Advanced Federal Tax  
ACCT 5321  
Spring Semester 2020

Meeting Time:  W 17:30 – 21:30, S 12:30 – 16:30  
Office Hours:  S 12:00 and by appointment

Classroom:  Graduate Business Center 520B  
Email: jmdahlberg@utep.edu

Instructor:  Professor Dahlberg

Course Materials  
Advanced Federal Tax  
by Cengage Learning    ISBN-9781337444255

Course Description  
This course is Advanced Topics in Federal Taxation. Topics will vary depending on current developments, such as: organization and capital structures, taxation of foreign persons and multinational operations, consolidated tax returns, state and local taxation, exempt entities.

Course Objectives  
Students will develop and apply skills to identify, understand and update tax authority to specific real life situations. This course places emphasis on developing critical thinking and decision making skills through the analysis of facts, identification of relevant principles, and development of effective solutions. This course enhances the AICPA’s Core Competencies need for strong research skills to assess relevant guidance and other information through the research of current Federal tax issues where both analytic and communication skills are emphasized. Additionally, both oral and written communication of these matters will be utilized.

Course Format  
Class will be a mixture of lectures, group discussions, review of homework assignments, and active student participation is sought. An effort is made to engage all students, initially via questions, until participation becomes a routine matter. Exercises of increasing difficulty are done to understand the applications of concepts. The course emphasizes understanding the underlying concepts as opposed to memorization of endless rules.

All students are expected to attend class regularly. You will be responsible for any class notes, handouts and assignments distributed and/or covered in your absence. Completion of assignments and class participation will count toward your final grade.

It is expected students read each new chapter before class and have written up assigned questions and completed cases and/or exercises. Class participation is vital to the success of this course. Class discussion is organized around the discussion questions at the end of each chapter and written assignments. Students will be called on in class, so be sure you are adequately prepared. The quality of comments is more important than the quantity.
Course Expectations
Each student is responsible for all assignments on the syllabus, made in class, and on Blackboard. Homework is assigned for every class and you can expect to spend 3 to 4 hours per class of preparation outside of class time. You are expected to have read assigned chapters before the class for discussion and participation purposes.

Syllabus and Course Subject to Change
Please note that the specifics of this syllabus, list of assignments and due dates are subject to change. Instructors will notify students of any changes and students will be responsible for abiding them.

Course Grading
Your final course grade will be determined as follows:

<table>
<thead>
<tr>
<th></th>
<th>In class: Class participation and research cases</th>
<th>15%</th>
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</thead>
<tbody>
<tr>
<td>2</td>
<td>Homework: Textbook discussion questions, exercises</td>
<td>20%</td>
</tr>
<tr>
<td>3</td>
<td>Term paper, presentation</td>
<td>15%</td>
</tr>
<tr>
<td>4</td>
<td>Tax problems</td>
<td>20%</td>
</tr>
<tr>
<td>5</td>
<td>Exams:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Midterm</td>
<td>15%</td>
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<tr>
<td></td>
<td>Final</td>
<td>15%</td>
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<tr>
<td>Total</td>
<td></td>
<td>100%</td>
</tr>
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1) In Class: Class Participation and Research Cases (15%)
This is an individual activity. Class participation will reflect quality participation in discussions of course topics, overall preparation for class, your ability to explain and demonstrate a solution, lead a group discussion, and answer questions regarding the short research cases. Each team will have the responsibility to lead the discussion of cases/topics as assigned. Note that if a student misses two or more classes, there may be points deducted due to excessive absences.

2) Homework: Textbook Discussion Questions, Exercises (20%)
This is an individual activity. You are to write up your analyses/answers to the assigned homework and submit them on Blackboard before the beginning of the class period they are due. The purpose is to make you the class “expert” on that particular issue. Each student will have the responsibility to lead the discussion of homework exercises as assigned.

Each homework assignment will be graded as follows:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Description</th>
<th>Percentage of Assigned Points</th>
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<tbody>
<tr>
<td>Excellent</td>
<td>Everything correct including numbers</td>
<td>100%</td>
</tr>
<tr>
<td>Acceptable</td>
<td>Some discussion points missed but at least half of the numbers and discussion points correct with reasonable grammar</td>
<td>80%</td>
</tr>
<tr>
<td>Unacceptable</td>
<td>More than half the numbers or discussion points incorrect/missing, or very bad grammar</td>
<td>50%</td>
</tr>
<tr>
<td>Not turned in</td>
<td>The assignment was not turned in</td>
<td>0%</td>
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3) Term Paper, Presentation (15%)
This is a group activity. During this semester, students will self-select a scholarly tax article to read, analyze in a term paper, discuss the issues, consult various other references via professional research, present the topic to the class, formulate three thought provoking discussion questions for the class to discuss about the topic with you acting as the moderator.

4) Tax Problems (20%)
This is a group activity. You will be assigned approximately ten computational exercises to answer and turn in for a grade.
5) Exams (30%)
This is an individual activity. Exams consist of 1 midterm exam worth 15% and 1 final exam worth 15% of the total grade.

One midterm exam and a comprehensive final exam will be taken in class. Exams are closed-book, closed-notes. Exams incorporate material from several sources. Anything from the text, lecture, research performed during the course, or other course materials are considered fair game.

Assignment Due Dates
Assignments are to be turned in on or before the beginning of the class on the assigned due date. No late assignments will be accepted.

Overall Course Grade
Each student’s grade may be determined by diving the total points earned by the total points possible. Your overall course grade is not determined until the end of the semester.

<table>
<thead>
<tr>
<th>Grading Scale</th>
<th>Final Grade</th>
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<tbody>
<tr>
<td>90-100%</td>
<td>A</td>
</tr>
<tr>
<td>80-89%</td>
<td>B</td>
</tr>
<tr>
<td>70-79%</td>
<td>C</td>
</tr>
<tr>
<td>60-69%</td>
<td>D</td>
</tr>
<tr>
<td>0-50%</td>
<td>F</td>
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Policies and Notices to Students with Disabilities
If you feel you may have a disability that requires an accommodation as outlined by the Americans with Disabilities Act (ADA), contact the Disabled Student Services Office at 747-5148, go to Room 106 Union East, or e-mail: cass@utep.edu.

Electronic Equipment
- Turn off your cell phone ringer before class starts. If the vibrate mode is loud enough to irritate your fellow students, turn that off as well. If you are expecting an important phone call please make arrangements to receive it outside of class.
- Text messaging or web browsing during class is not acceptable behavior for accounting professionals, or those who aspire to become accounting professionals.

Laptop Computers
- Laptop use is permitted during this class. Students are encouraged to bring laptops to class to do tax research with the research cases in class.
- Charge your laptop batteries fully before coming to class.
- Set your laptop volume control to mute/off before coming to class.
- Do not engage in unauthorized communication or entertainment (web surfing, instant messaging, DVD viewing, music playing, game playing, etc.) during class.

Academic Integrity
It is the official policy of the University that all suspected cases or acts of alleged scholastic dishonesty must be referred to the Dean of Students for investigation and appropriate disposition. It is contrary to University policy for a faculty member to assign a disciplinary grade such as an "F" or zero to an assignment, test, examination, or other course work as a sanction for admitted or suspected scholastic dishonesty in lieu of normally charging the student through the Dean of Students. Similarly, students are prohibited from proposing and/or entering into an arrangement with a faculty member to receive a grade of "F" or any reduced grade in lieu of being charged with scholastic dishonesty.

Any student who commits an act of scholastic dishonesty is subject to discipline. Scholastic dishonesty includes, but is not limited to cheating, plagiarism, collusion, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student or the attempt to commit such acts.
**Limits on Undergraduate Course Enrollment**

In most instances a student may enroll in an undergraduate class a maximum of three times, except with the permission of the student’s academic dean. This includes enrollments that result in a grade of ‘W’, ‘F’, ‘D’, or ‘P’. A student may not enroll in a course in which a grade of ‘C’ or higher has been previously earned. Moreover, a student may not enroll in a course in which he or she has an unresolved grade of ‘I’. A student may enroll in a course that is identified as “may be repeated for credit”.

**Drop Date**

Do not assume the professor will drop you automatically from class if you stop attending before the Drop deadline. It is your responsibility to drop the class if it is your desire to do so. After the University drop deadline, a grade of "W" can be assigned only under exceptional circumstances and only with the approval of the instructor and academic dean. Such students must petition for the “W” grade in writing and provide necessary supporting documentation. Exceptions to the deadline will be rare and determined under exceptional conditions as noted in the University catalogue. All other students dropping after the deadline must be dropped with the grade earned as of the end of the semester.

**Statements on Faculty and Student Responsibilities**

Statements on faculty and student responsibilities may be found on the College of Business website at:

http://business.utep.edu/About/responsibilities.aspx

**Class Attendance**

Students are expected to arrive on time, participate in the class and stay for the entire class period. If you must leave early for any reason, please inform the professor beforehand. You wouldn’t walk away from a Board meeting or a client meeting. Please do not walk away from a lecture in progress. If you are unable to attend class, you are still responsible for material covered during that class period. Please ask one of your classmates for notes.

**Policy on Disruptive Acts**

The obstruction or disruption of any teaching, research, administrative, disciplinary, public service or other authorized activity on campus or under the authority of the university or on property owned or controlled by the University is prohibited and will subject the student or group of students to disciplinary action.

An instructor may deny a student access to participate in class activity for up to two individual classes (or course related activity periods) for behavior that is disruptive to the learning or teaching environment. Individuals so denied may be immediately referred to the Office of the Dean of Students for additional disciplinary intervention.

**Other**

- If you have questions, please ask them during class. The professor will periodically encourage questions during the lecture/class to ensure all students have an understanding of the content and course requirements. If students email the instructor, acknowledgement/responses will be made as soon as possible, but please allow 24 - 48 hours for responses if necessary.
- Do not expect the professor to accept late projects/exams. Other students will have made adjustments to their schedules to permit them to complete the projects on time. Making exceptions for one student is not fair to everyone.
- Only beverage or water containers with lids are allowed in the classroom. Please keep eating to a minimum. Please clean up after yourself.
- Please minimize class disruptions of any kind.
- This syllabus is subject to change depending on the time needed to cover each particular topic. Any changes will be well communicated generally during class or on Blackboard.