

The University of Texas at El Paso (UTEP) College of Business
Administration Department of Accounting ACCT 3327 FEDERAL
INCOME TAX FOR INDIVIDUALS - CRN 19429 T/R 9:00 – 10:20 am
BUSN Room 332 Course Syllabus – Spring 2023

Instructor: Shensi Wang

Email: swang11@miners.utep.edu

Office Hours: Wednesday 10:00 – 12:20, or by appointment

COBA, PhD suite (Room 315), 3rd floor (please email me first before you come)

Course Description

Federal Income Tax for Individuals is an introductory course in the federal income taxation of individuals and is a comprehensive explanation of the Internal Revenue Code and Regulations pertaining to individuals and the preparation of individual tax returns. Students are exposed to major provisions contained in the Internal Revenue Code of 1986, as Amended, the Federal Regulations, and other primary and secondary sources of tax law.

A goal of the course involves an introduction into technological advances in this area of accounting. Students are exposed - on a limited basis - to available Internet resources and tax computer software used in tax planning and practice and are required to work with various websites in the delivery of course material. Experience in the use of these websites is designed to enhance student familiarity with the use of technology and information resources related to the course content.

Finally, this course enhances the American Institute of Certified Public Accountants (AICPA) Core Competencies needed for strong research skills to access relevant guidance and other information through the research of and communication (both oral and written) of current tax issues where both analytic and communication skills are emphasized.

Course Objectives, Learning Outcomes and Assessment Measurement

As part of the Accounting Department's formal assessment process, student competency and understanding of the course as demonstrated as an ability to meet program goals and objectives will be measured by an evaluation of homework problems, quizzes, exam questions, research projects, and the preparation of individual tax returns. To this end, the following program goals and learning objectives are outlined as follows:

Learning Objective: Identify and measure relevant data and report results in formats that both meet the needs of the report users and adhere to legal and professional standards (measured in quizzes, homework problems and research project).

- appropriately apply a given measurement method
- describe uncertainties about data and how items should be measured
- identify types of information and uncertainties relevant to a given report
- recognize appropriate reporting requirements

Learning Objective: Use technology in the accounting/business environment (measured in tax return assignments, quizzes, and homework problems).

- use appropriate communication technologies such as email and discussion boards
- access and recognize commonly used information databases and websites
- use of electronic spreadsheets and other software and technology in evaluating and presenting solutions to business problems and information.

Learning Objective: Demonstrate strong research skills (measured in research project) and apply existing standards, regulations, and legal authorities to a given problem.

Learning Objective: Demonstrate effective problem solving and decision-making skills (measured in research project, quizzes, homework problems, and tax return problems).

- identify financial information, evidence and related uncertainties that are relevant to a problem

- make valid and reliable evaluations of information in problem definition and solution
- organize and evaluate information, alternatives, and cost/benefits associated with alternative scenarios in problem definition and solution

Learning Objective: Communicate relevant financial and non-financial information effectively while ensuring its integrity (measured in research project).

- place information in an appropriate context when listening, reading, writing and speaking
- deliver relevant information with conciseness and clarity when writing in a business context
- evaluate resources and information

Learning Objective: Recognize and analyze ethical problems that occur in the accounting/business environment (measured in research project, quizzes, homework problems and discussion boards).

- identify ethical dilemmas in accounting and business contexts
- discuss ethical issues and alternatives in accounting and business contexts

Required Course Materials: The textbook is required for this course. You can use either the 2021 or the 2022 edition. Both of these editions were released before the tax laws were finalized so you will need to refer to the Textbook Versions Document (Week 1) to ensure you are using the correct information for 2022 Tax filing.

McGraw-Hill's Taxation of Individuals 2022 Edition, 13th Edition Brian Spilker, Ben Ayers, John Robinson, Ed Outslay, Ron Worsham, John Barrick, and Connie Weaver **ISBN: 9781266302664** (ebook). McGrawHill also offers a Looseleaf print version **ISBN 9781264368990**, also offered at the UTEP Bookstore We will not be using Connect Access in this course, so you can also buy or rent the book at Amazon or McGraw Hill.

Technology Requirements

For this course, content is delivered face to face in the classroom and via the Internet

through Blackboard. It is the student's responsibility to ensure your UTEP e-mail account is working and that you have access to the Web. You may use any of the primary Web browsers—Explorer, Google Chrome, Firefox, Safari, etc. When having technical difficulties, try switching to another browser. Also, make sure you allow pop ups and clear your browser cache if having difficulties.

You will need to have or have access to a computer/laptop, printer, scanner, a webcam and a microphone. You will need a USB drive or cloud service to save work completed inside and outside the course.

Additionally, you will need to download or update the following software: Microsoft Office, Adobe, Flashplayer, Windows Media Player, QuickTime, and Java. Check that your computer hardware and software are up-to-date and able to access all parts of the course. When creating documents, slide presentations, spreadsheets, etc., use Microsoft Office or a compatible program. The UTEP Technology Support Services (3rd floor, UTEP Library) can also provide support, updates and assistance needed.

Course Assignments and Grading

Please use the following table for determining grading criteria and components of total grade.

Assignments	Points	Percentage of Grades
Quizzes (5 points each, 11 quizzes)	55	7%
Research Memo and CPE Certificate	50+10	7.5%
Tax Return 1	45	6%
Tax Return 2	55	7%
Tax Return 3	60	7.5%
Exam (total 4)	400 (100 for each)	50%
Discussion Boards/Class Participation/Assignments	125	16%

Total Points Available	800	100%
-------------------------------	------------	-------------

Points Equivalent Grade	Earned Letter
720-800	A
640-719	B
560-639	C
480-559	D
Below 480	F

Quizzes

Students are required to access and complete a quiz for each module. The quizzes are generally open for (a minimum of) 48 hours. Students that do not take the quiz during the open time will receive a zero for the quiz. Once the quiz is closed, it will not be reopened. **You get 2 opportunities** and the highest score is taken. Please note open periods for each quiz to ensure you have plenty of time to complete the quiz. There are a total of 11 quizzes.

Research Memo Project

A research project is required to be completed by each student. The project includes a memo (minimum of 1 page, maximum 2), a client letter (1 page) and CPE certificate is due. The Research Letter and Memo must be submitted in PDF format and prepared according to posted instructions given. The assignments will be graded on the basis of both accuracy and written presentation (including composition, spelling, conciseness, etc.). The project will be scanned by SafeAssign to ensure the originality of the submission.

Tax Return Project

Three individual tax returns (Form 1040 with Schedules) will be assigned. IRS-ready tax forms and working papers showing calculations will be submitted. Consider

yourself to be the paid preparer on tax return projects. All portions of the tax returns, including but not limited to calculations in arriving at amounts reported on the return, are subject to examination and additional activities to ensure individual understanding may be due upon Individuals submission. Points may be deducted from the assignment if the student is unable to demonstrate knowledge about the tax return submitted.

Discussions

For class discussions, students will be communicating in a written format on an assigned topic individually on a given discussion board. The discussion boards are located within the course. You will need to be current on all course material to be effective in your responses. Course content knowledge must be incorporated into discussions. Therefore, thoughtful participation in discussions will reflect not only in your participation grade, but also in the thoroughness of your assignments.

For each discussion topic, each member should have a minimum of 1 individual response (200 words) to the overarching question and 2 individual postings for feedback (50 words) to other class members' comments. The deadlines for discussion postings and replies will be posted online. You must ensure that you meet the deadlines for all of the required discussion postings. If there is nothing submitted, there will be no credit given for the posting.

You will be graded your postings according to the following criteria:

- Did you discuss the topic in a thoughtful way?
- Is the individual response relevant to class discussion/readings?
- Do you provide relevant evidence that supports your argument?

Grades will be given on an INDIVIDUAL basis for participation in the group discussions. Do not post your responses to the discussion board as attachments. Please type directly or copy and paste the text into the discussion boards. Assignments, if applicable, can be turned in as attachments.

Assignment Submissions

No late assignments, tax returns or quizzes will be accepted. Please do not email me your assignments unless you cannot upload your assignment through Blackboard.

Assignments are to be turned in on or before the assigned due date. The submission deadline for assignments, exams and quizzes is always the date due at 11:59pm (MST). No assignments will be accepted outside of class. **Please do not wait until the last minute to upload any assignment.** Blackboard could be down or you could have a computer problem.

Completion of all major assignments is mandatory to pass the course.

The instructor will not pass you unless all requirements of major assignments are completed. This includes any student that may be passing all the course material but failed to complete the research memo or the tax return assignments. This policy is to ensure that all learning objectives are met and the instructor cannot make exceptions based on circumstance. To preserve a student's GPA, the student should withdraw from the course if unable to complete two or more major assignments.

Exams

Exams incorporate material from several sources including text, recorded lectures, research project, tax returns, discussion boards etc. Exam and quiz questions are multiple choice and short answer based on theory and study problems. Exams require that you use the **Respondus Lockdown Browser**. When using the Lockdown Browser, you will be unable to print, copy, go to another URL, or access other applications during the exam. When an exam is started, you will be locked in until it is submitted for grading. In addition, Lockdown Browser will access your webcam and mic and you will be recorded as you take the exam to ensure there isn't anyone else with you during the exam and you do not access your phone or any other prohibited items. If your computer does not have a camera and mic then you can take the exam on a campus computer in the library or check out a computer at Technology Support

Services (3rd floor, UTEP Library), as these are technology requirements for the course.

No Makeup exams will be given under any circumstance.

If any single exam is missed, a COMPREHENSIVE final exam will be offered to absorb the weight of the missed exam. This option is available only to students who have given the instructor prior notice of an inability to take an exam and been given approval for this comprehensive final to absorb the weight of the missed exam. Only legitimate, documented reasons (serious illness (U.S. doctor's note required), official University activities, etc.) provided to the instructor BEFORE the missed exam will be considered. Only date and time-stamped emails are to be considered acceptable prior notification.

Note: Based on the average grades, students may receive a chance to revise their incorrect exam questions (except for exam 4). If assigned, the revision is voluntary. Students must complete the revision work individually and present their calculation or analysis process. **Only present correct answers will not count.**

Final Grades

Once students' final grades are given, the grades are finalized. **No extra credits or second chances for revision of any project or assignment are allowed.**

Students' primary object of the course is to learn class materials.

During the semester, if you have any questions regarding your assignments, exams, etc., please get in touch with the instructor as soon as possible. Communication on time will help you improve your future grades and assist you in receiving the GPA you want.

ACCT 3327 Course Activities – Due Dates Spring 2023

Online Activity	Submit Due Date
Syllabus Discussion	Week1 (Jan.22, 2023)
Quiz CH.1	
Discussion 1	Week 2 (Jan. 29, 2023)
Quiz CH.2	
CPE Certificate-RIA	Week 4 (Feb 12., 2023)
Research Memo & Client Memo	
Quiz CH. 4	Week 3 (Feb 5., 2023)

Quiz CH.5	Week 4 (Feb. 12, 2023)
Exam 1	Feb 16., 2023 (No Class on Tuesday)
Quiz CH.6	Week 6 (Feb. 26, 2023)
Assignment CH.6	
Quiz CH.7	Week 7 (March 5., 2023)
Tax Return 1	
Exam 2	March 9, 2023 (No class on Tuesday)
Quiz CH.8	Week 10 (March 26, 2023)
Tax Return 2	Week 11 (April 2, 2023)
Quiz CH.9	
Exam 3	April 6, 2023 (No class on Tuesday)
Quiz CH.10	April 16, 2023
Tax Return 3	Week 14 (April 23, 2023)
Quiz CH.11	
No assignment	Week 15 (April 30, 2023)
Exam 4	TBD

It is important to pay attention to all due dates and to manage your time and meet the requirements of this undergraduate class as outlined in the course syllabus.

Course Organization

The course is organized by class modules. You will access each module's assignments and course materials by accessing the current class module. Each module has a brief description of the topic and assignments within the module.

Instructor Communication

Please see posted office hours, or make an appointment request. The instructor will be checking Blackboard every Monday, Wednesday and Friday mornings. **Please allow 24 hours for response to discussion board postings and/or e-mail.** If you send a message an hour before an exam, or before an assignment is due, do not expect to receive a response. Please give yourself plenty of time for this response time. Announcements, assignments, and all communications will be through Blackboard. Failure to frequently

check Blackboard is done so at risk of missing current communication, materials and assignments.

Email Policy

Students are expected to use appropriate etiquette when communicating with faculty and staff. Manners matter in professional communication. Appropriate etiquette should adhere to the guidelines below:

1. Open with a salutation (e.g., Hi, Hello, Dear Dr. or Ms. X) and finish with a closing (e.g., Best, Regards, Thank you, your name). Introductory emails should address faculty and staff more formally (Dear Dr. Smith or Hello Ms. Jones) unless the faculty or staff member has been permitted to use their first name. It is appropriate to include a simple, “What would you like me to call you?” or “Is it ok to call you X?” question.
2. Use complete sentences and avoid jargon, especially text-type words (e.g., C U). This is especially important when sending messages from mobile devices.
3. Be careful with humor and sarcasm; in written form, humor does not always translate well. Sarcasm should be avoided.
4. Avoid typing a message in CAPSLOCK-this conveys anger or frustration just as raising one’s voice means such emotions over the telephone or in person.
5. Do not use swear words or pejorative terms.
6. Maintain a professional tone; remain neutral when discussing an issue or problem. This helps to engage the reader in finding a solution by avoiding negative emotions. Using “please” and “thank you” is another appropriate way to engage the reader.
7. Include complete information about the question or concern at hand. When asking a calculation question, students must describe their calculation or thinking process. If including related pictures, please make sure you use screenshots but not directly use photos taken by your smartphones.

Attendance Policy

Attendance is required. Classes are run on the basis of class interaction. Attendance is determined by class participation in class activities and online. Students must be prepared, and participate in class and in online individual/group discussions, and complete the course modules in order to understand and incorporate the rhetorical strategies and processes used to complete the projects. Participation is counted in the points awarded for the final grade.

Each Student can skip one class without excuses. **However, you need to notice me at least one hour before the class begin. Fail to notice me will be viewed as missing and influence your attendance points.**

Netiquette

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 to keep this in mind as we communicate online. Words in print may seem harmless, but they could emotionally injure when working at a distance. Hence, it is vitally important that we are conscious of how we communicate while working at a distance.

For example, avoid the use of caps in your electronic messages, as wording in caps comes across as shouting. The standard practice ("Netiquette") for participation in networked discussion requires that all participation be focused on the topic at hand, not become personalized, and be substantive in nature. A person may certainly disagree with someone else's view, but you must do so respectfully; you may express strong beliefs but you must allow for differing opinions.

Please observe the following:

- You are required to check the Blackboard course shell daily for messages, updates

and assignments.

Always consider audience. Remember that members of the class and the instructor will be reading any postings.

- Respect and courtesy must be provided to fellow classmates and the instructor at all times, in all contexts. No harassment or inappropriate postings will be tolerated.
- Be professional and careful in what you say about others.
- When reacting to someone else's message, address and focus on the ideas, not the person who posted them.
- Be careful when using sarcasm and humor. Without face-to-face communications your joke may be viewed as criticism.
- Blackboard is not a public internet venue; all postings to it should be considered private and confidential. Whatever is posted on in these online spaces is intended for classmates and professor only. Please do not copy documents and paste them to a publicly accessible website, blog, or other space. If students wish to do so, they have the ethical obligation to first request the permission of the writer(s).
- The obstruction or disruption of any group activity, discussion board or any other course activity 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 including withdrawal from the course.

Scholastic Integrity

UTEP prides itself on its standards of academic excellence. In all matters of intellectual pursuit, UTEP faculty and students must strive to achieve based on the quality of the work produced by the individual. Students are expected to uphold the highest standards of academic integrity. Any form of scholastic dishonesty is an affront to the

pursuit of knowledge and jeopardizes the quality of the degree awarded to all graduates of UTEP. Any student who commits an act of scholastic dishonesty is subject to discipline. Academic dishonesty is prohibited and is considered a violation of the UTEP Handbook of Operating Procedures (HOOP). 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 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. To learn more HOOP: Student Conduct and Discipline.

SPECIAL NOTE TO SCHOLASTIC DISHONESTY POLICY

Study groups are popular at UTEP and are encouraged in this course. Additionally, "team" solutions will be required at times during the semester. When applicable, these team solutions are SPECIFICALLY AND EXPLICITLY allowed on given assignments and are part of an increasing focus on "teams" in the workplace. However, individual answers are required where EXPLICIT instructions are not received involving group work. Answers to questions/problems (1) copied directly from the book or (2) consisting of substantially the same wording as other papers in the class will receive zero or split credit, respectively. Relying on the understanding of another person will leave you unprepared to deal with exam material.

Copyright Infringement and Plagiarism

Copying a textbook, or any other copyrighted material is a violation of U. S. copyright law. Violation of U. S. copyright law can result in civil damages up to \$100,000 for each work copied. Copying of textbooks or any other copyrighted material is not "fair use" under the Copyright Act. The "fair use doctrine" only permits non-commercial copying of part (in general, not more than 10%) of a copyrighted work. Do not take credit for

work that is not your own by copying and pasting from the internet, failing to cite sources of information, failing to attribute direct quotes to their original author, or submitting your work from another course without prior permission.

Calendar and Modules Subject To Modification

The calendar provided for the course is **a "best estimate" schedule for the class.** Unexpected scheduling problems and developing course materials may result in a modification of the schedule. Current events may also cause the elimination or substitution of other material that may become more relevant. You may rely on this course schedule as a BASIC outline for the course. The schedule is not a contractual agreement and is subject to change. Students will receive guidance concerning alterations to the schedule through announcements. Regardless of the ordering of material covered, stay up with the scheduled reading assignments. Because of the nature of the material and texts, course requirements are designed to aid in developing an integrated understanding of the material with the full semester in mind. Discussion boards, quizzes and assignments are designed with the assumption that you have read relative materials prior to participation.

Accommodations Policy

Students requesting an accommodation based on a disability must register with the UTEP Center for Accommodations and Support Services. If you have or believe you have a disability that may impact your ability to succeed in a class, whether it be online or face-to-face, you may wish to contact the Center for Accommodations and Support Services (CASS) to show documentation of a disability or to register for testing and services. Students who have been designated as disabled must reactivate their standing with the CASS yearly. If you feel that you may have a disability requiring accommodations and/or modifications, contact CASS at (915) 747-5148.

You also can visit the CASS website at <http://sa.utep.edu/cass/> or the CASS office in Room 108 East Union Building.

This course is ADA compliant by providing PDF's and closed-captioning for multimedia when needed.

Student Resources

UTEP provides a variety of student services and support:

UTEP Library: Access a wide range of resources including online, full-text access to thousands of journals and eBooks plus reference service and librarian assistance for enrolled students.

- **Help Desk:** Students experiencing technological challenges (email, Blackboard, software, etc.) can submit a ticket to the UTEP Helpdesk for assistance. Contact the Helpdesk via phone, email, chat, website, or in person if on campus.
- **University Writing Center (UWC):** Submit papers here for assistance with writing style and formatting, ask a tutor for help and explore other writing resources.
- **Military Student Success Center:** UTEP welcomes military-affiliated students to its degree programs, and the Military Student Success Center and its dedicated staff (many of whom are veterans and students themselves) are here to help personnel in any branch of service to reach their educational goals.