework and can be reached in person, by email (srsulibrary@sulross.edu), or phone (432-837-8123).

The Southwest Texas Junior College (SWTJC) Libraries at Uvalde, Del Rio, and Eagle Pass. Offer additional access to library spaces and resources. Del Rio, Eagle Pass, and Uvalde students may also use online resources available through SWTJC website, library.swtjc.edu. The SWTJC Libraries serve as pick-up locations for InterLibrary Loan (ILL) and Document Delivery from the Alpine campus.

Classroom Etiquette

We will be participating in discussions and interacting with each other throughout this course. It is important for all students to be respectful and kind to one another, regardless of any differences. The course requires respect be shown at all times.

Attendance

This course is an online course. We will not meet in person for classes. However, you are still responsible for viewing/reading class materials that are posted on Blackboard. These may include articles, videos, handouts, and/or lectures. Video and/or audio lectures will be provided. You are responsible for the topics and the due dates.

Academic Honesty Policy

The University expects all students to engage in all academic pursuits in a manner beyond reproach and to maintain complete honesty and integrity in academic experiences both in and out of the classroom. The University may initiate disciplinary proceedings against a student accused of any form of academic dishonesty, including but not limited to, cheating on an examination or other academic work, plagiarism, collusion, and the abuse of resource materials.

Academic Dishonesty includes:

1. Copying from another student's test paper, laboratory report, other report, or computer files, data listings, and/or programs, or allowing another student to copy from same.
2. Using, during a test, materials not authorized by the person giving the test.
3. Collaborating, without authorization, with another person during an examination or in preparing academic work.
4. Knowingly, and without authorization, using, buying, selling, stealing, transporting, soliciting, copying, or possessing, in whole or in part, the contents of a non-administered test.

5. Substituting for another student; permitting any other person, or otherwise assisting any other person to substitute for oneself or for another student in the taking of an examination or test or the preparation of academic work to be submitted for academic credit.
6. Bribing another person to obtain a non-administered test or information about a non-administered test.
7. Purchasing or otherwise acquiring and submitting as one's own work any research paper or other writing assignment prepared by an individual or firm. This section does not apply to the typing of a rough and/or final version of an assignment by a professional typist.
8. "Plagiarism" means the appropriation and the unacknowledged incorporation of another's work or idea in one's own written work offered for credit.
9. "Collusion" means the unauthorized collaboration with another person in preparing written work offered for credit.
10. "Abuse of research materials" means the mutilation, destruction, concealment, theft, or alteration of materials provided to assist students in the mastery of course materials.
11. "Academic work" means the preparation of an essay, dissertation, thesis, report, problem, assignment, or other project that the student submits as a course requirement or for a grade.
12. "Falsification of Data" means the representation, claim, or use of research, data, statistics, records, files, results, or information that is falsified, fabricated, fraudulently altered, or otherwise misappropriated or misrepresented.

All academic dishonesty cases may be first considered and reviewed by the faculty member. If the faculty member believes that an academic penalty is necessary, he/she may assign a penalty, but must notify the student of his/her right to appeal to the department chair, the College Dean, and eventually to the Graduate Dean before the imposition of the penalty. At each step in the process, the student shall be entitled to written notice of the offense and/or the administrative decision, an opportunity to respond, and an impartial disposition as to the merits of his/her case. The decision of the Graduate Dean shall be final.

In the case of flagrant or repeated violations, the Graduate Dean may refer the matter to the Dean of Students for further disciplinary action. No disciplinary action shall become effective against the student until the student has received procedural due process except as provided under Interim Disciplinary Action.

Academic Integrity

Students in this class are expected to demonstrate scholarly behavior and academic honesty in the use of intellectual property. Students should submit work that is their own and avoid the temptation to engage in behaviors that violate academic integrity, such as 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. Students should also avoid using open AI sources *unless permission is expressly given* for an

assignment or course. Violations of academic integrity can result in failing assignments, failing a class, and/or more serious university consequences. These behaviors also erode the value of college degrees and higher education overall.

Classroom Climate of Respect

Importantly, this class will foster free expression, critical investigation, and the open discussion of ideas. This means that all of us must help create and sustain an atmosphere of tolerance, civility, and respect for the viewpoints of others. Similarly, we must all learn how to probe, oppose and disagree without resorting to tactics of intimidation, harassment, or personal attack. No one is entitled to harass, belittle, or discriminate against another on the basis of race, religion, ethnicity, age, gender, national origin, or sexual preference. Still we will not be silenced by the difficulty of fruitfully discussing politically sensitive issues.

Diversity Statement

I aim to create a learning environment for my students that supports a diversity of thoughts, perspectives and experiences, and honors your identities (including race, gender, class, sexuality, religion, ability, socioeconomic class, age, nationality, etc.). I also understand that the crisis of COVID, economic disparity, and health concerns, or even unexpected life events could impact the conditions necessary for you to succeed. My commitment is to be there for you and help you meet the learning objectives of this course. I do this to demonstrate my commitment to you and to the mission of Sul Ross State University to create an inclusive environment and care for the whole student as part of the Sul Ross Familia. If you feel like your performance in the class is being impacted by your experiences outside of class, please don't hesitate to come and talk with me. I want to be a resource for you.

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

Department of Business Administration BBA Marketable Skills

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.

Course Grading

BB Homework	50%
Comprehensive Tax Return Problem	10%
Comprehension Opportunities (Exams)	40%
Total	100%

Your grade will be based off of the following scale:

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

Assignments

Assignments will **not** have a due date. The course will be designed for you to go at your own pace. However, there will be suggested deadlines for certain assignments in order for you each student to maintain a successful completion of the course. The assignments will be completed through Blackboard. They will be open through the duration of the course. If they are not completed by the end of the course, then you will receive a zero. There will not be exceptions to this rule. If there are extenuating circumstances that keep you from completing the assignments, please let the instructor know **as soon as possible**. This is a self-paced course, so you need to take responsibility for gaining knowledge on the course matter and completing the course on time and successfully.

Comprehensive Tax Return Problem

This will be a comprehensive tax return problem that you will complete as a project in this session. The comprehensive tax return problem may include tax scenarios from Chapters 1 through 6 on it. You will be required to complete a tax return, using the appropriate forms needed, based on the information provided to you in the tax return problem. See the course schedule for the due date.

Comprehension Opportunities (Exams)

There will be three Comprehension Opportunities throughout the session. The Opportunities have suggested completion dates listed on the course schedule. The third and last Comprehension Opportunity will have a hard deadline, due to the end of the course. The Opportunities will be taken online through Blackboard. See the course schedule for the suggested completion date and the due date of the third Comprehension Opportunity. If you have a family or medical emergency, please discuss it with your professor as soon as possible.