ACNT 1331 – Federal Individual Income Taxes
CRN 29891- 16-Week Spring 2013
BSCC - Room 203 | 6:00PM - 9:00PM | Tuesday
1/15/2013-5/7/2013
3 hour lecture course / 48 hours per semester/ 16 weeks

Instructor Contact Information:

<table>
<thead>
<tr>
<th>Instructor Name:</th>
<th>Ronnie Desbrow</th>
</tr>
</thead>
<tbody>
<tr>
<td>Phone #:</td>
<td>281-770-4853</td>
</tr>
<tr>
<td>Email:</td>
<td><a href="mailto:Ronald.Desbrow@hccs.edu">Ronald.Desbrow@hccs.edu</a></td>
</tr>
</tbody>
</table>

Office location and hours
Please feel free to contact me concerning any problems that you are experiencing in this course. You do not need to wait until you have received a poor grade before asking for my assistance. Your performance in my class is very important to me. I am available to hear your concerns and any suggestions you may have. Contact me at the phone number listed above.

Course Description
ACNT 1331 is an introduction to the tax laws as currently implemented by the Internal Revenue Service and provides a working knowledge of preparing taxes for the individual. The course covers the following subjects regarding the taxation of individuals; gross income, deductions, losses, credits, tax computations, basis determination, capital gains and losses, depreciable business property, and installment sales.

Prerequisites
ACCT 2302 Principles of Accounting II-Managerial Accounting
Course Goal
The primary purpose of Federal Income tax for Individuals is to provide the students with a comprehensive course covering individual taxation. The course is designed to meet the needs of those students who are preparing for a career in accounting and/or taxation.

Course Student Learning Outcomes (CLO)
Students will:
1. Understand and work with the federal tax laws with respect to individual income taxes.
2. Identify the appropriate tax forms to use in preparing the Federal Individual Income tax returns.
3. Prepare appropriate tax returns for the Federal Individual Income taxes.

Learning objectives
The student will be able to:
1. Show understanding of federal income tax laws for individuals.
2. Show understanding of accounting and reporting of taxes and losses.
3. Show understanding of which tax forms are needed in the preparation of federal individual income tax returns and demonstrate income tax knowledge by preparing federal income tax returns for individuals.

SCANS or Core Curriculum Statement
The Secretary’s Commission on Achieving Necessary Skills (SCANS) from the U.S. Department of Labor was asked to examine the demands of the workplace and whether our students are capable of meeting those demands. Specifically, the Commission was directed to advise the Secretary on the level of skills required to enter employment. In carrying out this charge, the Commission was asked to do the following:

- Define the skills needed for employment
- Propose acceptable levels of proficiency
- Suggest effective ways to assess proficiency, and
- Develop a dissemination strategy for the nation’s schools, businesses, and homes

SCANS research verifies that what we call workplace know-how defines effective job performance today. This know-how has two elements: competencies and a foundation. This report identifies five competencies and a three-part foundation of skills and personal
qualities that lie at the heart of job performance. These eight requirements are essential preparation for all students, whether they go directly to work or plan further education. Thus, the competencies and the foundation should be taught and understood in an integrated fashion that reflects the workplace contexts in which they are applied.

<table>
<thead>
<tr>
<th>Workplace Competencies</th>
<th>Foundation Skills</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Resources:</strong> allocating time, money, materials, space, staff</td>
<td><strong>Basic Skills:</strong> reading, writing, arithmetic and mathematics, speaking and listening</td>
</tr>
<tr>
<td><strong>Interpersonal Skills:</strong> working on teams, teaching others, serving customers, leading, negotiating, and working well with people from culturally diverse backgrounds</td>
<td><strong>Thinking Skills:</strong> thinking creatively, making decisions, solving problems, seeing things in the mind’s eye, knowing how to learn, and reasoning</td>
</tr>
<tr>
<td><strong>Information:</strong> acquiring and evaluating data, organizing and maintaining files, interpreting and communicating, and using computers to process information</td>
<td><strong>Personal Qualities:</strong> individual responsibility, self-esteem, sociability, self-management and integrity</td>
</tr>
<tr>
<td><strong>Systems:</strong> understanding social, organizational, and technological systems, monitoring and correcting performances, and designing or improving systems</td>
<td></td>
</tr>
<tr>
<td><strong>Technology:</strong> selecting equipment and tools, applying technology to specific tasks, and maintaining and troubleshooting technologies</td>
<td></td>
</tr>
</tbody>
</table>

**SCANS** workplace competencies and foundation skills have been integrated into Federal Income Tax for Partnerships and Corporations, and are exhibited in the SCANS schedule.

**Course Calendar for chapter lecture, on-line chapter assessments, Individual tax return problem and sectional/final examinations is stated below. The Course Calendar (and any revisions) is also located on Eagle On Line**
ACNT 1331 Spring 2013 Course Calendar and Assignments

<table>
<thead>
<tr>
<th>Wk</th>
<th>Date</th>
<th>Ch</th>
<th>Description</th>
<th>Due Dates - Quizzes (2 attempts) and Tests, Problems Close</th>
<th>Problem Assignments, Quizzes and final exam using Connect *; Exams 1 &amp; 2 in class</th>
<th>Total Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1/15/2013</td>
<td>1</td>
<td>Welcome &amp; Introduction to Tax</td>
<td>1/28/2013 @ 6:00 am</td>
<td>Pr 37, 47, 49, 51, 54, 60 and Quiz</td>
<td>20</td>
</tr>
<tr>
<td>2</td>
<td>1/22/2013</td>
<td>2</td>
<td>Tax Compliance, IRS &amp; Tax Authorities</td>
<td>2/4/2013 @ 6:00 am</td>
<td>Quiz</td>
<td>20</td>
</tr>
<tr>
<td>3</td>
<td>1/29/2013</td>
<td>4</td>
<td>Individual Income Tax Overview</td>
<td>2/11/2013 @ 6:00 am</td>
<td>Pr 26, 27, 28, 29, 50, 55, 56 and Quiz</td>
<td>20</td>
</tr>
<tr>
<td>4</td>
<td>2/5/2013</td>
<td>5</td>
<td>Gross Income and Exclusions</td>
<td>2/18/2013 @ 6:00 am</td>
<td>Pr 45, 50, 55, 57, 58, 63, 67, 71, 73, 74 and Quiz</td>
<td>20</td>
</tr>
<tr>
<td>5</td>
<td>2/12/2013</td>
<td>6</td>
<td>Individual Deductions</td>
<td>2/18/2013 @ 6:00 am</td>
<td>Pr 34, 40, 41, 42, 45, 49, 53, 56, 59, 60 and Quiz</td>
<td>20</td>
</tr>
<tr>
<td>6</td>
<td>2/19/2013</td>
<td></td>
<td>Exam 1 Chapters 1-6 (excluding 3)</td>
<td>In class</td>
<td>20 MC and 4-6 problems</td>
<td>100</td>
</tr>
<tr>
<td>7</td>
<td>2/26/2013</td>
<td>7</td>
<td>Individual Income Tax Computation &amp; Tax Credits</td>
<td>3/11/2013 @ 6:00 am</td>
<td>Pr 50, 52, 56, 57, 62, 69, 72, 74, 79, 84 and Quiz</td>
<td>20</td>
</tr>
<tr>
<td>8</td>
<td>3/5/2013</td>
<td>8</td>
<td>Business Income, Deductions, &amp; Accounting Methods</td>
<td>3/18/2013 @ 6:00 am</td>
<td>Pr 47, 49, 50, 55, 57, 60, 65, 80, 83 and Quiz</td>
<td>20</td>
</tr>
<tr>
<td></td>
<td>3/12/2013</td>
<td></td>
<td>Spring Break-No Class</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>3/19/2013</td>
<td>9</td>
<td>Property Acquisition &amp; Cost Recovery</td>
<td>4/1/2013 @ 6:00 am</td>
<td>Pr 39, 41, 45, 47, 50, 58, 61, 68, 69, 70 and Quiz</td>
<td>20</td>
</tr>
<tr>
<td>10</td>
<td>3/26/2013</td>
<td>10</td>
<td>Property Dispositions</td>
<td>4/8/2013 @ 6:00 am</td>
<td>Pr 32, 37, 40, 42, 45, 47, 52, 57, 61, 63 and Quiz</td>
<td>20</td>
</tr>
<tr>
<td>11</td>
<td>4/2/2013</td>
<td>11</td>
<td>Investments</td>
<td>4/8/2013 @ 6:00 am</td>
<td>Pr 47, 53, 65, 66, 77, 83, 84 and Quiz</td>
<td>20</td>
</tr>
<tr>
<td>12</td>
<td>4/9/2013</td>
<td></td>
<td>Exam 2 (Chapters 7-11)</td>
<td>In class</td>
<td>20 MC and 4-6 problems</td>
<td>100</td>
</tr>
<tr>
<td>13</td>
<td>4/16/2013</td>
<td>12</td>
<td>Compensation</td>
<td>4/29/2013 @ 6:00 am</td>
<td>Pr 27, 28, 29, 35, 38, 43, 47, 52 and Quiz</td>
<td>20</td>
</tr>
<tr>
<td>14</td>
<td>4/23/2013</td>
<td>13</td>
<td>Retirement savings &amp; Deferred Compensation</td>
<td>5/6/2013 @ 6:00 am</td>
<td>Pr 51, 56, 57, 61, 66, 82, and Quiz</td>
<td>20</td>
</tr>
<tr>
<td>15</td>
<td>4/30/2013</td>
<td>14</td>
<td>Tax Consequences of Home Ownership</td>
<td>5/6/2013 @ 6:00 am</td>
<td>Pr 37, 44, 48, 49, 55, 59, 60 and Quiz</td>
<td>20</td>
</tr>
<tr>
<td>15</td>
<td>4/30/2013</td>
<td></td>
<td>Form 1040 Income Tax Return</td>
<td>4/30/2013 @ 6:00 pm</td>
<td>Tax Problem</td>
<td>100</td>
</tr>
<tr>
<td>16</td>
<td>5/7/2013</td>
<td></td>
<td>Final Exam (All chapters) Opens 5/5/2013@12:01 am</td>
<td>5/7/2013 @ 12:00 pm</td>
<td>40 MC/</td>
<td>100</td>
</tr>
</tbody>
</table>

**Total Points** 660

**Instructional Methods**

ACNT 1331 is a required, elective, or prerequisite course depending upon program or accounting courses. As an instructor, I want my students to be successful. I feel that it is my responsibility to provide you with knowledge concerning the field of accounting, modeling good teaching strategies, and organizing and monitoring the class experience that allows you to connect the information that you learn in this course to the real world of accounting.
As a student wanting to learn about the field of accounting, it is your responsibility to read the textbook, submit assignments on the due dates, study for the exams, participate in classroom activities, attend class, and enjoy yourself while experiencing the real world of accounting.

As I believe that engaging the students in the learning process is essential for teaching to be effective, you will spend the majority of class time involved in collaborative activities. You will be involved in discussions with your classmates and your instructor. As you will want to contribute to these discussions, you will need to come to class prepared to discuss, analyze and evaluate information from your text.

**Student Assignments**
Assignments have been developed that will enhance your learning. To better understand a topic, you will be given assignments on key information that you will need to remember for your success in your career as an accountant. Students will be required to successfully complete the homework and chapter quizzes from your text using your Connect homework management system. Due dates are given within Connect and also shown on the course schedule. Instructions on using Connect are found under Topics in Eagle On-line.

You can access Connect by using the shortcut in Eagle On Line. You can also access Connect directly by using the following url.

http://connect.mcgraw-hill.com/class/r_desbrow_spring_2013_crn_1331_crn_29891

The chapter quizzes have opening and closing dates. The opening date is when the quiz is available for you to take the quiz. The closing date is the final date you must complete the quiz. Once a chapter quiz closes, it is permanently closed. If you fail to take the quiz, you will receive a zero for the chapter quiz.

The on-line quizzes are generated in such a manner that the assessments for each student are different as the questions are generated randomly by the computer. Each student will receive a different quiz.

The quizzes are labeled as having two attempts which means that if after your first completed submission you wish to retake the assessment again you may do so. This means you will receive a completely different quiz for the second attempt and that the second
attempt must also be completed by the assigned due date. The highest score of the two attempts will be your final score. If you start a second attempt but fail to complete by the due date, the first attempt grade will then be your final grade.

Once you hit the submit button, the quiz is automatically graded and that is considered your one attempt. When working on your quiz, always save your answers but never hit the submit button until you are completely finished and ready for it to be graded.

**Problem assignments and quizzes must be completed by the due dates indicated on the course schedule. There are no extensions. No exceptions will be granted regardless of the excuse. So, it is imperative that you plan ahead to complete the problem assignments and quizzes in a timely manner to avoid receiving a zero for the missed work.**

**Assignments:**
Students will complete a Form 1040 federal income tax problem. See Course Schedule for due date.

**1. 2. and 3. Sectional and Final Exams**

Each in class sectional exam (Exam 1 and Exam 2) will be multiple choice questions and problems. The Final/Exam 3 will be an online assessment consisting of multiple choice/TF questions.

If a student misses an exam, he/she must take the make-up exam at the next class date. However, in rare cases, special arrangements may be made with me to take an exam early.

**Evaluation Requirements:**

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Maximum</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.Sectional Exam (Chapters 1,2,4,5 &amp; 6)</td>
<td>100     points</td>
<td>15.15%</td>
</tr>
<tr>
<td>2.Sectional Exam (Chapters 7-11)</td>
<td>100     points</td>
<td>15.15%</td>
</tr>
<tr>
<td>3.Final Exam (Chapters 1-14 excluding 3)</td>
<td>100     points</td>
<td>15.15%</td>
</tr>
<tr>
<td>4. Chapter on line Quizzes and Problem Assignments</td>
<td>260     points</td>
<td>39.40%</td>
</tr>
<tr>
<td>1 Form 1040 Tax Return Problem</td>
<td>100     points</td>
<td>15.15%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>660     points</td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

**Grading Scale:**
<table>
<thead>
<tr>
<th>Percentage</th>
<th>Grade</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>90 - 100%</td>
<td>A</td>
<td>594-660 points</td>
</tr>
<tr>
<td>80 - 89%</td>
<td>B</td>
<td>528-593 points</td>
</tr>
<tr>
<td>70 - 79%</td>
<td>C</td>
<td>462-527 points</td>
</tr>
<tr>
<td>60 - 69%</td>
<td>D</td>
<td>396-461 points</td>
</tr>
<tr>
<td>BELOW 60%</td>
<td>F</td>
<td>0 to 395 points</td>
</tr>
</tbody>
</table>

**Instructional Materials**


**HCC Policy Statements**

Link: [http://www.hccs.edu/hccs/faculty-staff/policies-procedures-hcc](http://www.hccs.edu/hccs/faculty-staff/policies-procedures-hcc)

**Americans with Disabilities Act (ADA)**

Any student with a documented disability (e.g. physical, learning, psychiatric, vision, hearing, etc.) who needs to arrange reasonable accommodations must contact the Disability Services Office at the respective college at the beginning of each semester. Faculty is authorized to provide only the accommodations requested by the Disability Support Services Office.

To visit the ADA Web site, log on to www.hccs.edu, click Future students, scroll down the page and click on the words Disability Information.

For questions, please contact Donna Price at 713.718.5165 or the Disability Counselor at your college.

District ADA Coordinator - Donna Price - 713.718.5165
Central ADA Counselor - Jaime Torres - 713.718.6164; Martha Scribner - 713.718.6164
Northeast ADA Counselor - Kim Ingram - 713.718.8420
Northwest ADA Counselor - Mahnaz Kolaini - 713.718.5422
Southeast ADA Counselor - Jette Lott - 713.718.7218
Southwest ADA Counselor - Dr. Becky Hauri - 713.718.7910
Coleman ADA Counselor - Dr. Raj Gupta - 713.718.7631

**Academic Honesty**

A student who is academically dishonest is, by definition, not showing that the coursework has been learned, and that student is claiming an advantage not available to other students. The instructor is responsible for measuring each student's individual achievements and also for
ensuring that all students compete on a level playing field. Thus, in our system, the instructor has teaching, grading, and enforcement roles. You are expected to be familiar with the University’s Policy on Academic Honesty, found in the catalog. What that means is: If you are charged with an offense, pleading ignorance of the rules will not help you. Students are responsible for conducting themselves with honor and integrity in fulfilling course requirements. Penalties and/or disciplinary proceedings may be initiated by College System officials against a student accused of scholastic dishonesty. “Scholastic dishonesty” includes, but is not limited to, cheating on a test, plagiarism, and collusion.

Cheating on a test includes:

- Copying from another student’s test paper;
- Using materials not authorized by the person giving the test;
- Collaborating with another student during a test without authorization;
- Knowingly using, buying, selling, stealing, transporting, or soliciting in whole or part the contents of a test that has not been administered;
- Bribing another person to obtain a test that is to be administered.

Plagiarism means the appropriation of another’s work and the unacknowledged incorporation of that work in one’s own written work offered for credit.

Collusion means the unauthorized collaboration with another person in preparing written work offered for credit. Possible punishments for academic dishonesty may include a grade of 0 or F in the particular assignment, failure in the course, and/or recommendation for probation or dismissal from the College System. (See the Student Handbook)

**Student attendance**

It is important that you come to class! Attending class regularly is the best way to succeed in this class. Research has shown that the single most important factor in student success is attendance. Simply put, going to class greatly increases your ability to succeed. You are expected to attend all lecture and labs regularly. You are responsible for materials covered during your absences. Class attendance is checked daily. Although it is your responsibility to drop a course for nonattendance, the instructor has the authority to drop you for
excessive absences.

If you are not attending class, you are not learning the information. As the information that is discussed in class is important for your career, students may be administratively withdrawn by the instructor from a course after accumulating absences in excess of 12.5% hours of instruction. The six hours of class time would include any total classes missed or for excessive tardiness or leaving class early. Administrative withdrawals can affect your financial aid, future enrollment, grade point average, number of courses allowed to withdraw and other detrimental results. See Withdrawal Deadline below.

You may decide NOT to come to class for whatever reason. As an adult making the decision not to attend, you do not have to notify the instructor prior to missing a class. However, if this happens too many times, you may suddenly find that you have “lost” the class.

Poor attendance records tend to correlate with poor grades. If you miss any class, including the first week, you are responsible for all material missed. It is a good idea to find a friend or a buddy in class who would be willing to share class notes or discussion or be able to hand in paper if you unavoidably miss a class.

Class attendance equals class success.

Withdrawal Deadline
If you feel that you cannot complete this course, you will need to withdraw from the course prior to the final date of withdrawal. Before, you withdraw from your course; please take the time to meet with the instructor to discuss why you feel it is necessary to do so. The instructor may be able to provide you with suggestions that would enable you to complete the course. Your success is very important. Beginning in fall 2007, the Texas Legislature passed a law limiting first time entering freshmen to no more than **SIX** total course withdrawals throughout their educational career in obtaining a certificate and/or degree.

To help students avoid having to drop/withdraw from any class, HCC has instituted an Early Alert process by which your professor may “alert” you and HCC counselors that you might fail a class because of excessive absences and/or poor academic performance. It is your responsibility to visit with your professor or a counselor to learn about what, if any, HCC interventions might be available to assist you –
online tutoring, child care, financial aid, job placement, etc. – to stay in class and improve your academic performance.

If you plan on withdrawing from your class, you **MUST** contact an HCC counselor or your professor prior to withdrawing (dropping) the class for approval and this must be done **PRIOR** to the withdrawal deadline to receive a “W” on your transcript. **Final withdrawal deadlines vary each semester and/or depending on class length, please visit the online registration calendars, HCC schedule of classes and catalog, any HCC Registration Office, or any HCC counselor to determine class withdrawal deadlines. **Remember to allow a 24-hour response time when communicating via email and/or telephone with a professor and/or counselor. Do not submit a request to discuss withdrawal options less than a day before the deadline.** If you do not withdraw before the deadline, you will receive the grade that you are making in the class as your final grade.

The final withdrawal deadline for regular term classes is April 1, 2013, 4:30 pm. Please note that the instructor may drop you on or before this date for excessive absences. If the instructor administratively withdraws a student, there is no refund of tuition. The withdrawal may affect your financial aid and may have other affects on your status as a student such as counting towards the limit on number of dropped courses. Classes of other duration (mini-term, flex-entry, 8-weeks, etc.) may have different final withdrawal deadlines. Please visit the online registration calendars or contact the HCC Registrar’s Office to determine class withdrawal deadlines. See **Student Attendance** above.

**Repeat Course Fee**
The State of Texas encourages students to complete college without having to repeat failed classes. To increase student success, students who repeat the same course more than twice, are required to pay extra tuition. The purpose of this extra tuition fee is to encourage students to pass their courses and to graduate. Effective fall 2006, HCC will charge a higher tuition rate to students registering the third or subsequent time for a course. If you are considering course withdrawal because you are not earning passing grades, confer with your instructor/counselor as early as possible about your study habits, reading and writing homework, test taking skills, attendance, course participation, and opportunities for tutoring or other assistance that might be available.

**HCC Student Services Information**
Early Alert
HCC has instituted an Early Alert process by which your professor will “alert” you through counselors of concerns that you might fail a class because of excessive absences and/or poor academic performance.

Classroom Behavior
As your instructor and as a student in this class, it is our shared responsibility to develop and maintain a positive learning environment for everyone. Your instructor takes this responsibility very seriously and will inform members of the class if their behavior makes it difficult for him/her to carry out this task. As a fellow learner, you are asked to respect the learning needs of your classmates and assist your instructor in achieving this critical goal.

Use of Camera and/or Recording Devices
As a student active in the learning community of this course, it is your responsibility to be respectful of the learning atmosphere in your classroom. To show respect of your fellow students and instructor, you will turn off your phone and other electronic devices, and will not use these devices in the classroom unless you receive permission from the instructor.

Use of recording devices, including camera phones and tape recorders, is prohibited in classrooms, laboratories, faculty offices, and other locations where instruction, tutoring, or testing occurs. Students with disabilities who need to use a recording device as a reasonable accommodation should contact the Office for Students with Disabilities for information regarding reasonable accommodations.

Instructor Requirements
As your Instructor, it is my responsibility to:

- Provide the grading scale and detailed grading formula explaining how student grades are to be derived
- Facilitate an effective learning environment through class activities, discussions, and lectures
- Provide a description of any special projects or assignments
- Inform students of policies such as attendance, withdrawal, tardiness and make up
• Provide the course outline and class calendar which will include a description of any special projects or assignments
• Arrange to meet with individual students before and after class as required

To be successful in this class, it is the student’s responsibility to:
• Attend class and participate in class discussions and activities
• Read and comprehend the textbook
• Complete the required assignments and exams:
  o Homework; Project, Sectional Exams (exam-1, exam-2, exam-3), Final Exam
• Ask for help when there is a question or problem
• Keep copies of homework, projects, instructions, e-mails including this syllabus

Program/Discipline Requirements
Assignments (assessments) in electronic format are a discipline requirement of ACNT 1331. Assignments reinforce what you are learning in class by connecting theory to the real world of accounting. The assignments are very important and as such, they must be completed on time or you will not receive a passing grade in this class.

EGLS3 -- Evaluation for Greater Learning Student Survey System
At Houston Community College, professors believe that thoughtful student feedback is necessary to improve teaching and learning. During a designated time, you will be asked to answer a short online survey of research-based questions related to instruction. The anonymous results of the survey will be made available to your professors and division chairs for continual improvement of instruction. Look for the survey as part of the Houston Community College Student System online near the end of the term.