

Acct 331 – Federal Business Income Taxes

Spring 2017

Instructor: W. Robert Smith, CPA, CMA, MBA

Office: CPS 474

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Office Hours:

Monday or Wednesday, 4:30 – 5:00

Please email in advance

Other hours by appointment

Textbook: South-Western Federal Taxation: Corporations, Partnerships, Estates & Trusts, 2015 Edition, Hoffman, et al. ISBN: 978-1-285-43829-0.

Syllabus: This syllabus may be modified at the discretion of the instructor. Announcement of changes will be posted on D2L News section or via email.

Please review the [academic misconduct policy](#).

Meeting Dates and Times:

Monday and Wednesday, 5:00 p.m. – 6:15 p.m.

CPS 233

Attendance:

Attendance is mandatory and will be monitored. Students are responsible for all material conveyed during class time. Students also are responsible for any announcements made during class, in Blackboard, or by email, regardless of whether the student is present in class or whether the student views Blackboard or reads the email. This includes changes to the class schedule, assignments, exams and quizzes, and the Syllabus (including grading guidelines).

Grading:

The following items will make up your final grade in the course:

Item	Points
Mini Chapter Quizzes (10 X 20)	200
Chapter Problems (10 X 20)	200
Unit Tests (3 X 50)	150
Tax Returns (2 X 50)	100
Research Assignment	50
Final Exam	100
Total	800

Grading Scale:

Based on percentage of total points (**out of 800**) earned.

	B+ = 87.0	C+ = 77.0	D+ = 67.0
A = 93.0	B = 83.0	C = 73.0	D = 63.0
A- = 90.0	B- = 80.0	C- = 70.0	D- = 60.0

Late Work

Late work is accepted only at discretion of instructor and in the absence of an medical situation, points will be deducted for lateness.

Cell Phone and Other Electronic Devices:

The use of cell phones, smart phones, or other mobile communication devices is disruptive, and is therefore prohibited during class except in emergencies. This includes laptops being used for non-class purposes.

PowerPoint Presentations and Word Documents:

PowerPoint presentations for the general chapter lecture will be available to students through D2L. However, the presentations used to preview the Mini Chapter Quizzes will not be made available to students.

Class Schedule

Accounting 331

<u>Date</u>	<u>In-Class Activities</u>	<u>Homework</u>	<u>Due Date</u> <u>(5:00 p.m.)</u>
1/23/17	Intro		
1/25/17	Chapter 2 Lecture and Problem Preview		
1/30/17	Chapter 2 Mini Quiz Preview and CPA Questions	Chapter 2 Problem	1/30/17
2/1/17	Chapter 3 Lecture and Problem Preview	Chapter 2 Mini Quiz	2/1/17
2/6/17	Chapter 3 Mini Quiz Preview and CPA Questions	Chapter 3 Problem	2/6/17
2/8/17	Chapter 4 Lecture and Problem Preview	Chapter 3 Mini Quiz	2/8/17
2/13/17	Chapter 4 Mini Quiz Preview and CPA Questions	Chapter 4 Problem	2/13/17
2/15/17	Unit 1 Test and Corporation Return Preview	Chapter 4 Mini Quiz	2/15/17
2/20/17	Unit 1 Test		
2/22/17	Chapter 5 Lecture and Problem Preview	Corporation Tax Return	2/22/17
2/27/17	Chapter 5 Mini Quiz Preview and CPA Questions	Chapter 5 Problem	2/27/17
3/1/17	Chapter 6 Lecture and Problem Preview	Chapter 5 Mini Quiz	3/1/17
3/6/17	Chapter 6 Mini Quiz Preview and CPA Questions	Chapter 6 Problem	3/6/17
3/8/17	Guest lecture	Chapter 6 Mini Quiz	3/8/17
3/13/17	Chapter 10 Lecture and Problem Preview	Research paper	3/13/17
3/15/17	Chapter 10 Mini Quiz Preview and CPA Questions	Chapter 10 Problem	3/15/17
3/20/17	Break	Chapter 10 Mini Quiz	3/17/17
3/22/17	Break		
3/27/17	Chapter 11 Lecture and Problem Preview		
3/29/17	Chapter 11 Mini Quiz Preview and CPA Questions	Chapter 11 Problem	
4/3/17	Unit 2 Test and Partnership Return Preview	Chapter 11 Mini Quiz	3/31/17
4/5/17	Unit 2 Test		
4/10/17	Chapter 12 Lecture and Problem Preview	Partnership Tax Return	4/10/17
4/12/17	Chapter 12 Mini Quiz Preview and CPA Questions	Chapter 12 Problem	4/12/17
4/17/17	Chapter 14 Lecture and Problem Preview	Chapter 12 Mini Quiz	4/14/17
4/19/17	Chapter 14 Mini Quiz Preview and CPA Questions	Chapter 14 Problem	4/19/17
4/24/17	Chapter 18 Lecture and Problem Preview	Chapter 14 Mini Quiz	4/21/17
4/26/17	Chapter 18 Mini Quiz Preview and CPA Questions	Chapter 18 Problem	4/26/17
5/1/17	Unit 3 Test Preview	Chapter 18 Mini Quiz	4/28/17
5/3/17	Unit 3 Test		
5/8/17	Other topics not covered to date		
5/10/17	Preview Final Exam		