BUS 355 – INDIVIDUAL INCOME TAXATION

Course Syllabus

Syllabus Objective

The purpose of this syllabus is to guide the participant in the requirements, demands, logistics and expectations of this course.

Getting Help

To receive technical assistance on issues related to Blackboard contact:

    Academic Instructional Technology Help Desk
    Monday-Friday 8:00 a.m. - 5:00 p.m. Mountain Time
    719.587.7371
    asaitc@adams.edu

To receive technical assistance on issues related to Blackboard Collaborate, 24 hours a day 7 days a week, call: 1(877)382-2293.

Welcome

My name is Randall Newell and I am excited about facilitating this course for Adams State University. I retired from ASU in 2008, moved to Tampa Florida and now teach graduate classes for ASU and American Public University. My background includes 30 years as an accounting professor and even more years as a practicing CPA. A personal introduction is included in the Discussions toolbar.

Here are a couple of things to keep in mind as we get started:

- Please provide a brief introduction in the Discussion Board- left toolbar.
- Check your messages often as I usually provide general assignment help for each module regarding clarification as to the requirements and on how to approach the assignment.
- If you are late with assignments please email me for a heads up. Events arise in our personal/business life so if you’re a little late on discussions and assignments please notify me so I know you are still on track.
- I will not be available on Sundays, however I will be available Saturday and Monday and throughout the week.

Let’s get started. For this semester, go to the “learning module” tab on the left toolbar to determine:

1. the material covered,
2. the discussion questions for the Modules 1, 2, 4, 6 and 8,
3. the chapter assignments, and
4. the exams for Modules 3,5,7.

Hope this helps and looking forward to meeting and working with each one of you.
Introduction

Hello,

From my welcome announcement you know I moved down from Colorado, from 7,500 ft. to sea level. Quite the adventure. Snow skiing and mountain activities have been replaced with warm water outdoors activities and the cultural events of a vibrant metropolitan area. My interests are varied and include the study of fraud and criminal investigation methods, listening and playing music, Latin dance and travel. I recently returned from Spain where I stayed for 8 months……I planned for about 3 months, but somehow it turned into 8 months.

My four boys (men) are grown up and working, except for my youngest who at 23. One lives in Bermuda and I have visited there twice. It’s not the Bahamas, it gets cold there and is isolated, about 800 miles off the Carolina coast. My other boys live in Colorado and New Mexico.

Like everyone else, all I need is more time. These courses always have interesting people from all over the country and I look forward to reading your introductions.

Dr. Newell

Instructor Information

Instructor: Dr. Randall Newell, CPA
Email: rbnewell@adams.edu
Virtual Office Hours: By appointment

Course Delivery

Online, Semester-based

Credit Hours

4 Semester Hours

Course Prerequisites

None

Course Time Limits

All Semester-based courses follow a 16 week calendar as detailed in the Course Schedule.
Course Materials

Textbooks can be purchased from the Adams State University Bookstore. To order textbooks or obtain information about book titles, you may go to exstudies.adams.edu and click on the "Bookstore" link. Select "DISTLEARN" from the department menu. (http://adams.edu/students/sub/bookstore/)

Use Section Number: 1700 to order books from Bookstore site. This should provide the correct textbook information and ordering options.

If you have questions, you can contact the Bookstore at 719-587-7981, email at asubookstore@adams.edu or by mail to Adams State University Bookstore, 208 Edgemont Blvd., Suite 3140, Alamosa, CO 81101.

Required Textbook:


Required Materials:

Access to IRS Website: www.irs.gov

Catalog Description

Study of federal income tax on individual and property transactions. Objectives of taxation given major emphasis. The Internal Revenue Code is discussed in addition to the text in order to acquaint the student with the ultimate source of tax law. Income tax return problems and tax cases may be assigned to provide practical application of the tax law.

Student Learning Outcomes

Upon completion of this course, the student will be able to:

1. Identify and analyze the social, political and economic implications of the U.S. Federal Income Tax System.
2. Interpret and apply current income tax laws to personal transactions and property and investment transactions.
3. Utilize a technical framework for the planning of individual tax transactions.
Course Requirements

Syllabus Assignment:

Within the first module, students are required to email the instructor summarizing how their grade will be calculated, e.g. what percentage of the grade is based on exams, discussions and assignments.

Academic Integrity Quiz:

You are required to read and accept the Adams State Academic Integrity Policy. While it is not graded, it must be completed by the end of Module 1. It is listed under Module 1 under the heading "Accept Academic Integrity Statement."

Discussions:

You will complete five discussion posts (including at least two responses), worth 40 points each. In addition to the initial post, it is required that you respond to at least two other students post.

Regarding the point allocation, the initial post is 60% (24 points) and your responses are 40% (16 points) of your grade.

The expectation is that your post is relevant to the topic, is collaborative, professional, and is supported by facts. Also the initial post should provide references at the bottom of the post. See Discussion Rubric for more guidance on grading.

A discussion forum dedicated to Introductions (students introduce themselves to the class) is located in Module 1.

An ungraded discussion forum dedicated to Students Questions for the Instructor (or FAQs).

Homework Assignments and Essays:

There are homework assignments for each module. Assigned problems should demonstrate an understanding and thorough application of learning objectives. All assignments must be submitted by the end of the module (midnight Mountain Time on Day 14) in which they are assigned.

Your homework assignments will be evaluated according to the rubric located on the Syllabus and Information page in the course.

All written work is subject to plagiarism detection software review. Identified instances of cheating or plagiarism will follow the Academic Integrity statement in the Syllabus.
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Exams:

Three exams will be given. Each exam consists of 33 multiple choice questions and will cover the assigned readings from the textbook and lecture notes of the specified chapters. The exams are not cumulative.

The exams will assess the students understanding and comprehension of the chapters tested. You many use your class materials and textbook to answer these questions, but will only have 1 and ½ hours (90 minutes) to complete the exam.

Exams must be completed by 12:00 p.m. MDT/MST on Sunday of the second week of the exam module.

Instructor Response Time:

Students can generally expect to receive feedback on emails within a two day period. For assignments, the students can expect to receive feedback within three days after the due date of the assignment.

Grade Distribution and Scale

In alignment with ASU academic policies, no D may apply to a major or minor field.

Grade Distribution:

<table>
<thead>
<tr>
<th>Category</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discussions, 5 @ 40 points each</td>
<td>200 points</td>
</tr>
<tr>
<td>Assignments and Essays, 10 @ 40 points each</td>
<td>400 points</td>
</tr>
<tr>
<td>Exams, 3 @ 100 points each</td>
<td>300 points</td>
</tr>
<tr>
<td>Total Points</td>
<td>900 points</td>
</tr>
</tbody>
</table>

Grade Scale:

<table>
<thead>
<tr>
<th>Points Range</th>
<th>Grade</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>810 – 900 points</td>
<td>A</td>
<td>90 – 100%</td>
</tr>
<tr>
<td>720 – 809 points</td>
<td>B</td>
<td>80 – 89%</td>
</tr>
<tr>
<td>630 – 719 points</td>
<td>C</td>
<td>70 – 79%</td>
</tr>
<tr>
<td>540 – 629 points</td>
<td>D</td>
<td>60 – 69%</td>
</tr>
<tr>
<td>Less than 540 points</td>
<td>F</td>
<td>59% and below</td>
</tr>
</tbody>
</table>

ADA Statement

Adams State University complies with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act. Adams State University is committed to achieving equal educational opportunities, providing students with documented disabilities access to university programs. In order for a course to be equally accessible to all students, different accommodations or adjustments may need to be implemented. The Office of Disability Services (ODS) is located in Richardson Hall, Suite 3-100, by mail at 208 Edgemont Blvd., Suite 3-100, Alamosa, CO 81101, by email at odsd@adams.edu, or by...
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calling 719-587-7746. They are your primary resource on campus to discuss the qualifying disability, help you develop an accessibility plan, and achieve success in your courses. Please communicate with them as early as possible; this can be in person, via email, or by phone. The Disability Services Coordinator shall either provide you letters to give to your professors for accommodations or email these letters out to you and your professors.

Academic Integrity

In accordance with Academic Policy 100-03-01, Adams State University, to preserve academic integrity, does not tolerate academic dishonesty (misconduct). Every student is required to practice and adhere to the principle of ACADEMIC INTEGRITY while undertaking studies at Adams State University. Students and faculty at Adams State University value academic honesty as a virtue essential to the academic process. Cheating, plagiarism, unauthorized possession or disposition of academic materials, or the falsification or fabrication of one’s academic work will not be tolerated.

Any offense may result in a zero for the exam, lesson, or exercise in question and may result in failure of the course. Please refer to the ASU Extended Studies Academic Integrity website for more information including the student handbook: Academic Integrity at Adams State University.

You are required to read and accept the Adams State Academic Integrity Policy. While it is not graded, it must be completed by the end of Module 1. It is listed under Module 1 under the heading "Accept Academic Integrity Statement."

All written work is subject to plagiarism detection software review.

Student Identity Verification

Adams State University utilizes a variety of methods to verify the identity of students enrolled in courses, including but not limited to: secure logins and pass codes, proctored exams, security questions, and other technologies and practices that are effective in verifying student identity. Some of these methods may incur an extra cost to students; associated costs will be outlined in the course syllabus, other University documents, and on the University website. Adams State University reserves the right to request additional government-issued documentation of identity from students for the purpose of ensuring that the person enrolled in the course is the person completing assignments, exams, and all other course requirements. Any student engaged in incidents of student identity fraud may face reprimand, disciplinary warning, a lowered or failing grade(s), and/or probation, or suspension from the course, academic program or University, or expulsion from the University.

Technical Skills

To be successful in this course, students are expected to be able to:
Navigate the World Wide Web and efficiently use a web browser such as Firefox
Have a basic understanding of their computer operating system
Use Adobe Reader to view and download .pdf documents
Communicate via e-mail and attach files
Play audio/video files
Use a word processor such as Microsoft Office to create documents
Use Blackboard tools which may include Collaborate
Download and open PowerPoint presentations

Technical Requirements

A complete overview of the technical requirements and software for this course can be found [here](#). Blackboard tutorials are available in the Student Support Module, located in the Syllabus and Information section of this course. Information for receiving technical assistance is also included. Keep in mind that in order for Blackboard to function properly, you must allow pop-ups for the site (online.adams.edu) and have Java properly installed on your computer. For more information on these and other technical requirements, see the videos in the Student Support Module in the above mentioned location.

Accessing Library Resources

Students enrolled in this course can utilize the [Adams State Nielsen Library](#) from on and off campus by selecting the Nielsen Library link in the Syllabus and Information tab of the Course Menu. You will be asked to enter in your username and password. Use the same login information that you use to access Blackboard and all other Adams State information. This will bring you to a page that will provide you with login information for the different databases to which Adams State subscribes. With the login information in hand, go to [http://www.adams.edu/library/resources/database.php](http://www.adams.edu/library/resources/database.php)

Adams State Resources

Adams State provides several resources to assist you and make your online learning experience a positive one. A listing of resources is available on the One Stop Student Services page on the Adams State Website ([http://www.adams.edu](http://www.adams.edu)). Some of the highlights are:

[Records Office](#) - Campus contacts available to help you through the registration process.

[ Computing Services](#) - Technical assistance.

[Disability Services Handbook](#) - Student Services can arrange assistance for students with special needs or disabilities.
Academic Calendar - Keep track of important dates.

The Paw Print - Adams State Student Newspaper.

Institutional Policies

All students are responsible for adhering to the expectations, policies, and procedures outlined in the Student Handbook.

For Institutional policies on items such as The Americans with Disabilities Act, Academic Integrity, Student Rights and Responsibilities and The Family Educational Rights and Privacy Act of 1974 (FERPA); please see the Student Handbook.

Extended Studies Policies and Procedures


Course Evaluation

At the end of the course you will be asked to complete an evaluation specifically for this course. This evaluation will be reported anonymously. Your comments and recommendations will be seriously considered as the course is updated. Your input throughout the course contributes to my commitment to continually improve the quality and relevance of this course.

Getting Started

Refer to the information contained in this syllabus anytime you have a question regarding the basic course information.

1. Review the Student Support Module contained in the Syllabus and Information section.
2. Proceed to Module 1.