

Texas A&M University – San Antonio

BUAD 3309: 001, **Introduction to Federal Individual Income Tax**,
SPRING 2026, CRN: 23523

Department of Management and Marketing, College of Business

Course Syllabus

Class Modality:	Face-to-Face; additional 5 hours within one-week
Class Meeting Time and Place:	Tuesdays 2:00 ~ 4:45 PM @ STEM 228
Class Duration:	01/20 - 05/12
Instructor:	Dr. Chin-Yen Alice Liu Office: BLH 341D Tel: 210-784-2331 E-Mail: Chin-Yen.Liu@tamusa.edu Student emails will receive a reply within two business days.
Course Website:	https://tamusa.blackboard.com/
Office Hours:	T 4:45 pm - 6:00 pm (Office) or by appointment W 3:00pm – 5:30pm (Office) or by appointment

Catalog Course Description: This class is designed to improve your understanding of and skill on how to file the federal income tax. You will gain knowledge on federal income tax law and know how to prepare your own income tax. Eventually, you will have an opportunity to become a volunteer at the Volunteer Income Tax Assistance (VITA) program in San Antonio to help these low-income families to receive the free tax preparation service. This course requires a passing score on a comprehension test at completion.

Course Objectives: The objective of the course is to provide the student with knowledge of the federal income tax law and prepare his or her own income tax.

Prerequisites: None.

Student Learning Outcomes:

After successful completion of this course, students will be able to:

1. Demonstrate an understanding of the knowledge on federal income tax law
2. Demonstrate an understanding of the concept for the federal income tax preparation
3. Demonstrate the potential volunteer opportunity in the local community based on what students have learned from this course.

Required Materials:

- **Textbook:** All materials will be provided either as a hardcopy or an electronic version in the class for free. If you prefer to have all hard copy versions, you can print them out by yourself.
- **Calculator:** Any type of calculator with a basic calculation function.
- **Blackboard:** Connect to <http://tamusa.blackboard.com>. You will have lecture recording (if there is one), lecture handouts/notes, other supplementary materials, homework/quizzes/projects/exams, and assignments grades/comments/feedback in Blackboard. All class announcements will be through

Blackboard. Students should receive an email notification through TAMUSA email, and students should also monitor this several times a day.

- **Computer Hardware:** In order to participate in online sessions, you will need a computer with an internet connection, a microphone and speakers/headphones. To complete the class work, you will need appropriate software installed on the computer.
- **Time Expectation for coursework:** You are expected to spend 8-12 hours per week on the course. Based on the background, some student may require more time. Time spent may be longer when assignment/exams are due.

Course Requirements every student must fulfill in order to succeed in course:

1. Students should check the Course Calendar and Announcements in Blackboard on a regular basis.
2. Students should keep current with all course assignments, quizzes, and examinations.
3. Students should ask questions and communicate with the instructor either in class, online, off-line or during office hours.
4. For all classwork, exams, quizzes etc., if a student is completing it off-campus, then they are responsible for availability of internet connectivity. **Extensions will NOT be granted for lack of availability of internet connections.**
5. Students should remember that online and hybrid courses assume greater responsibility and independent learning skills by the student for their own learning outcomes.

Grading Policy: The final course grade will be calculated based on your performance using the following weights:

Activity	Outcome(s) Assessed	Percentage (%) in Final Grades
1. HW Assignments	1, 2, 3, & 4	16%
2. Blackboard Discussions	1, 2, & 3	5%
3. Certification Exam (I) Volunteer Standards of Conduct (II) Volunteer Intake/Interview and Quality Review (III) Basis Test (IV) Advanced Test	1	30%
4. VITA Volunteer Hours (a total of 24 volunteer hours)	A minimum of 3 hours/week @ one of the VITA sites	24%
5. VITA Volunteer Reflection (Infographic)	1	10%
6. Attendance & Participation	1/20 ~ 5/12	15%

The instructor reserves the right to adjust the student's final grade based on the overall performance.

The final letter grades will be assigned as follows:

A = Above 90%; B = 80% – 89.9%; C = 70% – 79.9%; D = 60% – 69.9%; F = Below 60%

1. Independent learning: Your independent learning activities will include the textbook readings and may involve videos, chapter PowerPoint slides, simulations and other items. It is strongly recommended that you cover these independent learning activities before or right after the class finished. Since a significant volume of reading is involved in this course, it is essential that you do not delay completing assignments. Time constraints will prohibit class discussion of all assigned materials. You are responsible, however, for having completed all assignments. I have provided a variety of activities to enhance your learning style experience. These activities are visual and aural, and may include some hands-on paper and pencil work, too. After a few weeks you will settle at your own pace, but please don't get behind.

2. **HW Assignments** are given throughout the semester and should be submitted through Blackboard, and you need to complete the assignment **before 11:59pm** on the scheduled dates. The purpose of the assignment is to assess the learning outcome from the weekly reading assignments and materials covered from the previous classes so that students can be familiar with the subject material. **IF YOU WAITED UNTIL THE LAST MINUTE TO DO THOSE EXERCISE, YOU WOULD TAKE THE FULL RESPONSIBILITY FOR ANY UNEXPECTED TECHNICAL ISSUE. For all the late assignments, your grade will be limited to the lowest score among the class in that particular one. Excuses will only be granted under extraordinary circumstance such as a severe illness, a dire emergency, or an excused official university activity; however, you must provide comprehensive documentation within a few days of the missed assignments.** Due dates should be viewed as firm deadlines. Do your best on each assignment in view of your time constraints and make sure that the assignment is submitted on time.
3. **Blackboard Discussions** are given throughout the semester. Students will participate in regular online discussions, including posting and responding, **before 11:59pm** on the scheduled dates. A substantive discussion comment reflects understanding of the readings/topics and other related information. A supportive comment, such as “I agree with John” or “Yeah-that is my opinion, too,” is not considered substantive. You can still make those comments, but they would not count. If someone has already said what you intended to say, you will have to find something else to say. Sorry ☹️. ***It is the student's responsibility to read all postings by all class members***
4. **Certification Exam (Basis or Advanced)** will be given in class on the scheduled exam day during the semester. **You will have two opportunities to pass this certification exam. This exam should take 2 – 5 hours to complete.**
5. The timing and due dates of all assigned work are described in this syllabus, and students are expected to plan their schedule so that work may be completed on time. **You MUST submit your assignments before the due date; otherwise, the system will either automatically deduct your points or may not record your grade. IF YOU WAITED UNTIL THE LAST MINUTE TO TAKE THE ASSIGNMENTS, YOU WOULD TAKE THE FULL RESPONSIBILITY FOR ANY UNEXPECTED TECHNICAL ISSUE. For all the late assignments, your grade will be deducted or limited to the lowest score among the class in that particular one. Excuses will only be granted under an extraordinary circumstance such as a severe illness, a dire emergency, or an excused official university activity; however, you must provide comprehensive documentation within a few days of the missed assignments.** Due dates should be viewed as firm deadlines. Do your best on each assignment in view of your time constraints and make sure that the assignment is submitted on time.
6. **Participation/Attendance is required** in BUAD 3309. Attendance in this 15-week class is required. You are expected to attend the class during the scheduled period, read your weekly assignment, and complete your HW assignments before the due date. Classroom participation includes asking questions during the class, accessing blackboard, reading assigned materials, submitting your HW assignments, paying attention to all Blackboard announcements, etc. A vital part of every student's education is regular attendance of class meetings (for face-to-face/hybrid classes/online synchronous classes) or regular review of class materials posted by the instructor for classes. Any absences tend to lower the quality of a student's work, and frequent or persistent absences may result in a grade failing. Students are responsible for the materials covered in class. The course covers a lot of material and most students find at least some parts of it difficult. Class participation is highly encouraged as it makes the class more interesting and enhances the learning experience. Students are strongly encouraged to ask questions, participate in class discussions and problem solving, and visit/contact the instructor during office hours in case of questions or concerns. Good attendance and participation will be rewarded when final grades are assigned.

7. **Class conducts and civility code:** Everyone in class is expected to follow all rules in the student handbook, as well as common courtesy during classroom lectures and discussions in class and online, including the following:
- a. Attendance may be taken by an appropriate method by the instructor.
 - b. It is the students' responsibility to obtain and be able to use the required materials and software for this class.
 - c. Students must retain copies of all assignments and graded work for verification purposes and provide it to the instructor, if necessary. Keep own copies of all computer files and e-mails till final grade is received.
 - d. Talking while the instructor is lecturing is extremely disruptive and discourteous to the instructor and other students.
 - e. Using computers or phones (except for a valid urgent need) during class for a purpose not related to class is disruptive. All cell phones and gadgets should be turned OFF.
 - f. For any questions about the exams and assignments, a student should contact the instructor well in advance of the day they are due, so the instructor may have enough time to provide feedback.
 - g. All communications will be via e-mail communications to the Texas A&M University e-mail account, and students are expected to use their school provided email account. The instructor will reply to student e-mail messages and voice messages within 2 business days (Monday-Friday).
 - h. All assignment submissions must be uploaded as instructed by the due date and time. Submission window may close or mark late, even if late by one second.

Anyone violating these policies may be subject to disciplinary actions.

8. Lecture Topics

- a. Filing Status/Personal Exemption (old law vs. new law)
- b. Standard deduction/Itemized deduction (old law vs. new law)
- c. Income/Adjusted Gross Income/Taxable Income (old law vs. new law)
- d. Expenses (old law vs. new law)
- e. Credits/Tax/Other Taxes/Payments (old law vs. new law)
- f. Military Tax (optional)

BUAD 3309. 001 – INTRODUCTION TO FEDERAL INDIVIDUAL INCOME TAX
Spring 2026 Tuesdays 2:00 pm- 4:45pm CLASSROOM: STEM 228

Course Outline and Assignments

Week	Topics/Activities	Weekly Class Assignment
01/20	Introduction/ Ready for the new semester Review Form 1040 Who Must File/Claiming a Dependent Filing Status/Personal Exemptions (old law) Standard deductions (old law vs. new law) Itemized deductions (old law vs. new law)	Scenario 7 - Matthw and Rebecca Moroe problem Scenario 8 – Julia Oakley problem Scenario 9 – David MacLee problem Blackboard Discussion # 1: Hello and Welcome to the Class – due 11:59pm on 01/25 HW assignment #1 – due 11:59pm on 01/25
01/27	Income/ Adjusted Gross Income/Taxable Income (old law vs. new law)	Scenario 7 - Matthw and Rebecca Moroe problem Scenario 8 – Julia Oakley problem Scenario 9 – David MacLee problem HW assignment # 2 – due 11:59pm on 02/01
02/03	Deductions – Standard vs. Itemized (old law vs. new law) Expenses (old law vs. new law)	Scenario 7 - Matthw and Rebecca Moroe problem Scenario 8 – Julia Oakley problem Scenario 9 – David MacLee problem HW assignment #3 – due 11:59pm on 02/08
02/10	Tax and Credits/ Other Taxes/Payments (old law vs. new law)	Scenario 7 - Matthw and Rebecca Moroe problem Scenario 8 – Julia Oakley problem Scenario 9 – David MacLee problem HW assignment # 4 – due 11:59pm on 02/15
02/17	Review Certification Exam Review	In Class Exam (02/17/2026) Certification Exam (1) Standards of Conduct (2) Intake Interview and Quality Review (3) Basic Test & Advanced Test
02/24 & 02/25	Texas A&M – San Antonio Tax Clinic Days From 2:00 ~ 5:00 PM	
03/02 ~ 04/15	VITA volunteer – 3 hours (a total of 24 hours) <2025 Tax Season ends on 04/15/2026>	A minimum of 3 hours per week at one of the VITA sites or with an approved accounting firm/location. Blackboard Discussion # 2: 1st week volunteer experience – due 11:59pm on 03/08 Blackboard Discussion # 3: Overall volunteer experience – due 11:59pm on 04/19 VITA volunteer report card due @ 11:59pm on 04/19/2026
04/15 ~ 05/12	VITA volunteer reflection How to create an Infographic?	VITA Infographic due @ 11:59pm on 05/03/2025

❖ *The instructor reserves the right to adjust the syllabus.*

GENERAL INFORMATION

Time Commitment

This course places responsibility on students to cover material equivalent to that in any regular Business program conducted on a traditional schedule. The program delivery model is based on the assumption that adult students, given a structured set of learning objectives and a prescribed methodology, can independently master a major portion of the content of most courses. What the instructor "covers" in traditional and online presentations or discussion periods can no longer be the sum for the course: what the student "covers" outside the classroom becomes equally important.

In this class, we will cover 22.5 classroom hours, and you will be expected to also engage in reading assignments online and homework assignments at home for the same amount of the classroom hours. Normally, three to four hours of preparation are required for each hour of classroom time. Exemplary performance may require additional time. This is a significant commitment and one that must be planned in a very careful fashion. You will also be required to volunteer a minimum of 3 hours per week (a total of 24 hours) at one of the VITA sites or an approved accounting firm/location.

TAMUSA Expectations

We expect each student to bring to the course the background and experience on which admission to the program is based. Included are managerial experience and mastery of the foundation subject areas. As the course progresses, you will be asked to relate the concepts and theories presented to your work experience and organizational environment. Your ability to successfully complete the course will depend significantly on how well you accomplish this. Every course in the Business program contributes to your skill and expertise as a manager and you should bring a high level of motivation and commitment to mastering the concepts presented.

It is important that your comments in class and/or online, your approach to assignments and examinations, your comments about cases, readings, and your participation in class exercises reflect your mastery of the concepts and techniques developed in the course. Text assignments, cases, theory presentations, and exercises are designed to complement each other and provide a basis for application to real world situations. The benefit you derive from this course will rise in direct proportion to the extent you attend to these objectives and relationships.

University Email Policy and Course Communications

All correspondence between professors and students must occur via TAMUSA email accounts. You must have your Jaguar email account ready and working. If it is not working, contact the help desk at 210-784-4357.

Academic Accommodations for Persons with Disabilities

Texas A&M University-San Antonio is committed to providing all students with reasonable access to learning opportunities and accommodations in accordance with The Americans with Disabilities Act, as amended, and Section 504 of the Rehabilitation Act. If you experience barriers to your education due to a disability or think you may have a disability, please contact Disability Support Services in the Central Academic Building, Suite 210, or at (210) 784-1335 or visit <https://www.tamusa.edu/index.html> or email us at dss@tamusa.edu. Disabilities may include, but are not limited to, attentional, learning, mental health, sensory, physical, or chronic health conditions. All students are encouraged to discuss their disability-related needs with Disability Support Services and their instructors as soon as possible.

Academic Learning Center

The Academic Learning Center provides free course-based tutoring to all currently enrolled students at Texas A&M University-San Antonio. Students wishing to work with a tutor can make appointments

through the Brainfuse online tutoring platform. Brainfuse can be accessed in the *Tools* section of Blackboard. You can contact the Academic Learning Center by emailing tutoring@tamusa.edu, calling (210) 784-1307, or visiting the Central Academic Building, room 202.

Counseling/Mental Health Resources

As a college student, there may be times when personal stressors interfere with your academic performance and/or negatively impact your daily functioning. If you are experiencing emotional difficulties or mental health concerns, support is available to you through the Student Counseling Center (SCC). To schedule an appointment call 210-784-1331 or visit Madla 120.

All mental health services provided by the SCC are free and confidential (as the law allows). The Student Counseling Center provides brief individual and group therapy, crisis intervention, consultation, case management, and prevention services.

Crisis support is available 24/7 by calling the SCC at 210-784-1331 (after-hours select option '2'). For more information and self-help resources, please visit www.tamusa.edu/studentcounseling.

Drop Policy

You may drop the course with an automatic grade of W on or before the date listed in the academic calendar at www.tamusa.edu. The last date to drop a course, or withdraw from the University is also indicated in the academic calendar on the university website (www.tamusa.edu). If you wish to drop the class, you must submit the necessary paperwork to the proper authority. Students dropping a course are subject to all conditions listed in the university catalog.

Emergency Preparedness

JagE Alert is Texas A&M University-San Antonio's mass notification. In the event of an emergency, such as inclement weather, students, staff and faculty, who are registered, will have the option to receive a text message, email with instructions and updates. To register or update your information visit: <https://tamusa.bbcportal.com/>.

More information about Emergency Operations Plan and the Emergency Action Plan can be found here: <https://www.tamusa.edu/about-us/campus-information/safety/university-police-department/documents/emergency-operations-plan.pdf> and <https://www.tamusa.edu/about-us/campus-information/safety/university-police-department/documents/emergency-action-plan.pdf>

Download the SafeZone App for emergencies or call (210) 784-1911. Non-Emergency (210) 784-1900.

Financial Aid and Verification of Attendance

According to the following federal regulation, 34 CFR 668.21: U.S. Department of Education (DoE) Title IV regulation, a student can only receive Title IV funds based on Title IV eligibility criteria which include class attendance. If Title IV funds are disbursed to ineligible students (including students who fail to begin attendance), the institution must return these funds to the U.S. DoE within 30 days of becoming aware that the student will not or has not begun attendance. Faculty will provide the Office of Financial Aid with an electronic notification if a student has not attended the first week of class. Any student receiving federal financial aid who does not attend the first week of class will have their aid

terminated and returned to the DoE. Please note that any student who stops attending at any time during the semester may also need to return a portion of their federal aid.

Meeting Basic Needs

Any student who has difficulty affording groceries or accessing sufficient food to eat every day, or who lacks a safe and stable place to live, and believes this may affect their performance in the course, is urged to contact the Dean of Students (DOS@tamusa.edu) for support. Furthermore, please notify the professor if you are comfortable in doing so. This will enable them to provide any resources they may possess.

Military Affairs

Veterans and active-duty military personnel are welcomed and encouraged to communicate, in advance if possible, and special circumstances (e.g., upcoming deployment, drill requirements, disability accommodations). You are also encouraged to visit the Patriots' Casa in-person room 202, or to contact the Office of Military Affairs with any questions at military.va@tamusa.edu or (210)784-1397.

Religious Observances

Texas A&M University-San Antonio recognizes the diversity of faiths represented among the campus community and protects the rights of students, faculty, and staff to observe religious holidays according to their tradition. Under the policy, students are provided an opportunity to make up any examination, study, or work requirements that may be missed due to a religious observance provided they notify their instructors before the end of the second week of classes for regular session classes.

The Six-Drop Rule

Students are subject to the requirements of Senate Bill (SB) 1231 passed by the Texas Legislature in 2007. SB 1231 limits students to a maximum of six (6) non-punitive course drops (i.e., courses a student chooses to drop) during their undergraduate careers. A non-punitive drop does not affect the student's GPA. However, course drops that exceed the maximum allowed by SB 1231 will be treated as "F" grades and will impact the student's GPA.

Statement of Harassment and Discrimination

Texas A&M University-San Antonio is committed to the fundamental principles of academic freedom, equality of opportunity and human dignity. To fulfill its multiple missions as an institution of higher learning, A&M-San Antonio encourages a climate that values and nurtures collegiality and the uniqueness of the individual within our state, nation, and world. All decisions and actions involving students and employees should be based on applicable law and individual merit. Texas A&M University-San Antonio, in accordance with applicable federal and state law, prohibits discrimination, including harassment, on the basis of race, color, sex, religion, national origin, age, disability, genetic information, veteran status, sexual orientation, gender identity, gender expression, or pregnancy/parenting status. Individuals who believe they have experienced harassment or discrimination prohibited by this statement are encouraged to contact the appropriate offices within their respective units.

Texas A&M University-San Antonio faculty are committed to providing a safe learning environment for all students and for the university as a whole. If you have experienced any form of sex- or gender-based

discrimination or harassment, including sexual assault, sexual harassment, domestic or dating violence, or stalking, know that help and support are available. A&M-San Antonio's Title IX Coordinator can support those impacted by such conduct in navigating campus life, accessing health and counseling services, providing academic and housing accommodations, and more. The university strongly encourages all students to report any such incidents to the Title IX Coordinator. Please be aware that all A&M-San Antonio employees (other than those designated as confidential resources such as counselors and trained victim advocates) are required to report information about such discrimination and harassment to the university. This means that if you tell a faculty member about a situation of sexual harassment or sexual violence, or other related misconduct, the faculty member must share that information with the university's Title IX Coordinator (titleix@tamusa.edu, 210-784-2061, CAB 439K). If you wish to speak to a confidential employee who does not have this reporting requirement, you can contact the Student Counseling Center at (210) 784-1331 or visit them in Madla 120.

Pregnant/Parenting Students:

Texas A&M-San Antonio does not require a pregnant or parenting student, solely because of that status or issues related to that status, to (1) take a leave of absence or withdraw from their degree or certificate program; (2) limit the student's studies; (3) participate in an alternative program; (4) change the student's major, degree, or certificate program; or (5) refrain from joining or cease participating in any course, activity, or program at the University. The university will provide reasonable accommodations to pregnant students that would be provided to a student with a temporary medical condition and that are related to the health and safety of the student and the student's unborn child. These could include maintaining a safe distance from substances, areas, and activities known to be hazardous to pregnant individuals and their unborn child; excused absences because of illness or medical appointments; modified due dates for assignments; rescheduled tests/exams; taking a leave of absence; and being provided access to instructional materials and video recordings of lectures for excused absences, if these would be provided to any other student with an excused absence. Pregnant/parenting students are encouraged to contact the Title IX Coordinator with any questions or concerns related to their status (titleix@tamusa.edu; 210-784-2061; CAB 439K).

Texas A&M-San Antonio has also designated the Title IX Coordinator as the liaison officer for current or incoming students who are the parent or guardian of a child younger than 18 years of age. The Title IX Coordinator can provide students with information regarding support services and other resources.

Students' Rights and Responsibilities

The following statement of students' rights and responsibilities is intended to reflect the philosophical base upon which University Student Rules are built. This philosophy acknowledges the existence of both rights and responsibilities, which is inherent to an individual not only as a student at Texas A&M University-San Antonio but also as a citizen of this country.

Students' Rights

1. A student shall have the right to participate in a free exchange of ideas, and there shall be no University rule or administrative rule that in any way abridges the rights of freedom of speech, expression, petition and peaceful assembly as set forth in the U.S. Constitution.

2. Each student shall have the right to participate in all areas and activities of the University, free from any form of discrimination, including harassment, on the basis of race, color, national or ethnic origin, religion, sex, disability, age, sexual orientation, or veteran status in accordance with applicable federal and state laws.
3. A student has the right to personal privacy except as otherwise provided by law, and this will be observed by students and University authorities alike.
4. Each student subject to disciplinary action arising from violations of university student rules shall be assured a fundamentally fair process.

Students' Responsibilities

1. A student has the responsibility to respect the rights and property of others, including other students, the faculty and administration.
2. A student has the responsibility to be fully acquainted with the published University Student Rules found in the Student Handbook, [Student Code of Conduct](#), on our website, University Catalog and to comply with them, as well as federal, state, and local laws.
3. A student has the responsibility to recognize that student actions reflect upon the individuals involved and upon the entire University community.
4. A student has the responsibility to recognize the University's obligation to provide an environment for learning.
5. A student has the responsibility to check their university email for any updates or official university notification.

We expect that students will behave in a manner that is dignified, respectful, and courteous to all people, regardless of sex, ethnic/racial origin, religious background, sexual orientation or disability.

Behaviors that infringe on the rights of another individual will not be tolerated.

Students are expected to exhibit a high level of honesty and integrity in their pursuit of higher education. Students engaging in an act that violates the standards of academic integrity will find themselves facing academic and/or disciplinary sanctions. Academic misconduct is any act, or attempt, which gives an unfair advantage to the student. Additionally, any behavior specifically prohibited by a faculty member in the course syllabus or class discussion may be considered as academic misconduct. For more information on academic misconduct policies and procedures please review the [Student Code of Conduct](#).

University Email Policy and Course Communications

All correspondence between professors and students must occur via University email accounts. You must have Jaguar email account ready and working. If it is not working, contact the help desk at 210-784-4357.

Writing, Language, and Digital Composing Center

The Writing, Language, and Digital Composing Center supports graduate and undergraduate students in all three colleges as well as faculty and staff. Tutors work with students to develop reading skills, prepare oral presentations, and plan, draft, and revise their written assignments. Our language tutors support students enrolled in Spanish courses and students composing in Spanish for any assignment. Our

digital studio tutors support students working on digital projects such as eportfolios, class presentations, or other digital multimedia projects. Students can schedule appointments through JagWire under the Student Services tab. Click on “Writing, Language, and Digital Composing Center” to make your appointment. The Center offers face-to-face, synchronous online, and asynchronous digital appointments. More information about what services we offer, how to make an appointment, and how to access your appointment can be found on our website at <https://bit.ly/WLDCCenter>.

Artificial Intelligence (AI) policy:

There are situations and contexts within this course where you may be asked to use artificial intelligence (AI) tools to explore how they can be used. Outside of those circumstances, you should not use AI tools to generate content (text, video, audio, images) that will end up in any student work (assignments, activities, discussion responses, etc.) that is part of your evaluation in this course. Any student work submitted using AI tools should clearly indicate with attribution what work is the student's work and what part is generated by the AI. In such cases, no more than 25% of the student work should be generated by AI. If any part of this is confusing or uncertain, students should reach out to their instructor for clarification before submitting work for grading. Use of AI-generated content without the instructor's permission and/or proper attribution in this course qualifies as academic dishonesty and violates Texas A&M-San Antonio's standards of academic integrity.

Violations of Academic Conduct (Section 14.5 Student Handbook)

As a member in an academic community, students at Texas A&M University-San Antonio are expected to exhibit a high level of honesty and integrity in their pursuit of higher education, be mature, be self-directed and be able to manage their own affairs. Students who are unwilling to abide by these basic expectations will find themselves facing academic and/or disciplinary sanctions. Students are expected to share in the responsibility and authority with faculty and staff to challenge and make known acts that violate the Texas A&M University-San Antonio Code of Conduct. For more information, please visit the Office of Student Rights & Responsibilities website <https://www.tamusa.edu/student-rights-and-responsibilities/index.html>.

Students engaging in an act that violates the standards of academic integrity will find themselves facing academic and/or disciplinary sanctions. Academic misconduct is any act, or attempt, which gives an unfair advantage to the student. Additionally, any behavior specifically prohibited by a faculty member in the course syllabus or class discussion may be considered as academic misconduct. Academic misconduct includes, but is not limited to, cheating, plagiarism, multiple submissions, collusion, lying and bribery. For more information, refer to the Student Code of Conduct, Article III: Conduct Rules and Regulations. Texas A&M University-San Antonio faculty has the discretion to impose grade penalties as deemed necessary.

Faculty members are required to report such serious breaches of academic honesty to their chair, their dean and the Office of Student Rights and Responsibilities. In cases of academic misconduct, students may be subject not only to grade sanctions in courses but to disciplinary action. Grade sanctions may be imposed only by faculty members, but suspension or expulsion may be imposed only by the Vice President for Student Affairs. If a student wishes to appeal the decision of suspension or expulsion due to violations of academic misconduct, they must initiate their appeal as outlined within the Student Code

of Conduct. Extenuating circumstances may cause the University to deviate from the defined time frames.

All student term papers and other written assignments are subject to analysis by anti-plagiarism software. Posting of any class work given to student, or solutions, or discussion, on publicly accessible forums or on social media is not permissible.

Considering the potential consequences of academic misconduct, it is obviously in students' best interests to avoid even the appearance of such behavior. If a student is unclear whether a specific act might constitute academic misconduct, please she/he should contact the instructor for an assessment of the situation.

Important Dates:

1. HW Assignments (4): **01/25/2026, 02/01/2026, 02/08/2026, and 02/17/2026**
2. Blackboard Discussion (3): **01/25/2026, 03/08/2026, and 04/19/2026**
3. Certification Exam Day: **02/18/2026**
4. A&M – San Antonio Tax Clinic Day: **02/24/2026 & 02/25/2026**
5. VITA volunteer hours: **02/25/2026 ~ 04/15/2026** (A minimum of 3 hours per week. A total of 24 hours)
6. VITA Volunteer Report card (1): **04/19/2026**
7. Volunteer Reflection - Infographic (1): **05/03/2026**
8. Last day to drop with an automatic “W”: **04/17/2026** (You can drop the course by yourself on the system.)
9. Last day to drop a course or withdraw from the University: **05/01/2026** (You need to submit the form to the Academic Advisor or Registrar office by yourself.)
10. All grades for Spring 2026 – 16-week due by noon via JagWire: **05/15/2026 (Grades will be available on JagWire on 05/18/2026)**
11. The complete academic calendar is available online:

[Spring 2026](#)

ACADEMIC INTEGRITY

Academic Integrity is strongly stressed by TAMUSA, and includes a commitment to have no part in academic dishonesty, academic cheating, nor plagiarism.

Academic Dishonesty refers to student conduct in academic assignments or situations which violates the norms of the academic community of students and scholars. In practice, it usually refers to *academic cheating or plagiarism*.

Penalties for academic dishonesty may include expulsion or suspension from the University, failure or grade of “F” in the affected course or assignment, or lesser penalty as appropriate.

YOU ARE NOT ALLOWED TO TALK TO EACH OTHER DURING ANY OF YOUR ONLINE QUIZZES OR EXAMS.

Academic cheating includes but is not limited to the following:

- (a) copying from another student’s test paper;
- (b) during a test, using material not authorized by the person giving test;
- (c) collaborating during a test with any other person by giving or receiving information without being so authorized;
- (d) stealing, buying, or otherwise obtaining all or part of an unadministered test;
- (e) selling or giving away all or part of an unadministered test;
- (f) bribing another person to obtain an unadministered test;
- (g) substituting for another student or permitting any other person to substitute for oneself to take a test;
- (h) submitting as one’s own, in fulfillment of academic requirements, a theme, report, term paper, essay, other written work, painting, drawing, sculpture, other art work, computer program, media production, or other academic assignment prepared totally or in part by another;
- (i) selling, giving, or otherwise supplying to another student for use in fulfilling academic requirements any theme, report, other written work, art work, computer program, media production, or other academic assignment.
- (j) giving a false statement for the reimbursed points.

Plagiarism is the use of another person’s work (such work need not be copyrighted) and the unacknowledged incorporation of that work in one’s own work offered for credit.

POLICY ON INTELLECTUAL DISHONESTY:

Except for Group or Team projects and papers are individual assignments and are part of the learning experience and must be completed personally by the student. Copying another student’s assignment, including computer programs and files, or citing material without credit to the author is plagiarism, and cheating on exams, including getting help on take-home exams, is grounds for failing the course and or expulsion from the University.

Chin-Yen Alice Liu
(Signature of instructor)

01/10/2026
(Date)