

# Course Syllabus

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## ACCT 3113

## Federal Income Tax

### Course Description

The course provides an introduction to the principles and methods of the Internal Revenue Code for preparing the tax liability for individuals, partnerships and corporations; students will also study concepts of tax planning and administration.

### Course Prerequisites

Pre-requisite: ACCT 2013

### Required Materials



Spilker, McGraw-Hill's  
Taxation of Individuals  
2021 Edition, 12e  
12e

NOTE: Students may use hardcopy, e-text or rent a text. Students may purchase from swu.ecampus bookstore, McGraw-Hill, or any other seller. **HOWEVER**, please note that the Connect Access Card is **REQUIRED** for this course. Student is responsible for ensuring they purchase this access.

# Accreditation

Southern Wesleyan University is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools to award associate, baccalaureate, and masters degrees. Contact the Commission on Colleges at 1866 Southern Lane, Decatur, GA 30033-4097 or call 404-679-4500 for questions about the accreditation of Southern Wesleyan University.

# Program Learning Outcomes

Students completing the Bachelor of Science (BS) in Business Administration are expected to:

- **Business Communication:** Become effective in both oral and written communication.
- **Teamwork and Collaboration:** Demonstrate leadership in effective collaboration, interacting and contributing as a team member to meet stated goals.
- **Social and Corporate Responsibility:** Exercise the ability to articulate the impact of corporate social responsibility for business and society.
- **Ethics and Christian Servant Leadership:** Model a clear perception of business ethics based on Christian principles and utilize leadership skills that reflect Christian servant leadership principles.
- **Problem-Solving and Decision Making:** Apply critical thinking skills to identify and solve problems using various analytical tools and technology.

# Course Learning Outcomes

		Aligns with
CLO#1	Understand basic tax concepts and their application	PLO(s) 5 & 6
CLO#2	Identify and solve common tax research problems	PLO 5
CLO#3	Develop an appreciation of the necessity of understanding tax issues as they relate to personal and business decisions	PLO(s) 3,4 & 5
CLO#4	Enhance verbal and written communication skills	PLO 1

# Course Learning Assignments and Assessments

## Grading

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Discussions/Participation	15%
Homework	20%
Quizzes	10%
Research Assignment	15%
Tax Return Project	20%
Tests (3)	20%
<b>Total</b>	<b>100%</b>

## Discussions – 15%

Your active participation in the discussion forums is essential to your overall success this term. Discussion questions are designed to help you make meaningful connections between the course content and the larger concepts and goals of the course. These discussions offer you the opportunity to express your own thoughts, ask questions for clarification, and gain insight from your classmates' responses and instructor's guidance. Requirements for Discussion Board Assignments: Students are required to post one (1) initial post and to follow up with at least two (2) response posts for each discussion board assignment. Students should refer to the undergraduate discussion rubric for specific grading requirement components.

### For your initial post (1), you must do the following:

- Compose a post of one to two paragraphs.
- Complete the initial post by Thursday at 11:59 p.m. Eastern Time.
- Take into consideration material such as course content and other discussion boards from the current Session and previous Sessions, when appropriate (make sure you are using proper APA citation methods for your discipline when referencing scholarly or popular resources).

### For your response posts (2), you must do the following:

- Reply to at least two different classmates outside of your own initial post thread.

- Complete the two response posts by Sunday 11:59 p.m. Eastern Time.
- Demonstrate more depth and thought than simply stating that “I agree” or “You are wrong.” Guidance is provided for you in each discussion prompt.

**Class Participation includes readings, videos, and/or weekly activities.**

## **Homework – 20%**

Each week numerous exercises are assigned for homework. Homework will involve reading the text or other assigned materials and preparing the answers to the assigned problems to the best of your understanding of the material and your ability. Homework assignments will be completed in the McGraw-Hill Connect Lab website. Students will have unlimited attempts to complete the homework assignments. Access to this website is to be purchased along with your textbook. Completing the homework assignments is a minimum requirement for learning the material and succeeding in this class. Homework assignments will be graded immediately upon submission.

## **Quizzes – 10%**

Each week the student will complete a quiz assessment to measure the student’s knowledge of the subject matter for that week. The majority of the test questions will be in a multiple-choice format, ranging from 5 to 30 questions. The tests are open book, not timed, and may be taken only once. Quizzes are available as of the first week of class. If a student has read the assigned chapters, completed all the exercises and problems assigned, he/she should be successful on the quizzes. All quizzes will be available and must be submitted in the McGraw-Hill Connect Lab website. Quiz results will be available immediately. Each student should make sure they have enough time to complete the quiz before opening the quiz. It is important to find a quiet place to work on the tests with minimal distractions.

## **Research Assignment – 15%**

The research assignment consists of a series of Cases provided by the instructor which require the student to research various tax regulations and determine an appropriate solution. More details are provided in the Canvas course under the Research Assignment heading.

## **Tax Return Project – 20%**

**For this assignment, students will complete an individual tax return.**

**The students will download fillable PDF versions of tax returns. The student will be provided W2's and 1099's along with other relevant tax information. The assignment is to provide the student with exposure to using tax forms. Students can opt to use tax software of their choice**

such as Turbo Tax.

## GRADE EQUIVALENCY TABLE

All grades are reported in a system of eleven letter grades designated as “A” through “F” with appropriate plus and minus additions reflecting the following scheme:

Percentage Value	Letter Grade	Numeric Value for GPA
93-100	A	4.0
90-92	A-	3.7
86-89	B+	3.4
83-85	B	3.0
80-82	B-	2.7
76-79	C+	2.4
73-75	C	2.0
70-72	C-	1.7
65-69	D+	1.4
60-64	D	1.0
<60	F	0.0

## Course Policies

## Attendance Policy

Regular attendance is a key to success in the course. Please refer to the Attendance Policy outlined in the Catalog for full details of the SWU policy on attendance.

Online attendance is based on completion of at least one designated assignment by the due date/time posted within the course site for each session. Online activities may include lecture, assignments, readings, discussion forums, and assessments (e.g. quizzes, tests).

## Late Assignment Policy

### Assignments

Meeting assigned due dates is critical for demonstrating progress and ensuring appropriate time for instructor feedback on assignments. Students are expected to submit their assignments on or before the due date. Assignments are due by midnight on the days specified. Students can expect a 20% reduction of their grade for each day an assignment is late. Students who submit assignments more than four days late will receive a grade of zero on the assignment.

In the case of extenuating circumstances (such as hospitalization, child birth, major accident, injury or bereavement), it is the responsibility of students to contact the instructor as soon as practicable. The instructor may waive the late penalty if the circumstances are justified.

Students must submit final course assignments no later than the last day of the term. No assignments are accepted after the last day of the term.

### Discussions

Students must submit discussion board postings during the time frame indicated. Discussion board submissions will not be accepted for credit after the deadline.

## Communication

The course site (Canvas) and SWU email are the primary tools for class communication, assignments, handouts, etc. All participants must have access to the course site and SWU e-mail and are expected to access them on a daily basis.

While it is important to maintain good communication with the instructor, Internet connectivity problems and home computer problems are not considered adequate excuses for missing assigned class work.

## Technology Requirements

To be successful in this course, all participants are expected to ensure their technology equipment meets the [recommendations](https://www.swu.edu/technology-services/computer-recommendations/) provided by SWU's Technology Services.

Students requiring technical support related to their courses or other SWU-provided technologies should send an e-mail to [helpdesk@swu.edu](mailto:helpdesk@swu.edu) or call 864.644.5050.

## Academic Honesty

Honesty in all matters - including honesty in academic endeavors - is a valued principle at Southern Wesleyan University. It is the expectation of the university that all those joining the academic program will act with integrity in all matters.

No forms of academic dishonesty will be tolerated. Students are encouraged to help each other maintain these high standards. All academic dishonesty should be reported to the faculty directly. Faculty, upon evidence of academic dishonesty (cheating, plagiarism, or misuse of another's intellectual property), either by voluntary confession, report of another student, or on the basis of work submitted, must follow the procedure outlined in the Catalog (under *Academic Honesty*). This includes but is not limited to a zero for the work involved, 10% course grade reduction, or a failing grade for the course. Unresolved cases may be appealed using the Appeal Process outlined in the Catalog (under *Academic Honesty*).

## Accommodations for Students with Disabilities

### Accommodations for Students with Disabilities

Southern Wesleyan University provides a variety of services for students with documented learning disabilities on a case-by-case basis. To qualify for services, students must contact SWU's Executive Director of Student Learning to begin the process of requesting accommodations. Contact Dr. Tonya Strickland at [tstrickland@swu.edu](mailto:tstrickland@swu.edu) (<mailto:tstrickland@swu.edu>) or 864-644-5082 for more information.

Students can be assured of reasonable academic accommodations based on appropriate documentation as well as confidentiality in all matters of documentation and educational record.

Southern Wesleyan University is committed to creating a learning environment that meets the needs of its diverse student body without barriers to learning.

#### **Tutoring, Writing Coaches, and Success Coaches**

Peer tutoring is available for many SWU courses by advance appointment in the Student Success Center (2nd floor of Rickman Library in 225) or online. Drop-in appointments are also welcome as available.

Peer writing coaches are available in the Writing Center (inside the Student Success Center) or online by advance appointment. Students can submit their writing for review ahead of time. Drop-in appointments are also welcome as available.

Success coaches, who help with academic skills and connection to the SWU community, are also available in the Student Success Center by advance appointment. Drop-in appointments are also welcome as available.

Sign up here: [swu.mywconline.com](https://swu.mywconline.com) [\(https://swu.mywconline.com/\)](https://swu.mywconline.com/)









## Coursework Overview – ACCT 3113 (Federal Income Tax)

**Course Information:** This course requires the use of McGraw-Hill Connect Lab.



[Coursework Overview Chart Federal Income Tax.pdf](#) ↓

[https://swu.instructure.com/courses/2028110/files/175309666/download?download\\_frd=1](https://swu.instructure.com/courses/2028110/files/175309666/download?download_frd=1)

### Course Summary:

Date	Details	Due
	 <a href="#">Research Assignment Tax</a> <a href="https://swu.instructure.com/courses/2028110/assignments/27540828">https://swu.instructure.com/courses/2028110/assignments/27540828</a>	
	 <a href="#">Session 1 Discussion Board: Federal Tax Withholding</a> <a href="https://swu.instructure.com/courses/2028110/assignments/27540175">https://swu.instructure.com/courses/2028110/assignments/27540175</a>	
	 <a href="#">Session 2 Discussion Board: For and From AGI deductions/Participation</a> <a href="https://swu.instructure.com/courses/2028110/assignments/27540206">https://swu.instructure.com/courses/2028110/assignments/27540206</a>	
	 <a href="#">Session 3 Discussion Board: Tax benefits and tax-free benefits/Participation</a> <a href="https://swu.instructure.com/courses/2028110/assignments/27540221">https://swu.instructure.com/courses/2028110/assignments/27540221</a>	
	 <a href="#">Session 4 Discussion Board: Business or Investment Activity/Participation</a> <a href="https://swu.instructure.com/courses/2028110/assignments/27540234">https://swu.instructure.com/courses/2028110/assignments/27540234</a>	
	 <a href="#">Session 6 Discussion Board: Ordinary and necessary business expenditures/Participation</a> <a href="https://swu.instructure.com/courses/2028110/assignments/27540243">https://swu.instructure.com/courses/2028110/assignments/27540243</a>	
	 <a href="#">Tax Return</a> <a href="https://swu.instructure.com/courses/2028110/assignments/15853544">https://swu.instructure.com/courses/2028110/assignments/15853544</a>	
	 <a href="#">Week 1 Participation</a> <a href="https://swu.instructure.com/courses/2028110/assignments/27487923">https://swu.instructure.com/courses/2028110/assignments/27487923</a>	



Date	Details	Due
	 <a href="https://swu.instructure.com/courses/2028110/assignments/27487931">Week 5 Participation</a> ( <a href="https://swu.instructure.com/courses/2028110/assignments/27487931">https://swu.instructure.com/courses/2028110/assignments/27487931</a> )	
	 <a href="https://swu.instructure.com/courses/2028110/assignments/27487938">Week 7 Participation</a> ( <a href="https://swu.instructure.com/courses/2028110/assignments/27487938">https://swu.instructure.com/courses/2028110/assignments/27487938</a> )	