

Sul Ross State University
Department of Business Administration
Principles of Taxation
ACCA 4330.001
11:00 a.m. to 12:30 p.m. - MW
Fall 2024 – BAB 317

Course Instructor: Jawanna Sanderson, CPA
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Office Hours:

Monday 8:00 a.m. – 9:00 a.m.
 12:30 p.m. – 1:30 p.m.
 3:30 p.m. – 5:00 p.m.
Wednesday 8:00 a.m. – 9:00 a.m.
 12:30 p.m. – 1:30 p.m.
 3:30 p.m. – 5:00 p.m.

Other appointment times will be available by appointment. Please arrange appointments with the professor.

Required Course Materials:

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

You **DO NOT** need Connect Access for this course. If you are a part of the Sully Shelf Program through the campus bookstore, you were charged a fee in your tuition and all required course materials should be available to you. If you opted out of this program, you can purchase the book through the SRSU bookstore or directly through McGraw Hill. You can acquire a paper or online version, whichever you prefer. However, a used book will not work for this course.

Course Description:

This is an online course that will take place over the normal course of the Fall 2024. There will be approximately 13 weeks in this course. We will cover 13 chapters and tax topics throughout the course. Most chapters will be given a week for comprehension and completion of assignments, but there are some variations. Assignments will be completed in Blackboard and in class. Please see the “Assignments” section of the syllabus and 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.

SRSU Disability Services

Alpine and RGC Campuses

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 semester for each class. Students seeking accessibility/accommodations services must contact Mrs. Mary Schwartz Grisham, LPC, SRSU's Accessibility Services Director or Ronnie Harris, LPC, Counselor, at 432-837-8203 or email mschwartz@sulross.edu or ronnie.harris@sulross.edu. RGC students can also 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.

Counseling

Sul Ross has partnered with TimelyCare where all SR students will have access to nine free counseling sessions. You can learn more about this 24/7/365 support by visiting [Timelycare/SRSU](https://www.timelycare.com/SRSU). The SR Counseling and Accessibility Services office will continue to offer in-person counseling in Ferguson Hall room 112 (Alpine campus), and telehealth Zoom sessions for remote students and RGC students.

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 a 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 and Archives of the Big Bend in Alpine offer 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 LoboID and password. Librarians are a tremendous resource for your coursework and can be reached in person, by email (srsulibrary@sulross.edu), or by phone (432-837-8123). No matter where you are based, public libraries and many academic and special libraries welcome the general public into their spaces for study. SRSU TexShare Cardholders can access additional services and resources at various libraries across Texas. Learn more about the TexShare program by visiting library.sulross.edu/find-and-borrow/texshare/ or ask a librarian by emailing srsulibrary@sulross.edu.

Mike Fernandez, SRSU Librarian, is based in Eagle Pass (Building D-129) to offer specialized library services to students, faculty, and staff. Utilize free services such as InterLibrary Loan (ILL), ScanIt, and Direct Mail to get materials delivered to you at home or via email.

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 a face to face course. We will meet in person for classes. You are responsible for attendance to the course, which is mandatory. If you will be out for a school function, it is your responsibility to communicate this with your professor BEFORE the absence. You will be responsible for the lectures and information given to you during the class time. Again, attendance *is mandatory* and will be a part of your grade.

The class is a 75-minute class. If you arrive to class more than 25 minutes late, you will be counted absent. I would still suggest that you show up, so that you are not behind in the lectures. However, it is important to be punctual and in class on time. Announcements and reminders will likely be given at the beginning of the class. In addition, missing too much of a lecture could set you behind.

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.

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 & Discussions	50%
Comprehensive Tax Return Problem	15%
Comprehension Opportunities (Exams)	30%
Attendance	5%
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** be accepted late. There will usually be two types of homework assignments per chapter. There will be Blackboard assignments for each chapter. These assignments will be due on **Friday evenings at 10 p.m.** They will open on the Saturday before at midnight, so you will have a full week to complete the assignments. If there are extenuating circumstances that keep you from completing the assignments, please let the instructor know ***BEFORE*** the due date. You will be given seven days to complete the online assignments, so there should be plenty of time to let the professor know of your situation or to complete the assignments. Be responsible with your time. There will also be in class activities for every chapter. These activities will be tax return problems out of the text that will allow for students to become accustomed to federal taxation forms given different tax scenarios. There will also be class discussions via Blackboard. These discussions will be a combination of topics that are both accounting and non-accounting related. The discussions will be used to strengthen your communication skills and get to know your fellow students and professor more. They will also be used to measure your comprehension of accounting topics discussed in class.

Comprehensive Tax Return Problem

This will be a comprehensive tax return problem that you will complete as a project in this course. The goal of this tax problem will be to complete the necessary federal taxation forms needed for a tax scenario, which will include a comprehensive set of topics covered in the

course. This is NOT a group project, and must be worked on individually. Any sign that this project is worked on in a group, will result in a “0” on the project, which is worth 15% of your grade. The comprehensive tax problem will be a project that is worked on outside of the classroom. See the course schedule for the due date.

Comprehension Opportunities (Exams)

There will be three Comprehension Opportunities throughout the session. The Opportunities have due dates listed on the course schedule. This is the date that the Opportunity is due. The Opportunities will be taken online through Blackboard. They will be open for two days, starting the day before it’s due on the course schedule at midnight and will end on the scheduled due date at 10 p.m. See the course schedule for the due dates. If you are going to miss a Comprehension Opportunity, please notify the professor as early as possible. We can work together to schedule a time to take the Opportunity. If you have a family or medical emergency, please discuss it with your professor as soon as possible.

Principles of Taxation
Fall 2024
Class Assignments & Schedule

Week	Due Date	Chapter	Assignments
1	8/30/2024	N/A	Welcome to the Course! Let's focus on getting the book, because it is needed for your homework. - BB Discussion #1 Due
	9/2/2024		Labor Day Holiday - No Class
2	9/6/2024	1	Introduction to Taxation, the Income Tax Formula, and Form 1040 - Tax Return Problem 2 Pg. 1-41 DUE
2	9/6/2024	1	Introduction to Taxation, the Income Tax Formula, and Form 1040 - BB Homework Due
	9/13/2024		Last day to drop without creating an academic record
3	9/11/2024	2	Expanded Tax Formula, Form 1040, and Basic Concepts - Tax Return Problem 1 Pg. 2-40 Due
3	9/13/2024	2	Expanded Tax Formula, Form 1040, and Basic Concepts - BB Homework Due
4	9/18/2024	3	Gross Income: Inclusions and Exclusions - Tax Return Problem 3 Pg. 3-41
4	9/20/2024	3	Gross Income: Inclusions and Exclusions - BB Homework Due
	9/24/2024		Comprehension Opportunity #1 - Ch. 1-3
5	9/27/2024	4	Gross Income: Inclusions and Exclusions - BB Homework Due
5	9/30/2024	4	***

Gross Income: Inclusions and Exclusions - **Tax Return Problem 1 Pg. 4-30 Due**

6	10/4/2024	5	Itemized Deductions - BB Homework & BB Discussion #2 Due	
6	10/7/2024	5	Itemized Deductions - Tax Return Problem 3 Pg. 5-46 Due	***
7	10/11/2024	6	Self-Employed Business Income (Line 3 of Schedule 1 and Schedule C) - BB Homework Due	
7	10/14/2024	6	Self-Employed Business Income (Line 3 of Schedule 1 and Schedule C) - Tax Problem 1 Pg 6-59 Due	***
8	10/18/2024	7	Capital Gains and Other Sales of Property (Schedule D and Form 4797) - BB Homework Due	
8	10/21/2024	7	Capital Gains and Other Sales of Property (Schedule D and Form 4797) - Tax Problem 2 Pg 7-54 Due	***

10/24/2024

Comprehension Opportunity #2 - Ch. 4-7

9	10/30/2024	8	Rental Property, Royalties, and Income from Flow-Through Entities (Line 5, Schedule 1 and Schedule E) - Tax Return Problem 2 Pg 8-34 Due	
9	11/1/2024	8	Rental Property, Royalties, and Income from Flow-Through Entities (Line 5, Schedule 1 and Schedule E) - BB Homework Due	
10	11/6/2024	9	Tax Credits (Form 1040, Lines 19, 20, 27 through 29, and 31, Schedule 3, Lines 1 through 14) - Tax Return Problem 1 Due	
10	11/8/2024	9		

Tax Credits (Form 1040, Lines 19, 20, 27 through 29, and 31, Schedule 3, Lines 1 through 14) - **BB Homework Due**

11 11/13/2024 10 Payroll Taxes - **Tax Return Problem 1 Due**

11 11/15/2024 10 Payroll Taxes - **BB Homework Due**

11/8/2024 Last Day to Drop With A "W"

12 11/22/2024 11 Retirement and Other Tax-Deferred Plans and Annuities - **BB Homework Due**

11/19/2024 Comprehension Opportunity #3 - Ch. 8-11

13 11/22/2024 Retirement and Other Tax-Deferred Plans and Annuities - **BB Homework Due**
Tax Comprehensive Problem Pre-Assignment Due

11/25 - 11/29/2024 Thanksgiving Holiday - No Class

14 12/2-12/4/2024 14 & 15 Comprehensive Tax Return Problem Work Days

Finals **12/10/2024 Comprehensive Tax Return Problem Due** ***

NOTE: Comprehension Opportunities are due on class days, however they will be online exams through Connect. You will have two days (the day before its' due and the due date) to complete the exam, at your pace.

*** **Dates with asterisks by them are not Fridays. These are weeks when homework is due on a day of the week other than a Friday.**

IMPORTANT DATES

9/2/2024	Labor Day Holiday - No Class
9/13/2024	Last day to drop a class without affecting academic record
9/24/2024	1st Comprehension Opportunity DUE
10/24/2024	2nd Comprehension Opportunity DUE
11/8/2024	Last Day to Drop With A "W"
11/19/2024	3rd Comprehension Opportunity DUE
11/25-11/29/2024	Thanksgiving Holiday - No Class
12/2-12/4/2024	Comprehensive Tax Return Problem Work Days
12/10/2024	Comprehensive Tax Return Problem DUE
12/13/2024	Graduation