

Forrest College

Taxation – ACC Student Course Guide Syllabus

Quarter	Winter 2012
Meeting Days/Time	On Campus
Instructor	Frank Brown
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Instructor Office Hours/Location	T, TH 7:30-9:30 EST
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INSTRUCTIONAL MATERIAL - Required

Pratt, J & Kulsrud, W. (2012). *Taxation: Taxation: 2012 Taxation Series*. Cengage Learning, South-Western.

INSTRUCTIONAL MATERIAL - Supporting

The following resources provide additional background and supporting information for this course. There is no need to purchase these items for the course.

American Accounting Association. (2010). American Accounting Association/Financial Accounting Standards Board: AAA/FASB. Available at <http://aaahq.org/ascLogin.cfm>

The American Institute of Certified Public Accountants. (2010). AICPA: American Institute of CPAs. Available at <http://www.aicpa.org/>

COURSE DESCRIPTION

Covers theory of Taxation, including the educational and moral qualifications for tax professionals, as well as the role of the tax professional in the American economy. Emphasizes professional standards, professional ethics, and the legal liability of auditors. Comprehensively covers planning and designing the tax program, gathering and summarizing information, and evaluating tax consequences

COURSE OUTCOMES

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

1. Explain the required generally accepted auditing standards, professional ethics, and legal

liability of Taxation.

2. Demonstrate a working knowledge of the AICPA Code of Professional Ethics and apply it to specific Taxation situations.
3. Determine the nature and extent of evidence accumulated to conduct a Tax inquiry, after considering the unique circumstances of an engagement.
4. Describe how the Sarbanes-Oxley Act has affected information sharing and reporting.
5. Plan and design a generalized Taxation program.
6. Evaluate a company's various risk factors.
7. Use technology and information resources to research issues in Taxation.

COURSE EXPECTATIONS

To obtain the most benefit from this class:

- Follow Forrest College's policies and procedures as well as those specific to this class.
 - Class specific information can be found within the "Class Information" section within the Student Center.

WEEKLY COURSE SCHEDULE

The weekly schedule describes the learning activities that will help you achieve the course outcomes and the assignments that will be used to measure your mastery of the outcomes. Each week is divided into sections consisting of readings, lectures, discussions, and assignments. For selected assignments, a grading rubric is included in this course guide and will be used to evaluate your performance.

Week	Assignments	Date
1	Homework and Discussions	Jan.2-8,2012
2	Homework, Discussion and Possible Quiz	Jan.9-15,2012
3	Homework, Discussion Possible Quiz	Jan.16-22,2012
4	Homework, Discussion and Possible Quiz	Jan.23-29,2012
5	Midterm Exam	Jan.30- Feb.5,2012
6	Homework and Discussion	Feb.6-12,2012
7	Homework, Discussion, Possible Quiz, and Writing Assignment:	Feb.13-19,2012
8	Homework, Discussion and Possible Quiz	Feb.20-26,2012
9	Homework, Discussion and Possible Quiz	Feb.27- Mar.4,2012
10	Homework, Discussion and Possible Quiz	Mar.5-11,2012
11	Final Exam	Mar.12-18,2012

ASSIGNMENT OUTLINE AND GRADING

<u>Assignment Type</u>	<u>Total Points</u>	<u>Percentage*</u>
Weekly Quizzes	240	16%
Homework Assignments	260	17%
Discussions/ Participation	200	13%
Writing Assignment	240	16%
Mid-Term Exam	300	19%
Final Exam	<u>300</u>	19%
Total	1,540	

Homework problems are worth 5 points each.

* The percentages may not total 100% due to rounding.

Grading Scale		
<u>Points</u>	<u>Percentage</u>	<u>Grade</u>
1,386-1,540	90-100	A
1,232-1,385	80-89	B
1,078-1,231	70-79	C
924-1,077	60-69	D
Below 924	Below 60	F

GRADING SYSTEM

The policy of the College is that the final grade for a course represents the student's performance in having achieved the objectives of the course. The student is expected to carry out assigned work and take all examinations or to otherwise be in compliance with the requirement of the instructor. Failure to carry out necessary assignments and examinations may result in an appropriate reduction in grade. The grading system is as follows:

- A** - 4 quality points - Sustained mastery of course content beyond the stipulated fulfillment of course requirements.
- B** - 3 quality points - Work displaying accurate knowledge of course content and demonstrated ability to use this knowledge in a manner that exceeds normal expectations.
- C** - 2 quality points - Work demonstrating average familiarity with basic course concepts, related methods of study, and participation in class work that is satisfactory.
- D** - 1 quality point - Work below the minimum standard which is expected but that is minimally acceptable.
- F** - 0 quality points - Failure. This grade is considered to be of no sufficient merit to be counted toward graduation.
- CE** - (Credit by Examination or Experience) - Assigned to students who show accurate knowledge of course content and ability through examination or demonstrated experience. Credit granted through testing does not affect the student's grade point average. A nonrefundable Credit by Examination or Experience fee applies.
- W** - (Withdrawal) - Assigned to students who stop attending or withdraw from a course before and including the midpoint of the grading period for that particular course. Students may also be

Forrest College/Taxation/Winter 2012/Syllabus
given a "W" if they withdraw beyond the midpoint if there are mitigating circumstances connected with the withdrawal. A "W" does not affect the grade point average.

NC - (No credit) - 0 quality points – Assigned to students who stop attending or withdraw from a course after the midpoint of the grading period for that particular course, unless there are mitigating circumstances connected with the dropping of the course. An "NC" is a punitive grade and is calculated into the grade point average.

I - (Incomplete) – Any student receiving a grade of "I" (Incomplete) must arrange with his/her instructor to make up the required work by the beginning of the following quarter unless otherwise stipulated by the instructor. Failure to make up the required work will result in a failing grade for the course unless mitigating circumstances are involved in which case additional time may be granted.

Attendance Policy (For on-ground courses)

COLLEGE ATTENDANCE POLICY

Students who are absent from all classes for one consecutive week and are not in compliance with the attendance requirements of their instructor will receive a warning letter and be placed on attendance probation. Any student who is absent from all classes for two (2) consecutive weeks without notifying his/her instructor or the College (during this two-week period) will be withdrawn from the College for non-attendance.

Any exception to this policy because of extenuating circumstances must have the approval of an academic program coordinator

Students are expected to attend all regularly scheduled classes. Should absences be necessary, students are responsible for the material covered during the absences. Faculty cannot grant requests for excessive amounts of make-up material, and they may request written documentation detailing the reason for the absences.

Excessive absences make it almost impossible for a student to meet the academic objectives of a course; they frequently cause a student to receive a lower grade, even though, the absences were unavoidable. Forrest College requires all faculty members to take attendance during each class period and to record it accurately on their permanent roster. This data is available for verification of attendance by the appropriate governmental agencies and educational accrediting organizations.

Honor Pledge

All work submitted for this course is subject to the School's Academic Integrity Policy available in the Student Handbook and the University's Honor Pledge, printed below:

I have read and understand Forrest College's Academic Integrity Policy. I promise to conduct myself with integrity in the submission of all academic work to the College and will not give or receive unauthorized assistance for the completion of assignments, research papers, examinations or other work. I understand that violations of the Academic Integrity Policy will lead to disciplinary action against me, up to and including suspension or expulsion from the University. I understand that all students play a role in preserving the academic integrity of the University and have an obligation to report violations of the Academic Integrity Policy committed by other students.

ACADEMIC DISHONESTY

Acts of academic dishonesty take many forms, the most common of which are cheating on tests and plagiarism in written work such as essays, examinations, term-papers, critiques, or directed studies.

Forrest College/Taxation/Winter 2012/Syllabus

Forrest College follows the procedure listed below for acts of academic dishonesty:

1. An instructor who identifies an act of academic dishonesty will report it to the program coordinator.
2. The program coordinator will schedule an interview with the student(s) and the faculty member to discuss and review the circumstances surrounding the incident.
3. The program coordinator, in consultation with the faculty member, will determine what academic penalty, if any, is warranted for the incident.
4. The program coordinator submits a recommendation to the president.
5. The president reviews the recommendation and makes a determination.
6. The determination of the president is final

Forrest College holds its students to high standards of academic integrity and will not tolerate acts of falsification, misrepresentation or deception. Such acts of intellectual dishonesty include, but are not limited to, cheating, plagiarism, fabricating data or citations, stealing examinations, using instructor editions of textbooks without authorization, taking an exam for another, tampering with the academic work of another student, facilitating other students' acts of academic dishonesty, and resubmitting work completed in another course (with the exception of compiling previous coursework, if approved, into a Directed Research Project).

Plagiarism

Plagiarism means the act of passing off the work or ideas of another person as one's own. Plagiarism can be either intentional (for example, downloading a research paper from the Internet and submitting it as one's original work), or unintentional (for example, the single improper citation of another person's statement). Both forms of plagiarism are unacceptable at Forrest College, but the penalties may vary with the type and seriousness of the infraction.

DROP/ADD PROCEDURES

A student must officially drop a class within the first week of the quarter to not be financially obligated. The student will receive a grade of "W" (withdrawal), for any classes officially dropped prior to mid-point of the quarter. After midpoint of the quarter, students who drop or withdraw from a class will receive a grade of "NC"(no credit), as their final grade. A student whose first enrollment begins at mid-term has two (2) days after the first class session in which to drop the class. A mid-term student who drops a class after the second day will be charged in full for the class and will receive an "NC" as their final grade.

The "add period" for enrolling in classes is one week from the beginning date of the regular class meeting. Students who begin classes during the

44
mid-term will be allowed a two day "add period." Under special circumstances a student may be allowed to exceed these deadlines based on the approval of the program coordinator and the instructor of the course or courses that the student is seeking to add.