ACCT 2350, Taxation Course Syllabus

Course Description

An introduction to Federal Income Taxation. Topics include individual and corporate tax law and preparation of returns with emphasis on individual returns. **Prerequisite(s):** ACCT 1020 with a grade of "C" or higher.

Course Outcomes

Upon the successful completion of the course, the student will be able to:

1. Prepare tax returns for individuals that are employees or operate a small business.
2. Demonstrate the method of completing taxpayer returns according to Internal Revenue Service requirements.
3. Apply tax law to determine what deductions and credits a taxpayer can use on a federal tax return.
4. Discuss or identify federal tax concepts and terminology.

The following are general education objectives which support course outcomes:

1. Locate, evaluate, and use multiple sources of information to determine and substantiate your decision.
2. Apply critical thinking skills to determine and support a solution.
3. Use and adapt current technologies to increase efficiency and effectiveness in performing routine business applications.

Textbook and Materials

Textbook and materials include the following:


Computer Requirements

- Your computer must meet the minimum system requirements for online courses.
- USB connection (optional if saving files on the hard drive)
Technical Skills

In addition to the prerequisite class (ACCT 1020, Principles of Accounting II) for this course, there are also a few required technical skills. You should have access to a computer with an Internet connection and be able to download the required plug-ins. You should also be able to perform basic functions such as opening, saving, and uploading files, opening, reading, and sending e-mail messages, and reading, posting, and replying to messages on the discussion board. If you are new to NS Online and need help navigating through the course, please click on the Help category from the main menu, then choose Student help Guide, which provides help files for using NS Online tools.

Publisher Companion Website

A companion website for our textbook is provided by Cengage Publishing.

Grading Criteria and Method of Evaluation

<table>
<thead>
<tr>
<th>Graded Items</th>
<th>Percent Weight of Final Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chapter Homework</td>
<td>20 percent</td>
</tr>
<tr>
<td>Chapter Tax Returns</td>
<td>25 percent</td>
</tr>
<tr>
<td>Examinations</td>
<td>45 percent</td>
</tr>
<tr>
<td>Discussions</td>
<td>10 percent</td>
</tr>
<tr>
<td>Total</td>
<td>100 percent</td>
</tr>
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</table>

Chapter Homework

Chapter homework consists of reading the assigned chapter, working the self-study problems in the chapter (solutions included in textbook for immediate feedback), then complete the online homework at the CengageNow online homework site. Assignments are auto-graded by CengageNow for immediate feedback. The CengageNow printed Access card that comes with the textbook bundle form the bookstore provides access to the homework site.

Chapter Tax Returns

For each chapter there is a tax return assignment. The assignment is located in the questions and problems section at the end of each chapter. After reading the problem, download the necessary forms and schedules to your computer from irs.gov. You will fill in the IRS forms and schedules and save them to your computer. Submit your completed forms and schedules for each tax return in the appropriate link of the Assignments Dropbox.
Examinations

There are three examinations: Exam 1 covers chapters 1 through 3, Exam 2 covers chapters 4 through 6, and Exam 3 covers chapters 7 through 9. Exams will be completed in the school Testing Center using paper, pencil, and calculator. The final exam is simply the third exam covering chapters 7 through 9.

Discussions

Assigned discussion questions or activities will be posted on the discussion board by your instructor. Participation in these discussions is required and will be counted as part of the final grade. Discussion activities are to be completed and submitted by the due date listed for the corresponding chapter. Do your very best to use proper grammar and punctuation when posting you discussions!

Discussion assignments will be graded based on the thoroughness and completeness of the student's post. For example, if the assignment requires that the student posts three items and he or she posts only two instead, only partial credit will be given. Please review the netiquette rules carefully. You are expected to abide by them when posting on the discussion board or sending email messages in this course.

Grading Scale

The following grading scale will be used in this course:

<table>
<thead>
<tr>
<th>Final Average</th>
<th>Letter Grade</th>
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<tbody>
<tr>
<td>90 to 100</td>
<td>A</td>
</tr>
<tr>
<td>80 to 89</td>
<td>B</td>
</tr>
<tr>
<td>70 to 79</td>
<td>C</td>
</tr>
<tr>
<td>60 to 65</td>
<td>D</td>
</tr>
<tr>
<td>Below 65</td>
<td>F</td>
</tr>
</tbody>
</table>

Submission and Feedback Policies

The following submission and feedback policies will be used in this course:

<table>
<thead>
<tr>
<th>Assessment</th>
<th>Late Work Policy</th>
<th>Feedback Provided</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chapter Homework</td>
<td>No deduction for late submission. Students are encouraged to work and rework these online assignments as review for the exams throughout the semester. Only the highest submitted grade counts.</td>
<td>Immediate feedback provided by electronic grading system.</td>
</tr>
<tr>
<td>Chapter Tax Returns</td>
<td>two points will be deducted for each calendar day a tax return is submitted late</td>
<td>Feedback provided by instructor within five days.</td>
</tr>
</tbody>
</table>

Feedback provided.
<table>
<thead>
<tr>
<th>Examinations</th>
<th>Exams not accepted late.</th>
<th>Feedback provided by instructor within five days.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discussions</td>
<td>Discussion submissions not accepted late</td>
<td>Feedback provided within five days.</td>
</tr>
</tbody>
</table>

**Academic Honesty Policy**

Plagiarism, cheating, copying files from another student's disk, and other forms of academic dishonesty are prohibited. Students guilty of academic misconduct, either directly or indirectly through participation or assistance, will receive a zero for the exam or exercise or may result in dismissal from the class with a grade of F.

**Americas with Disabilities Policy**

Nashville State Community College complies with the Americans with Disabilities Act. If you wish to request any accommodation(s) for this class, contact the Coordinator for Students with disabilities at (615) 353-3721 as soon as possible.

**Attendance Policy**

Attendance in this course is critical to success. Attendance is determined by online communications and is based on the student logging into the course, reviewing the current lesson, and completing assignments and exams by the due date. A successful outcome to this course requires students to complete and submit assignments and exams as outlined by the instructor. Students are expected to manage their schedules in order to complete their assignments and exams by the deadlines.

Failure to complete assignments and exams will result in a grade of zero for that assignment. Students who have attended and participated consistently during the semester but have earned a final grade average of less than 65 will be assigned a grade of "F" at the end of the semester. A student who stops participating in this course during the semester and does not withdraw will be assigned a grade of "FA". FA means failure, attendance related. A student who has never completed any work for this course will be assigned a grade of "FN". FN means failure, never attended class (unofficial withdrawal).

If for any reason it is not possible for you to continue with class, it is your responsibility to officially drop the class by the last withdrawal date for the current semester, which is listed in the Nashville State catalog.

**Class Misconduct and Procedures**

Nashville State community college has a zero tolerance policy for disruptive conduct in the classroom (including the virtual classroom). Students whose behavior disrupts the class will be subject to disciplinary sanctions. For more information, please see the [Student Code of Conduct](#) in the current Student Handbook.

**Logging on to the Course**
It is of utmost importance that students logon to this course at least twice a week in order to maintain contact with the instructor, read class announcements, participate in discussions, and complete assignments and exams.

**Student Communication Channels**

It is the student's responsibility to check NS Online and myNSCC e-mail on a regular basis. These are the official communication channels between the college and students. Students are responsible for the information communicated through those channels. NS Online contains specific course information and myNSCC contains information important for other purposes.