REQUEST FOR COURSE INVENTORY UPDATE

Subject Prefix: ACC  Course Number: 3351  Semester Credit Hours: 3
Title: Federal Taxation II  HRS/WK: Lec: 3  Lab: Other:
Short Course Title: Federal Taxation of Corporations, Partnerships, and Estates

Complete Catalog Description, Including Prerequisites:
Federal income tax regulations applicable to partnerships and corporations together with preparation of Federal tax returns for such businesses. Prerequisite: ACC 3350 with a grade of "C" or better.

Justification for action:
This course is being replaced by Multi-jurisdictional taxation.

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: [Signature] Date: 10/6/05
Chairperson of Department/Division: [Signature] Date: 10/5/05
Chairperson of College Curriculum Committee: [Signature] Date: 10/4/05
Dean of the College: [Signature] Date: 10/6/05
TEXAS A&M INTERNATIONAL UNIVERSITY

REQUEST FOR COURSE INVENTORY UPDATE

Edit ___ Add ___ Delete ___

Department: Accounting, Economics and Finance  Academic Year Effective: 2005-06

Subject Prefix: ACC  Course Number: 3351  Semester Credit Hours: 3

Title: Multi-jurisdictional Taxation  HRS/WK: Lec: 3  Lab: Other:

Short Course Title: All forms of taxation below Federal income taxation including State income tax, sales tax, franchise tax, and other local taxation

Complete Catalog Description, Including Prerequisites:
This course covers all forms of taxation below Federal income taxation including State income tax, sales tax, franchise tax, and other local taxation. Particular emphasis is given to new taxes and emerging state and regional taxation issues. ACC 3350 with a grade of "C" or better.

Justification for action:
This course replaces ACC 3351 Federal Taxation II.

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

Chairperson of Department/Division  [Signature]  Date 10/5/05
Chairperson of College Curriculum Committee  [Signature]  Date 10/5/05
Dean of the College  [Signature]  Date 10/6/05
ACC 3351

Federal Taxation II  Multi-jurisdictional Taxation

Three semester hours. (SP)

This course covers all forms of taxation below Federal income taxation including State income tax, sales tax, franchise tax, and other local taxation. Particular emphasis is given to new taxes and emerging state and regional taxation issues. Federal income tax regulations applicable to partnerships and corporations together with preparation of Federal tax returns for such businesses. Prerequisite: ACC 3350 with a grade of "C" or better.
I. MAJOR LEARNING OBJECTIVES OF THE COURSE and STUDENT LEARNING OUTCOMES:

Catalog description: This course covers all forms of taxation below federal income taxation including, state income taxation, sales and use tax, franchise tax, and other local taxation. Particular emphasis is given to new taxes and emerging state and regional taxation issues. Prerequisite: Acc 3350 with a grade of “C” or better.

LEARNING OUTCOMES:
1. Increase the accounting student’s technical knowledge.
2. Improve the student’s writing ability through writing assignments
3. Improve the student’s analytical thinking by requiring research of emerging issues
4. Improve the student’s presentation skills by requiring class reports

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

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Problem assignments</td>
<td>100</td>
</tr>
<tr>
<td>Written reports</td>
<td>100</td>
</tr>
<tr>
<td>Research assignments</td>
<td>100</td>
</tr>
<tr>
<td>Class presentations</td>
<td>100</td>
</tr>
<tr>
<td>Periodic tests</td>
<td>200</td>
</tr>
<tr>
<td>Comprehensive final exam</td>
<td>400</td>
</tr>
</tbody>
</table>

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

To be assigned by the instructor.

IV. PREREQUISITES COMPETENCY SKILLS OF THE COURSE

Completion of Acc 3350 with a grade of “C” or better

V. REQUIRED TEXTBOOKS:

Or equivalent books selected by the instructor

VI. DESCRIPTION OF GRADING CRITERIA

GRADES ARE RECORDED FROM "A" TO "F". NUMERICAL VALUES CORRESPONDING TO THESE LETTERS ARE APPROXIMATELY AS FOLLOWS
<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 70</td>
<td>FAILURE</td>
</tr>
<tr>
<td>I</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>W</td>
<td>DROPPED: GIVEN WHEN A STUDENT HAS OFFICIALLY DROPPED OR WITHDRAWN FROM THE COURSE IN ACCORDANCE WITH UNIVERSITY POLICY.</td>
<td></td>
</tr>
</tbody>
</table>

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.