

2015

## ACCT 311-01-02 Introduction to Taxation

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*"We educate students of business, enabling them to improve organizations and society, consistent with the Jesuit tradition."*

**Williams College of Business Mission Statement**

**Fall 2015 Instructional Syllabus  
ACCT 311: Introduction to Taxation**

Section 01: Mon/Wed 8:00 – 9:40, SMH 141

Section 02: Mon/Wed 1:00 – 2:40, SMH 141

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Faculty: David Randolph, Ph.D., CPA

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Office Hours: Mon 9:45am—12:45pm, Wed 9:45am—12:45pm; other times by appointment, drop-ins welcome.

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**Textbook:** 7th edition of Spilker et al (McGraw-Hill) Federal Taxation. You may use either the *Essentials of Federal Taxation* version (ISBN# 9781259415050) or the *Individual & Business Entities* version (ISBN# 9781259334870). If you plan to enroll in Xavier's MACC program you will later take MAAC 611 and are advised to buy the *Individuals & Business Entities* version for use in both ACCT 311 and MAAC 611.

**Course Objectives:** ACCT 311 contributes to the Williams College of Business mission by introducing students to the effects of taxation on individuals and business entities. The course includes the study of compliance, planning, research, and ethical issues. Students successfully completing the course should meet the following Williams College of Business learning goals:

- **Critical Thinking** ~ improve ability to think logically, reason quantitatively, and utilize appropriate analytical techniques and technology when evaluating and making decisions.
- **Ethics and Social Responsibility** ~ recognize ethical issues related to matters of taxation and be prepared, and willing, to serve as responsible and professional members of society.
- **Personal and Professional Development** ~ be well prepared for future careers and appreciate the importance of continuous professional development and life-long learning.

**Academic Honesty:** All of the course assignments are to be considered individual assignments, unless specifically identified by the professor as a group project. Do not share with others assignments that are submitted for grading; I do not make a distinction between "copier" and "copyee." Academic life requires a trust based upon integrity of the written and spoken word. Violations of ethical behavior will not be tolerated at Xavier University. These include all forms of cheating, plagiarism, and unauthorized assistance on assignments and tests. Any evidence of academic dishonesty on course assignments will be dealt with according to University policy: [http://catalog.xavier.acalog.com/content.php?catoid=6&navoid=216#Academic\\_Honesty](http://catalog.xavier.acalog.com/content.php?catoid=6&navoid=216#Academic_Honesty)

**Withdrawals and Changes in Enrollment Status:** Please consult the University's Academic Calendar to be aware of the deadlines for making changes in registration and/or withdrawing from class. <http://www.xavier.edu/registrar/calendars/>

**Learning Disabilities:** Pursuant to Section 504 of the Vocational Rehabilitation Act of 1973 and with Disabilities Act, academic adjustments that are reasonable and appropriate accommodations will be made for those students with learning disabilities. For a student to receive valid and warranted accommodation, he or she must register with the Xavier University Learning Assistance Center at the beginning of the semester. After the student has received counseling and evaluation, the director of the LAC will generate documentation identifying appropriate accommodation. This confidential documentation will then be discussed and signed by the Instructor and the student. Please note that the Instructor is not able to evaluate learning disabilities, determine appropriate accommodation, or evaluate medical or other pertinent documents. Xavier University LAC staff members must perform these tasks.

## **Office of Student Success**

The Staff in the Office of Student Success is available to assist students to make the most of their Xavier experience. Personal staff consultations, success coaching, referrals to on-campus Solution Centers, and guiding students to effectively navigate their college experience are central to our work. Please visit [www.xavier.edu/student-success](http://www.xavier.edu/student-success) to learn more or visit us in Room 514 Conaton Learning Commons. Phone: 513-745-3036. Email: [studentretention@xavier.edu](mailto:studentretention@xavier.edu)

## **Grading:**

1. Grades are awarded based on percentage of total points earned according to the following distribution:  
A 93-100%; A- 90-93%; B+ 88-89%; B 83-87 %; B- 80-82%; C+ 78-79%; C 73-77 %; C- 70-72%; D 60-69%; F 0-59%.
2. The grade of "I" (Incomplete) is not assigned; all assignments and grading criteria are to be completed during the semester. No extra-credit assignments will be available.
3. Points are accumulated based on the following assignments:

Examinations (5)	500 points (100 points each)
Research Assignment	30
Tax Returns:	
Individual Return #1	20
Individual Return #2	40
Individual Return #3	40
Individual Return #4	<u>70</u>
Total Points	<u>700</u>

4. Students are expected to sit for examinations at the scheduled time. Those absent will receive a score of zero. Extreme circumstances may justify an exception, if the Instructor is notified in advance and if the Instructor considers the reason to be appropriate. Being academically unprepared and/or having another examination on the same day are not appropriate reasons.
5. Department of Accountancy policy on the use of calculators: During examinations, cell phones and/or calculators that are programmable and/or capable of receiving data downloaded from a computer may not be used.

## **Class Preparation and Conduct:**

1. Turn off cell phones and other electronic devices before class begins.
2. Complete assigned readings and computational exercises PRIOR to class time. PowerPoint slides that outline course material for each chapter are available on Canvas. The slides are designed to actively immerse you into the material before it is covered in class. The slides are incomplete, in that you are asked to provide definitions, fill in blanks, and perform computations – material that I will later review in class.
3. Bring the textbook to all class meetings. You may share with a classmate sitting beside you if he/she is willing.
4. Avoid the situation of this student, who emailed me less than twenty-four hours prior to the final exam - having never come to see me during office hours or seek my assistance in any way throughout the semester:

*“Professor Randolph, as I continue to study for the final tomorrow, I grow more and more nervous. My grades have been consistently under the class average, and I worry that if I do not do very well on this test tomorrow that I will not graduate. I know this is very short notice, but I just wanted to express my deep concern and was wondering if there are any sections that I should spend extra time learning and understanding in order to optimize my chance to do well tomorrow. If there is any advice you could give me I would greatly appreciate it.”*

Do not procrastinate. Practice, practice, practice... prepare for class and study regularly. Arrange to meet with me, or a tutor, if you need assistance. Schedule the meeting in a timely fashion, contemporaneous with in-class coverage of course material.

To quote Benjamin Franklin:

*“By failing to prepare, you are preparing to fail.”*

## Tentative Course Schedule<sup>1</sup>

Date	Textbook Coverage	<i>Essentials of Taxation</i> textbook -- end of chapter problems
<u>Wk #1</u> Aug 24 Aug 26	Ch. 1 Ch. 2	Ch #1: 8, 10—14, 17, 18, 23, 24, 28, 34—48, 51, 52 Ch #2: 2, 3, 6—10, 13, 18, 20, 34, 43, 44, 47—52, 54, 55, 58
<u>Wk #2</u> Aug 31 Sept 2	Ch. 3	Ch #3: 1, 2, 4, 7—10, 15—18, 20, 22, 23, 26, 31, 32, 34, 36—39, 45, 48, 49, 50, 52, 53
<u>Wk #3</u> <b>Sept 7</b>  Sept 9	<b>Labor Day – no class</b>  <b>EXAM #1</b>	
<u>Wk #4</u> Sept 14 Sept 16	Ch. 4	Ch #4: 1—4, 6—12, 14, 16, 17, 22, 23, 26, 27, 28, 30—36, 40—46, 48, 49
<u>Wk #5</u> Sept 21 Sept 23	Ch. 5	<i>~ Individual Income Tax Return 1 approximately here</i> Ch #5: 1, 4, 5, 6, 9, 11, 12, 14, 17—20, 22—26, 31, 32, 33, 38, 44, 48, 51, 52, 53, 55—58, 62, 64, 66, 71, 74, 88
<u>Wk #6</u> Sept 28 Sept 30	Catch up / Review  <b>EXAM #2</b>	
<u>Wk #7</u> Oct 5 Oct 7	Ch. 6 (pp. 23-31, 33-36)	Ch #6: 21—27, 30, 51, 54, 55, 56, 58—64, 66
<u>Wk #8</u> Oct 12 Oct 14	Ch. 7	Ch #7: 2, 3, 4, 6, 12, 29, 32, 35—41, 43, 45, 52, 53  <i>~ Individual Income Tax Return 2 approximately here</i>
<u>Wk #9</u> Oct 19 Oct 21	Ch. 8 (pp. 1-14, 26-42) Catch up / Review	Ch #8: 6—13, 28, 35, 49, 52—55, 72, 74, 80, 81

<sup>1</sup> All dates and assignments in this syllabus are subject to change at the sole discretion of the Instructor. Verbal notification during any regularly scheduled class period, or email, will be considered sufficient notification to effect such change under this syllabus.

## Tentative Course Schedule<sup>2</sup>

Date	Textbook Coverage	<i>Essentials of Taxation</i> textbook -- end of chapter problems
<u>Wk #10</u> <b>Oct 26</b>  Oct 28	<b>EXAM #3</b>  Ch. 6 (pp. 1-22, 32) Ch. 8 (pp. 15-25)	Ch #6: 9, 10, 11, 13, 15, 36, 39, 40—43, 44(parts a-c) Ch #8: 21, 23, 24, 25, 66—69
<u>Wk #11</u> Nov 2 Nov 4	Ch. 9	<i>~ Individual Income Tax Return 3 approximately here</i>  Ch #9: 8—11, 16, 18, 25, 28—31, 33—36, 38, 39, 40, 45—53, 55, 57, 60—62, 64, 69, 75, 76, 77, 79, 80
<u>Wk #12</u> Nov 9 Nov 16	Ch. 10	Ch #10: 4, 22—24, 34, 38, 45—49, 53—56, 59, 63, 64, 66—68
<u>Wk #13</u> Nov 16  <b>Nov 18</b>	Catch-up / Review  <b>EXAM #4</b>	
<u>Wk #14</u> Nov 23  <b>Nov 25</b>	Ch. 11  <b>Thanksgiving – no class</b>	Ch #11: 2—8, 12, 20, 21, 24, 32, 39, 41, 42, 43, 47, 50, 51, 53, 56, 60, 67
<u>Wk #14</u> Nov 30  Dec 2	Ch. 12	<i>~ Individual Tax Return 4 approximately here</i>  Ch #12: 4, 5, 9, 10, 13—15, 24, 25, 36, 37, 41, 53, 54, 56(a)-(c), 58, 59, 61, 65, 66
<u>Wk #15</u> Dec 7 Dec 9	Select portions Ch. 13 & 15	Ch #13: 15—23, 25—27, 29, 33—35, 39, 72, 73, 76, 78, 79, 82, 105, 106 parts (a) and (b)  Ch. 15: 1, 2, 7, 18-22, 25-34, 59, 61(a), 65, 68, 70, 73, 76
<u>Wk #16</u>  Final Exams	<b>EXAM #5</b>	<a href="http://www.xavier.edu/registrar/calendars/fall-exam-schedule.cfm">http://www.xavier.edu/registrar/calendars/fall-exam-schedule.cfm</a>  <b>Section 01: Wednesday, Dec 16, 8:00—9:50 a.m.</b> <b>Section 02: Wednesday, Dec 16, 2:00—3:50 p.m.</b>

<sup>2</sup> All dates and assignments in this syllabus are subject to change at the sole discretion of the Instructor. Verbal notification during any regularly scheduled class period, or email, will be considered sufficient notification to effect such change under this syllabus.