Texas A&M University – San Antonio
College of Business

COURSE OUTLINE
Spring 2020 (01/13 ~ 03/07)

COURSE #: ACCT/BUAD 3309-900 Introduction to Federal Individual Income Tax
CLASS TIME: Thursdays 1:30 pm- 3:45pm
CLASS ROOM: MODA 4D 1A

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.

No textbook required.
All materials will be provided in the class for free, and it can also be obtained from the Internal Revenue Service official site, https://www.irs.gov/

Instructor: Chin-Yen Alice Liu, PhD. Associate Professor of Management
Instructor’s phone numbers: (210) 784-2331
Instructor’s office: Central Academic Building (CAB) Room 436D
Instructor’s Office Hours: Wednesdays 12:00 ~ 3:30pm and 5:00 ~ 7:00pm
Thursdays 11:00am ~ 1:30pm or by appointments
Instructor’s internet address: Chin-Yen.Liu@tamusa.edu (Normally students will receive a reply within 24~48 hours.)

STUDENT ACADEMIC OUTCOMES REQUIRED (what the student who successfully and satisfactorily completes the course should know or be able to do):

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
Course Objective – 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.

MEANS OF ASSESSMENT (how the student’s achievement of the above academic outcomes will be evaluated):

<table>
<thead>
<tr>
<th>Activity</th>
<th>Outcome(s) Assessed</th>
<th>Percentage in Final Grades</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Class Assignments</td>
<td>Exercises: 1, 2, 3, 4, 5, &amp; 6</td>
<td>60%</td>
</tr>
<tr>
<td>2. Certification Exam</td>
<td>1</td>
<td>30%</td>
</tr>
<tr>
<td>(I) Volunteer Standards of Conduct</td>
<td></td>
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<tr>
<td>(II) Volunteer Intake/Interview and Quality Review</td>
<td></td>
<td></td>
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<tr>
<td>(III) Basis/Advance Test</td>
<td>01/13 ~ 03/07</td>
<td>10% (5% in each category)</td>
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<tr>
<td>3. Attendance &amp; Participation</td>
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</table>

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

GRADE SCALE:  
A+ or A = 90% and above  
B+ or B = 80% and above  
C+ or C = 70% and above  
D = 60% and above  
F = 59% and below

AACSB Assessment:  
The College of Business is in the process of applying for AACSB accreditation. As part of that process, students will be assessed on program level outcomes based on course outcomes from various courses. The materials from this course may be used for assessing such program level outcomes, and hence students must follow the necessary rigor to ensure mastery of the above course outcomes.

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 into your own pace, but please don’t get behind.

2. On-line assignments are given through the semester. These should be taken on Blackboard and you need to submit 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 of the late assignments, your grade will be limited to the lowest score among the class in that particular one. Excuse will only be granted under an extra-ordinary 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. 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 work before the due date; otherwise, the system will not record your grade.** 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.

4. Certification exam will be given on the scheduled dates during the semester.

5. **Attendance is required** in ACCT/BUAD 3309. Attendance in this 8-week class is required. Class absences will be allowed only under very special circumstances; the student is responsible for completing any class work missed and obtaining the assignment for the missing class. **If you are missing more than one-third of the classes, you will lose all of your attendance points, which is equivalent to one “half” letter grade.**

6. **Participation is required** in ACCT/BUAD 3309. Everyone enrolled in this 8-week class is expected to follow all rules of common courtesy during classroom lectures and discussions in class or online. **Classroom participation includes asking a question, participating in class discussion and problem solving, and paying attention to the lecture either in class or online synchronously (or asynchronously).** Participation points will be deducted when a disruptive activity (i.e. sleeping, calling out, side-talking, using digital devices which are not related to the class lecture, email asking for the class announcements, etc.) occurred. **If you are missing more than one-third of the classes, you will lose all of your participation points, which is equivalent to one “half” letter grade.**
BUAD 3309-900 – Introduction to Federal Individual Income Tax  
Spring 2020 Thursdays 1:30 pm- 3:45pm  Class Room: MODA 1D 1A

Course Outline and Assignments
(Note: the following schedule will be the same as ACCT/BUAD 4191-001)

<table>
<thead>
<tr>
<th>Week</th>
<th>Topics/Activities</th>
<th>Weekly Class Assignment</th>
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<tbody>
<tr>
<td>01/16</td>
<td>Introduction/ Ready for the new semester  &lt;br&gt; Review Form 1040  &lt;br&gt; Filing Status/Personal Exemptions (old law)  &lt;br&gt; Standard deductions (old law vs. new law)  &lt;br&gt; Itemized deductions (old law vs. new law)</td>
<td>Pub 4491W - Beringer problem  &lt;br&gt; Pub 4491W - Washington problem  &lt;br&gt; Pub 4491W - Webster problem  &lt;br&gt; Pub 4491W - Austin problem  &lt;br&gt; Pub 4491W - Fleming problem  &lt;br&gt; Pub 4491W - Sterling problem  &lt;br&gt; HW assignment – due 11:59pm on 01/22</td>
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<tr>
<td>01/23</td>
<td>Income/ Adjusted Gross Income/Taxable Income (old law vs. new law)</td>
<td>Pub 4491W  &lt;br&gt; HW assignment – due 11:59pm on 01/29</td>
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<tr>
<td>01/30</td>
<td>Deductions – Standard vs. Itemized (old law vs. new law)  &lt;br&gt; Expenses (old law vs. new law)</td>
<td>Pub 4491W  &lt;br&gt; HW assignment – due 11:59pm on 02/05</td>
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<td>02/06</td>
<td>Tax and Credits/ Other Taxes/Payments (old law vs. new law)  &lt;br&gt; Review</td>
<td>Pub 4491W - Graham problem  &lt;br&gt; Pub 4491W - Kent problem  &lt;br&gt; HW assignment – due 11:59pm on 02/12</td>
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<tr>
<td>02/13</td>
<td>Certification Exam  &lt;br&gt; (1) Standards of Conduct  &lt;br&gt; (2) Intake Interview and Quality Review  &lt;br&gt; (3) Basic Test/Advance Test</td>
<td>In-class Exam  &lt;br&gt; 1:30 ~ 4:45pm @ MODA 1D</td>
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<tr>
<td>02/20</td>
<td>TAMUSA Tax Clinic Day</td>
<td>1:30 ~ 4:45pm @ MODA 1D (or Mays Center)</td>
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<td>02/27 ~ 04/16</td>
<td>VITA volunteer – 3 hours</td>
<td>A minimum of 3 hours per week at one of the VITA sites or with some exception on the approved accounting firms.  &lt;br&gt; 2020 Tax Season ends on 04/15/2020</td>
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<tr>
<td>04/23</td>
<td>VITA volunteer – 3 hours</td>
<td>VITA volunteer report due @ 11:59pm on 04/23/2019</td>
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❖ 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, two to three hours of preparation are required for each hour of classroom time so the average time commitment for a course approximates 120 hours over the trimester. Exemplary performance may require additional time. This is a significant commitment and one that must be planned in a very careful fashion.

**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 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 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.

**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 includes 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 his/her 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 his/her federal aid.

**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.

**Tutoring Center Statement**
The Student Academic Success Center takes a developmental approach to help students complete their academic goals from orientation through graduation. The Center offers academic and skills workshops,
Students with Disabilities
The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disability. If you believe you have a disability that may require accommodations, please contact Disability Support Services (DSS) for the coordination of services. The phone number for DSS is (210) 784-1335 and email is dsupport@tamusa.edu.

Academic Misconduct Policy
Students at Texas A&M University-San Antonio are expected to adhere to the highest standards of academic honesty and integrity. Academic misconduct for which a student is subject to penalty includes cheating, plagiarism, fabrication, multiple submissions, misrepresentation of academic records, facilitating academic dishonesty, unfair advantage, violating known safety requirements and ethical misconduct. Students are expected to do their own course work. Simple cases of first offense cheating or plagiarism by an individual student may be handled by the instructor after consultation with the department chair. The student is usually confronted with the evidence in private and advised of the penalty to be assessed. The evidence will be retained for at least one full year. For more serious cases, such as those involving repeated offenses, conspiracy with other students or the theft and selling of examination questions, a report should be made by the instructor via the department chair and college dean to the Office of Student Rights and Responsibilities. Academic dishonesty is a violation of the Student Code of Conduct; therefore, the instructor WILL report any form of academic dishonesty to the Office of Student Rights and Responsibilities. Please review the Student Handbook for a complete description of the process. Penalties for academic dishonesty may range from a grade of F on the particular paper or in the course to expulsion from the University.

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.

All student term papers and other written assignments are subject to analysis by anti-plagiarism software.

Nonacademic Misconduct
The university respects the rights of instructors to teach and students to learn. Maintenance of these rights requires campus conditions that do not impede their exercise. Campus behavior that interferes with either 1) the instructional ability to conduct the class, 2) the inability of other students to profit from the instructional program, or 3) campus behavior that interferes with the rights of others will not be tolerated. An individual engaging in such disruptive behavior may be subject to disciplinary action. Such incidents
will be adjudicated by the Dean of Students under nonacademic procedures.

**Message for pregnant and parenting students:** Title IX of the Education Amendments of 1972 ("Title IX"), 20 U.S.C. §1681 *et seq.*, protects students in all of the academic, educational, extracurricular, athletic, and other programs or activities of universities. This includes prohibiting discrimination against pregnant and parenting students. A student who is pregnant or parenting is entitled to special services. Texas A&M University-San Antonio is committed to implementing all provisions of Title IX. For availing of special services available to students whose curricular and co-curricular work is impacted by pregnancy and parenting related issues contact Dr. Jo Anna Benavides-Franke, Associate Vice President for Student Engagement and Success or visit Dr. Liu at CAB436D.

Texas A&M University-San Antonio is committed to providing special services to pregnant and parenting individuals as required by Title IX. To request such services, please communicate your needs 5 business days before the activity or program you plan to attend by calling Dr. Liu @ 210-784-2331

**Important Date:**

1. Certification Exam Day: **02/13/2020**
2. TAMUSA Tax Clinic Day: **02/20/2020**
3. Last day to drop with an automatic “W”: **02/14/2020** (You can drop the course by yourself on the system.)
4. Last day to drop a course or withdraw from the University: **02/28/2020** (You need to submit the form to the Academic Advisor or Registrar office by yourself.)
5. All grades for Spring 2020 due by noon via JagWire: **03/11/2020**

The complete academic calendar is available online:
http://www.tamusa.edu/provost/academicresources/FallSpringSummerCalendars/spring.html
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.

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) (Date)

_________________________ 11/05/2019
(Date)