Advanced Federal Tax  
ACCT 5321  
Spring Semester 2023

Meeting Time:  W 17:30 – 21:30, S 12:30 – 16:30  
Classroom:  Graduate Business Center Rm 520B  
Instructor:  Professor Dahlberg  

Office Hours:  S 12:00 and by appointment  
Email: jmdahlberg@utep.edu

Course Materials

South-Western Federal Taxation 2021:  
Corporations, Partnerships, Estates and Trusts, 44th Edition

William A. Raabe, James C. Young, Annette Nellen, William H. Hoffman, Jr., David M. Maloney  
ISBN-10: 035735933X  

Course Description

This course is Advanced Topics in Federal Taxation. This class will cover topics such as: organization and capital structures, taxation of foreign persons, multinational operations, consolidated tax returns, state and local taxation, and 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. You will also need regular access to a computer, stable, consistent internet, Blackboard, and your UTEP email account.

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>Participation: In class research cases, class participation</th>
<th>20%</th>
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<tbody>
<tr>
<td>2</td>
<td>Homework: Textbook discussion questions, exercises</td>
<td>20%</td>
</tr>
<tr>
<td>3</td>
<td>Research paper, live presentation, self and peer evaluation</td>
<td>20%</td>
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<tr>
<td>4</td>
<td>Online exams:</td>
<td></td>
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<tr>
<td></td>
<td>Midterm</td>
<td>20%</td>
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<tr>
<td></td>
<td>Final</td>
<td>20%</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>100%</td>
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1) Participation: In Class Research Cases, Class Participation (20%)
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 live classes, there may be points deducted due to excessive absences.

2) Homework: 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 by the due dates. The purpose is to make you the class “expert” on that particular issue.

Each homework assignment will be graded based on judgement. For full credit, be sure to fully answer, citing examples, show your work as to how you found your answer/provide a conclusion, and include references. Some of the items considered while grading are 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, robust answers, master’s level responses and effort</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, no missing items</td>
<td>80%</td>
</tr>
<tr>
<td>Unacceptable</td>
<td>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>
</tr>
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3) Research Paper, Presentation (20%)
This is a group activity. During this semester, groups will self-select a scholarly tax article to read, determine the tax issue, discuss the issues, consult various other references via professional research, present the topic to the class. You may refer to the article in the paper, but your discussion of the issue needs to come from your understanding the research tools. This is not a book report on the article. It is a discussion of the tax issues in question to an educated audience using technical academic research. There is a required self and peer review upon completion.

4) Online Exams (40%)
This is an individual activity. Exams consist of 1 midterm worth 20% and 1 final worth 20% of the total grade.

One midterm exam and a comprehensive final exam will be given using Respondus Lockdown Browser and Respondus Lockdown Monitor. Tests will require webcams and will be recorded. Exams are closed book, closed notes, no use of outside electronics. Students will be required to show a picture ID and do an environment check of your surrounding area to ensure its clear of papers, books, phones etc. Calculators will be provided by Respondus. Exams incorporate material from several sources. Anything from the text, lecture, discussions, research performed during the course, or other course materials are considered fair game. If you are found consulting your textbook, notes, electronic means, or otherwise not focusing on the screen where the exam is being given, your grade will be reduced possibly resulting in a zero.
**Grades Displayed on Blackboard**
In general, grades shown on Blackboard will be displayed as “total percentage earned out of 100%” on each assignment. If you are calculating your overall/weighted scores, be sure to apply the grading calculation as displayed above. For example, there are 4 homework assignments. Each homework assignment will be scored separately earning up to 100% of the individual assignment and equates to 5% of the total overall grade. Thus, if you earned a score of 90% on one homework assignment, you have earned a score of 4.5% of the total overall grade. Providing real time grade feedback is a courtesy to you. Be sure you calculate your grade correctly prior to discussing with the instructor.

**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.

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<tr>
<th>Grading Scale</th>
<th>Final Grade</th>
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<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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**University Policies and Accommodations**
UTEP has various operating procedures online at [https://www.utep.edu/hoop/index.html](https://www.utep.edu/hoop/index.html) These policies include but are not limited to student affairs such as student conduct and discipline, speech, expression, and academic affairs. The University also has the Office of Student Conduct and Conflict Resolution found at [https://www.utep.edu/student-affairs/osccr/](https://www.utep.edu/student-affairs/osccr/) Students should be familiar with these procedures and offices.

The University is committed to providing reasonable accommodations and auxiliary services to students, staff, faculty, job applicants, applicants for admissions, and other beneficiaries of University programs, services and activities with documented disabilities in order to provide them with equal opportunities to participate in programs, services, and activities in compliance with sections 503 and 504 of the Rehabilitation Act of 1973, as amended, and the Americans with Disabilities Act (ADA) of 1990 and the Americans with Disabilities Act Amendments Act (ADAAA) of 2008. Reasonable accommodations will be made unless it is determined that doing so would cause undue hardship on the University. Students requesting an accommodation based on a disability must register with the UTEP Center for Accommodations and Support Services (CASS).

**Statement for (N)etiquette**
When communicating electronically, many of the feelings or impressions that are transmitted via body language in face-to-face communications are lost. Consequently, interpreting emotions and innuendos is much more difficult. Only what is written, or drawn, carries the message. Often, excitement can be misinterpreted as anger or insult. It is important that we all keep this in mind as we communicate. Words in print may seem harmless, but they could emotionally injure us when working at a distance. Hence, it is vitally important that we are conscious of how we communicate while working at a distance.
Technology Requirements
You will need to have/have access to a computer/laptop, webcam, microphone and internet. Having other software such as Microsoft Office, Adobe, Flash Player, and a Media Player will be helpful. Note the exams must be taken via a computer/laptop and are not available on phones or tablets. Reasonably fast internet speeds are a plus and tests should be taken all at once without interruption or computer malfunction or breaks in internet connectivity.

Course content is delivered via the internet through BlackBoard’s Learning Management System. Ensure your UTEP email account is working and you have reliable internet access. The two recommended web browsers are Mozilla Firefox and Google Chrome which work best with BlackBoard. When having difficulty, update your browsers, clear your cache, switch to a different browser, and/or reboot your machine. Rebooting is recommended before all major activities such as taking an online exam. Be sure to log into sessions early, test your connections, methodically troubleshoot any issues. If you cannot resolve the issue, please contact UTEP’s IT Help Desk to assist via phone, email, chat, website, or in person if on campus.

If you have a smart phone, please be sure you receive your emails on your phone and download the BlackBoard app. Communication will be key and having these two tools will assist.

Academic Integrity
Academic dishonesty is prohibited and is considered a violation of the UTEP Handbook of Operating Procedures. It includes, but is not limited to, cheating, plagiarism, and collusion. Cheating may involve copying from or providing information to another student, possessing unauthorized materials during a test, or falsifying research data on laboratory reports. Plagiarism occurs when someone intentionally or knowingly represents the words or ideas of another as ones’ own. Collusion involves collaborating with another person to commit any academically dishonest act. Any act of academic dishonesty attempted by a UTEP student is unacceptable and will not be tolerated. All suspected violations of academic integrity at The University of Texas at El Paso must be reported to the Office of Student Conduct and Conflict Resolution (OSCCR) for possible disciplinary action.

Recording Sessions and BlackBoard Content
Please be aware, all content, such as discussion boards, chats, BlackBoard Collaborate video sessions may be recorded.

Drop Policy
To drop this class, please contact the Registrar’s Office to initiate the drop process. If you cannot complete this course for whatever reason, please contact me. If you do not, you are at risk of receiving an “F “ for the course.

Other
-If you have questions, please ask them during our class sessions during the professor’s office hours. The professor will periodically encourage questions during class to ensure all students have an understanding of the content and course requirements. For questions and communication between these sessions, please email the professor. In general, the questions will be gathered between our meeting times and answered all at once during class. If students email the instructor, acknowledgement/responses will be made as soon as possible, and 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.

-This syllabus is subject to change depending on the time needed to cover each particular topic. Any changes will be well communicated on Blackboard.