COURSE SYLLABUS

CLASS MEETING TIME / PLACE: M 7:00PM - 9:45PM / CAB 337
CLASS DURATION: 01/13/2019-05/12/2020
INSTRUCTOR: Gilbert C. Barrera, Jr., JD, CPA, MPA
Office: CAB 439E
Tel: 210-784-2340
EMAIL: gbarrera@tamusa.edu
Student emails will receive a reply within two business days.

Course Website: https://tamusa.blackboard.com/
Office Hours: M 4:30pm – 7:00pm
T 2:00pm – 5:30pm
R 2:00pm – 7:00pm
and by appointment.

CATALOG COURSE DESCRIPTION:
This course comprises an examination of the taxation of corporations. Emphasis is given to the source, purpose, and effect of tax regulations applicable to partnerships and corporations. Students who complete this course will be able to accurately prepare Federal income tax returns for such businesses. Secondary emphasis is given to the application of the federal gift and estate tax.

COURSE OBJECTIVE
The objective of this course is to provide students with a firm understanding of Title 26 of the United States Code (Internal Revenue Code) as it applies to corporations, partnerships, and estates. Instruction also addresses other taxes, such as state ad valorem tax, federal and state excise taxes, federal estate and gift tax, state income tax, state property tax, and state sales tax in contrast to the federal income tax under the Internal Revenue Code. In addition, students will earn a working knowledge of corporate deductions, business deductions, capital gains and losses, and tax credits. This course has the additional purpose of teaching tax research which will help students research the tax law in the future as the tax laws change.

PREREQUISITES:
Grade of C or better in ACCT 3303

STUDENT LEARNING OUTCOMES:
1) At the conclusion of this course, you will:
   a) Demonstrate a working knowledge of federal income taxation for corporations;
   b) Demonstrate a working knowledge of federal income taxation for partnerships;
   c) Demonstrate a working knowledge of federal income taxation for Type S corporations;
   d) Demonstrate a working knowledge of federal estate and gift taxation;
   e) Study of the legislative process regarding Federal tax legislation;
   f) Study of the judicial process as it relates to Federal tax legislation;
   g) Judicially imposed concepts underlying tax legislation;
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 and retention of the above course outcomes.

REQUIRED MATERIALS:
1) South-Western Federal Taxation 2019: Corporations, Partnerships, Estates and Trusts, 42nd Edition; William A. Raabe; William H. Hoffman, Jr.; James C. Young; Annette Nellen; David M. Maloney
3) SOUTH-WEST CENGAGENOW
4) Time: You are expected to spend at least 4-8 hours per week for the course. Based on the background, some student may require more time. Time spent may be longer when assignment/exams are due.
5) Scantrons, lead pencil or mechanical pencil, hand held calculator for exams and final exam.

RECOMMENDED MATERIALS:
1) Check Blackboard for periodic current events or case law regarding the topic covered at the time.
2) CENGAGENOW STUDY TOOLS:
   a) Tell Me More Videos
   b) Flashcards
   c) Crossword Puzzles
   d) QuizBowl
   e) Chapter Quiz
   f) Test Prep
   g) Show Me How video
3) United States Code Title 26
4) Federal income tax case law as referenced in class
5) IRS Revenue Rulings as referenced in class
6) LexisNexis as referenced in class
7) RIA Checkpoint as referenced in class

TIME EXPECTATION FOR COURSEWORK:
You are expected to spend 4-8 hours per week for 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, Announcements, and Messages (e-mail) systems in Blackboard on a regular basis.
2. Students should keep current with all course assignments, quizzes, and examinations.
3. If the course uses remote proctoring for exams, students must schedule their exam early in the semester.
4. Students should ask questions and communicate with the instructor either in class, online, off-line or during office hours.
5. 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.
   a. The instructor can require students to physically sit for an examination in a proctored environment at the facilities of university testing services – setup of exam is responsibility of the student.
   b. The instructor can require students to take examinations using proctoring software as indicated in the Proctored Exams section.
   c. The instructor decides which type of examination works best for the class and the student must comply with their instructions – as long as they are not required to take an in-class examination, or are required to take the examination at one specific time that applies to all students. In other words, the instructor will offer the student some flexibility on test location and the time to sit for the examination. Instructors will allow 72 hours for students to complete any examination.
GRADING POLICIES

Grading: Your Final Grade will be determined as follows:

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Final Exam</td>
<td>40%</td>
</tr>
<tr>
<td>Examinations (3 @ 100 pts. Ea.)</td>
<td>35%</td>
</tr>
<tr>
<td>Chapter Quizzes (each chapter)</td>
<td>20%</td>
</tr>
<tr>
<td>HW Assignments (each chapter)</td>
<td>5%</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
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</table>

Grades are on a points-earned basis. No curve, no minimum or maximum number of grades. This is an upper level undergraduate course for accounting majors.

A = ≥90%  B = ≥80% > 89.99%  C = ≥70% > 79.99%
D = ≥60% ≥ 69.99%  F = < 60%

If a student’s numerical average for the course is within one point of the numerical grade necessary for a higher letter grade, and the student has been absent from less than 25% of the classes held, then the student’s average will be increased by that one point. E.G. A student has an average between 79.00 and 79.99, and was absent from less than 25% of the classes held. This student has earned a B for the course.

Final Examination

Notice of the final examination will be given in class. The final examination is comprehensive of the entire course. The final examination accounts for 40% of the overall grade. The final examination will be administered in class. No computers or any other devices other than a hand held calculator are allowed while taking the final exam. Use of a calculator in the computer is not allowed. Backpacks are not allowed on the desk top. The student is allowed to have nothing on the desk except the scantron, pencil or mechanical pencil, hand held calculator, the copy of the final exam on the desk while taking the final exam. The final exam is open book (hard copies only) and open notes (hard copies only).

Examinations

Notice of examinations will be given in class. There will be three class examinations which will be administered in class. Together, these three tests account for 35% of your overall grade. Each examination will be limited in time, and you will have only one opportunity to obtain the highest grade you can. No computers or any other devices other than a hand held calculator are allowed while taking the final exam. Use of a calculator in the computer is not allowed. Backpacks are not allowed on the desk top. The student is allowed to have nothing on the desk except the scantron, pencil or mechanical pencil, hand held calculator, the copy of the exam on the desk while taking the final exam. The final exam is open book (hard copies only) and open notes (hard copies only).

Proctored Exams

In order to ensure course integrity, students enrolled in this course may be required to use a Remote test-Proctoring software for the administration of exams, if allowed and is set up by the instructor.

The College of Business has partnered with Examity for the Remote test-Proctoring service. It is completely free for students to use; there is no additional fee to students for using this service. Students are required to make their own appointment to take exams within the timeframe established by your professor. If you make an appointment for an exam and fail to appear, subsequent testing attempts for that exam will incur a fee to the student of about $30 (prices are dependent on the length of the exam). Information about required computer equipment needed for this service can be found on the Examity website. At a minimum, students need a computer, webcam, a microphone, and an internet connection with at least 3 MPS upload and download speed. Information and FAQs about how to register and take your exam with Examity is available on Blackboard. You can also test your computer systems readiness at that site.

Chapter Quizzes

Notice of Quizzes will be given online by Blackboard Announcement and email. Chapter quizzes will be administered online through Cengage. Quizzes are to be turned in within the time given through Cengage. Each quiz will consist of ten multiple choice questions. Together, chapter quizzes account for 20% of your grade. Each chapter quiz will be limited in time, and you will have two quizzes per chapter. You will have one opportunity to complete each quiz. Extensions will not be granted for lack of availability of internet connections. You are strongly discouraged from using any wireless
connection for completion of any homework, quiz, examination, or final examination. It is the student’s responsibility to have an adequate connection to complete these.

Homework Assignments:
Notice of Homework assignments will be given online by Blackboard Announcement and email. Homework problems will be administered online through Cengage. These assignments are to be turned in within the time given through Cengage. Each assignment will consist of ten to fifteen multiple choice questions. You have as many as twenty attempts on each homework assignment to earn the highest grade you can. The grade for the homework assignments is based on completion and accuracy. A total of 5% of your grade is based on your homework assignments. You will have twenty opportunities to obtain the highest grade you can. Extensions will not be granted for lack of availability of internet connections. You are strongly discouraged from using any wireless connection for completion of any homework or quiz assignment. It is the student’s responsibility to have an adequate connection to complete these.

**COMPLETION OF HOMEWORK AND QUIZ ASSIGNMENTS**
Students will be sent notice by Blackboard Announcement (which sends simultaneous notice to the Blackboard Announcements section in Blackboard, and to webmail) that a homework and/or quiz assignment is available for completion. Upon receiving such notice, it is the student’s responsibility to check Cengage for the due date/time. You are strongly discouraged from using any wireless connection for completion of any homework or quiz assignment. It is the student’s responsibility to have an adequate connection to complete these.

As a general rule, make-ups or late submissions will NOT be offered or accepted for any missed assignments or quizzes. Late submissions or make-ups may be accepted/administered only in extraordinary circumstances such as an excused official university activity, a severe illness, or a dire emergency. However, you must provide comprehensive documentation either before or within a few days of the missed assignment/quiz/exam. If you have a medical excuse, your medical documentation must include names, addresses, and phone numbers of the medical personnel who addressed your medical emergency, along with your waiver of your physician-patient privilege. Although I do not have an interest in what your medical condition was, I do have a need to verify when the emergency occurred, how long it lasted, and whether it prevented you from completing the exam, quiz, or homework assignment. Extensions will not be granted for lack of availability of internet connections.

In general, the homework and quiz assignments will allow for 72 hours, from date/time of assignment, to complete the homework or quiz. It is the student’s responsibility to check Cengage for when the assignment is due. The time allowed for completion of the assignment will vary because students must be allowed time to review these assignments in preparation for Examinations.

**MAKE UP AND LATE ASSIGNMENT/EXAM/QUIZ/FINAL EXAM POLICY:**
As a general rule, make-ups or late submissions will NOT be offered or accepted for any missed assignments/exams/quizzes/final exam. Late submissions or make-ups may be accepted/administered only in extraordinary circumstances such as an excused official university activity, a severe illness, or a dire emergency. However, you must provide comprehensive documentation either before or within a few days of the missed assignment/quiz/exam. If you have a medical excuse, your medical documentation must include names, addresses, and phone numbers of the medical personnel who addressed your medical emergency, along with your waiver of your physician-patient privilege. Although I do not have an interest in what your medical condition was, I do have a need to verify when the emergency occurred, how long it lasted, and whether it prevented you from completing the exam, quiz, or homework assignment. Extensions will not be granted for lack of availability of internet connections.

Class conduct and civility code:
1. Everyone in class is expected to follow all rules of common courtesy during classroom lectures and discussions. You are expected to be in class on time and to remain until the end of the class. If you anticipate leaving a class early, you are expected to notify the professor before class starts. You are expected to turn off your cell phones, beepers or any other gadgets that can make noise or create distraction in class. You may not engage in any activity disruptive to the class (e.g. talking, sleeping etc.) while the class is in session. Food is not allowed in class, but coffee/soft drinks/water are allowed. Anyone violating these policies may be subject to disciplinary actions.
2. The course is intensive and challenging and you are expected to master the materials presented in class. The structure of the class makes your individual study and preparation outside of class extremely important. Reading
the assigned chapter(s) and having some familiarity with them before class will be very useful for understanding lectures.

3. The course covers a great deal of material and most students find at least some parts of it difficult. Your participation is highly encouraged in the class as it makes class more interesting and enhances the learning experience. I encourage you to ask questions, participate in class discussions and problem solving.

4. The provisions and information set forth in this schedule are intended to be informational and not contractual in nature. I reserve the right to amend, alter, change, delete or modify the provisions of the schedule. All the changes will be announced in class, and you are responsible for the announcements made in class.

5. Duplication of any questions or solutions administered online, as part of your grade in this class, is strictly prohibited.

6. 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:

7. Attendance may be taken at the beginning or the end of the class.

8. It is the students’ responsibility to obtain and be able to use the required materials and software for this class.

9. Student 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.

10. Talking while the instructor is lecturing is extremely disruptive and discourteous to the instructor and other students.

11. 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 and headphones removed.

12. 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.

13. 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 a student e-mail messages and voice messages within 24 hours during week days (Monday-Friday).

14. All assignment submissions must be uploaded to Blackboard by the due date and time. Submission window may close or marked late, even if late by one second.

15. Anyone violating these policies may be subject to disciplinary actions.

Class attendance and Participation: A vital part of every student's education is regular attendance of class meetings. Any absences tend to lower the quality of a student's work, and frequent or persistent absences may result in a failing grade. 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.

The course is intensive and challenging and you are expected to master the materials presented in class. The structure of the class makes your individual study and preparation outside of class extremely important, and may vary considerably based on student background. However, a minimum of two hours of work outside the class is expected for every one hour of class period per week. Reading the assigned chapter(s) and having some familiarity with them before class will be very useful for understanding lectures.

The provisions and information set forth in the schedule below are intended to be informational and not contractual in nature. The instructor reserves the right to amend, alter, change, delete or modify the provisions of the schedule.

<table>
<thead>
<tr>
<th>WEEK</th>
<th>DATE</th>
<th>ASSIGNMENT</th>
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<tbody>
<tr>
<td>1.</td>
<td>Monday</td>
<td>CLASS ORIENTATION</td>
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<tr>
<td></td>
<td>Monday</td>
<td>CH. 1 UNDERSTANDING / WORKING WITH THE</td>
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<td></td>
<td>1/13/2020</td>
<td>FEDERAL TAX LAW</td>
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<td>2.</td>
<td>Monday</td>
<td>Martin Luther King Day - A&amp;M-SA Closed</td>
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<td></td>
<td>1/20/2020</td>
<td>CH. 4 CORPORATIONS: ORGANIZATION AND</td>
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<tr>
<td>3.</td>
<td>Monday</td>
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<td></td>
<td>1/27/2020</td>
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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.

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.

Jaguar Writing Center
The Jaguar Writing Center provides writing assistance to graduate and undergraduate students in all three colleges. Writing tutors work with students to develop reading skills, prepare oral presentations, and plan, draft, and revise their
written assignments. Students can make individual or group appointments with a writing tutor. The Writing Center can be contacted by email at: Student.Success@tamusa.edu or by phone at (210) 784-1307, or by visiting its web page from www.tamusa.edu.

**Jaguar Tutoring Center**

The Tutoring Center at Texas A&M University–San Antonio provides academic assistance to students in TAMU-SA’s schools of Business, Education, and Arts and Sciences. Literacy tutors help students develop reading skills, prepare oral presentations, and plan, draft, and revise their papers. Business tutors provide individual assistance in statistics, accounting, and math. The goal of TAMU-SA tutors is to empower students to succeed academically. The tutoring center can be contacted by email at: Tutoring@tamusa.edu or by phone at: (210) 784-1332, or by visiting its web page from www.tamusa.edu.

**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.

**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.

**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.

**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 [http://bit.ly/TAMUSAStudentRR](http://bit.ly/TAMUSAStudentRR).

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.

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
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<tbody>
<tr>
<td>Jan. 2</td>
<td>A&amp;M-SA Opens</td>
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<tr>
<td>Jan. 6</td>
<td>Tuition &amp; Fee payment deadline. A $35 fee will be assessed for paying after this date.</td>
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<tr>
<td>Jan. 9</td>
<td>Drop for Non-Payment</td>
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<tr>
<td>Jan. 10</td>
<td>Last Day of students withdrawing to receive 100% refund and responsible for 0% of tuition</td>
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<tr>
<td>Jan. 13</td>
<td>Classes begin</td>
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<tr>
<td>Jan. 18</td>
<td>Weekend Classes Begin</td>
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<tr>
<td>Jan. 20</td>
<td>Martin Luther King Day - A&amp;M-SA Closed</td>
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<tr>
<td>Jan. 21</td>
<td>Last day to register for Spring 16-week Session</td>
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<tr>
<td>Jan. 29</td>
<td>Census Date</td>
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<tr>
<td>Jan. 29</td>
<td>Students dropped for Non-Payment will be assessed a $363 Reinstatement Fee if reinstating on or after this date</td>
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<tr>
<td>Jan. 29</td>
<td>Deadline for students who have applied for Spring 2020 graduation to complete Change of Name and/or Change of Major form(s) at the Welcome Center</td>
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<tr>
<td>Jan. 29</td>
<td>Last day for students to apply for Spring 2020 graduation</td>
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<tr>
<td>Jan. 29</td>
<td>Last day for students to apply for Summer 2020 graduation and participate in Spring 2020 Commencement ceremony</td>
</tr>
<tr>
<td>Feb. 19</td>
<td>Spring 2020 Graduation Application Fee Payment Deadline</td>
</tr>
<tr>
<td>Mar. 3</td>
<td>Application for Fall 2020 Graduation can be submitted</td>
</tr>
<tr>
<td>Mar 9-15</td>
<td>Spring Break (University offices will remain open)</td>
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<tr>
<td>Mar. 27</td>
<td>Last day to drop with an automatic &quot;W&quot;</td>
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<tr>
<td>Mar. 30</td>
<td>Title IV 60% of the semester (Financial Aid)</td>
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<tr>
<td>May 1</td>
<td>Last day to drop a course or withdraw from the University</td>
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<tr>
<td>May 2</td>
<td>Last day of Scheduled Classes</td>
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<tr>
<td>May 4-5</td>
<td>Reading Days</td>
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<tr>
<td>May 6-12</td>
<td>Final Examinations - See your A&amp;M-SA catalog for schedule</td>
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<tr>
<td>May 12</td>
<td>End of Spring Semester</td>
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<tr>
<td>May 15</td>
<td>All grades for Spring 16-week session due by Noon via JagWire</td>
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<tr>
<td>May 15</td>
<td>Spring Commencement</td>
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