

TEXAS A&M INTERNATIONAL UNIVERSITY

REQUEST FOR COURSE INVENTORY UPDATE

Edit X Add ___ Delete ___

Department: Accounting, Economics, and Finance Academic Year Effective: 2005-2006
 Subject Prefix: ACC Course Number: 3350 Semester Credit Hours: 3
 Title: Introduction to Federal Taxation HRS/WK: Lec: 3 Lab: Other:
 Short Course Title: Federal Taxation

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 Curriculum Committee [Signature] Date: 10/6/05

Chairperson of Department/Division [Signature] Date 10/5/06

Chairperson of College Curriculum Committee [Signature] Date 10/6/05

Dean of the College [Signature] Date 10/6/05

ACC 3350

~~Introduction to~~ Federal Taxation

Three semester hours. (FL)

This course provides an introduction to ~~taxation by federal taxation, 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.

Dr. Bill Cargill

TEXAS A&M INTERNATIONAL UNIVERSITY
ACC 3350 Introduction to Taxation
Semester Offered

OFFICE:	Pellegrino Hall 304C	PHONE #:	326-2501		
DAY	OFFICE HOURS	COURSE	CLASS HOURS	CLASSROOM	

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.

Individual exam	100 points
Corporate exam	100
Pass-through	100
Comprehensive final exam	200

Total Points Available	500
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III. CALENDAR OF CLASS ACTIVITIES, ASSIGNMENT, AND DUE DATES

Date	Topic
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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:

Pope, Anderson, and Kramer, Federal Taxation 2004 Individuals, Prentice Hall ISBN 0-13-104702-7 or equivalent current edition

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:

Grade	Percent of points Accumulated	Description of Performance
A	90-100	EXCELLENT
B	80-89	GOOD
C	70-79	AVERAGE
D	60-69	PASSING
F	BELOW 60	FAILURE

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.