REQUEST FOR COURSE INVENTORY UPDATE

Department: Accounting, Economics, and Finance
Subject Prefix: ACC
Course Number: 3350
Academic Year Effective: 2005-2006
Semester Credit Hours: 3

Title: Introduction to Federal Taxation
Short Course Title: Federal Taxation
HRS/WK:Lec: 3  Lab:  Other:

Complete Catalog Description, Including Prerequisites:
This course provides an introduction to federal taxation. The topics include basic personal taxation and simple corporate taxation with a survey of pass-through entities. Prerequisite: ACC 2301 and 2302 with a grade of "C" or better.

Justification for action:
The course description is being revised to reflect changes in the topics covered in other courses.

Indication of consultation with other departments in which this course is currently a degree requirement:
No other department is affected

Approved:
Chairperson of Department/Division: Date: 10/6/05
Chairperson of Department/Division: Date 10/5/06
Chairperson of College Curriculum Committee: Date 10/6/05
Dean of the College: Date 10/6/05

p. 352
ACC 3350
Introduction to Federal Taxation
Three semester hours. (FL)
This course provides an introduction to taxation by federal, state, and local authorities. The topics include basic personal taxation and simple corporate taxation with a survey of pass-through entities, federal income taxation, federal and state payroll taxation, state franchise taxation, and state sales taxation. Prerequisite: ACC 2301 and ACC 2302 with a grade of "C" or better.
I. MAJOR LEARNING OBJECTIVES OF THE COURSE and STUDENT LEARNING OUTCOMES:

Catalog description: This course provides an introduction to federal income taxation. The topics include basic personal taxation and simple corporate taxation with a survey of pass-through entities. Prerequisite: ACC 2301 and ACC 2302 with a grade of “C” or better.

LEARNING OUTCOMES:
1. Increase the accounting student’s technical knowledge
2. Improve the student’s research skills
3. Improve the student’s writing ability

II. INSTRUCTIONAL ACTIVITIES
(REPORTS/ESSAYS/CASE STUDIES/ORAL PRESENTATIONS/BOOK REVIEWS/RESEARCH PAPERS)

Examinations and activities should be structured so that an auditor could determine that the test questions are related to specific learning objectives.

<table>
<thead>
<tr>
<th>Test Type</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual exam</td>
<td>100</td>
</tr>
<tr>
<td>Corporate exam</td>
<td>100</td>
</tr>
<tr>
<td>Pass-through</td>
<td>100</td>
</tr>
<tr>
<td>Comprehensive final exam</td>
<td>200</td>
</tr>
</tbody>
</table>

Total Points Available 500

III. CALENDAR OF CLASS ACTIVITIES, ASSIGNMENT, AND DUE DATES

To be assigned by the instructor

IV. PREREQUISITES COMPETENCY SKILLS OF THE COURSE (OPTIONAL)
The student should have a basic understanding of business. This understanding is assumed if the student has completed Principles of Financial Accounting and Principles of Managerial Accounting each with a grade of “C” or better.

V. REQUIRED TEXTBOOKS:

VI. DESCRIPTION OF GRADING CRITERIA
Grades are recorded from "A" to "F". The instructor will evaluate your performance for the entire term. Numerical values corresponding to these letters are approximately as follows and will be used as a guide in awarding grades:
<table>
<thead>
<tr>
<th>Grade</th>
<th>Percent of points</th>
<th>Description of Accumulated Performance</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>90-100</td>
<td>EXCELLENT</td>
</tr>
<tr>
<td>B</td>
<td>80-89</td>
<td>GOOD</td>
</tr>
<tr>
<td>C</td>
<td>70-79</td>
<td>AVERAGE</td>
</tr>
<tr>
<td>D</td>
<td>60-69</td>
<td>PASSING</td>
</tr>
<tr>
<td>F</td>
<td>BELOW 60</td>
<td>FAILURE</td>
</tr>
</tbody>
</table>

I  Incomplete: given to a student who is passing but has not completed a term paper, examination or other required work (rarely given). Contracts must be signed by both the student and the instructor clearly explaining what is needed to complete the course.

W  Dropped: given when a student has officially dropped or withdrawn from the course in accordance with university policy. **Late withdrawals (after the official withdrawal date has passed) WILL NOT BE APPROVED.**

Other information:

Should a faculty member discover that a student has committed plagiarism, the student will receive a grade of "F" in that course and the matter will be referred to the Executive Director of Student Life for possible disciplinary action.

The Copyright Act of 1976 grants to copyright owners the exclusive right to reproduce their work and distribute copies of their work. Works that receive copyright protection include published works such as a textbook. Copying a textbook without permission from the owner of the copyright may constitute copyright infringement. Civil and criminal penalties may be assessed for copyright infringement. Civil penalties include damages up to $100,000; criminal penalties include a fine of up to $250,000 and imprisonment.

The University is composed of a diverse student body who have a number of different religious beliefs. Reasonable accommodations will be made to allow students to practice their beliefs. It is the responsibility of the student to inform the instructor in advance when there is a conflict between scheduled classroom activities (examinations, quizzes, etc.) and religious holidays. Students diagnosed with ADA recognized problems should contact Student Counseling at 326-2230. Students who have not been diagnosed with an ADA condition but feel that they might be eligible for assistance under the provisions of ADA are encouraged to contact Student Counseling.