



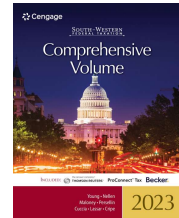
KELCE
COLLEGE OF BUSINESS
Pittsburg State University

Course Syllabus:
Advanced Taxation
ACCTG 611-01
ACCTG 711-01
Kelce 206
TTH 11:00-12:15 Fall 2022

Professor: Mary Jo Goedeke, Associate Professor
Office: Kelce 223L
Hours: M 8:00a-3:00p; TTh 8:00a-9:30a
Phone: (620) 235-6041
E-mail: mgoedeke@pittstate.edu (preferred method of contact)

Textbook

South-Western Federal Taxation Comprehensive Volume, 2023 Edition, Maloney, David M., William A Raabe, William H. Hoffman, Jr. and James C. Young, Cengage Learning, 2023.



Other Available Resources

www.irs.gov – forms, instructions, interpretive materials
<https://www.law.cornell.edu/> - open access to the law, including the United States Code and the Code of Federal Regulations

Catalog Course Description

An in-depth study of income tax laws related to C corporations, S corporations, and partnerships, transfer taxes involved with gifts and estates and income taxes on estates, trusts, and tax-exempt organizations.

Prerequisites

ACCTG 411 Individual Taxation or ACCTG 416 Business Taxation and junior standing.

Course Objectives / Learning Outcomes

The primary objectives for this course are for students to learn the concepts of federal income tax laws related to business entities such as business transactions, C-corporations, S-corporations, limited liability companies, and partnerships. Time permitting, this course will also include an overview of decedent's estates, tax-exempt entities and estate and gift taxes.

Graduate Level Course Requirements

Students enrolled in the ACCTG 711 course will receive graduate credit towards completion of the MPAcc program. In order to receive graduate credit, these students will be required to complete all requirements of the ACCTG 611 course as well as additional master's level course work. Course work may include separate examinations, research projects and/or additional tax returns or other assignments.



If you are enrolled in the 711 course, please discuss these additional course requirements with the professor. In any event, completion of the master's level coursework is required to receive credit towards and MPAcc degree. Failure to complete the master's level coursework at an acceptable level will result in a grade of "F" in the course regardless of the grade percentage earned according to the "Course Evaluation Methods" below.

Course Outline

Please see attached schedule.

Teaching Methods

Teaching methods will include face to face lectures, assigned reading, class discussion, homework assignments, practical tax return assignments and in-class worksheets.

Canvas

The Canvas system will be utilized to issue and turn in assignments, quizzes, and exams. It will also be utilized to track student grades and deliver course content.

Attendance Policy

Attendance is mandatory but will not be formally taken during each class period. One of the course requirements will be the completion of worksheets. Worksheets will be completed in class and students present will receive full credit for completing the worksheet. If a student misses an in-class worksheet due to an absence, they will receive a zero score for that missed assignment. In the event the absence would normally be excused, for example, due to participation in a university function, illness, or death of a family member, students will be allowed to complete the in-class worksheet if they notify the professor prior to the absence and they provide documentation regarding the absence, if required by the professor, in the professor's discretion. Students who miss class should contact a student who was present to get worksheet answers.

Classroom Conduct

Use of laptops and tablets or other electronic devices by students during class is recommended to the extent that the use of electronic devices assists the student's comprehension of course material. Students are expected to be respectful with the use of any and all electronic devices and ensure that the use of such devices is not disruptive or distracting during the learning process. Please refrain from taking telephone calls and texting during class and disable any sound functions.



Testing Procedures

Exams will/may be a mixture of multiple choice, fill in the blank and short answer questions. Students may utilize their course textbook, professor provided PowerPoint slides, self-prepared study guides, in-class assignment worksheets and a calculator on exams. Students may not utilize any on-line materials and may not use a laptop, tablet or any other electronic device for in-class exams. Students are not allowed to receive assistance from other students or individuals.

Failure to observe the described limitations, or otherwise receiving inappropriate assistance in completing an exam, will result in the score of zero for the entire exam, receiving a grade of F in the course and/or additional ramifications in the sole discretion of the professor.

Late Assignment Submission

Timely submission of assignments and quizzes is the responsibility of the student. Due dates and times will be posted on Canvas. In order to simplify due dates and times, most assignments in this course will be due on Sunday evening at 11:59 p.m. Exams will have separate availability and due dates and times. Credit for late assignments, quizzes, and exams will not be awarded.

Professor Availability

The professor will be available during scheduled office hours and encourages students to visit. As professors have many obligations across campus, including trainings, committees, and other university engagements, it is always advisable to contact the professor prior to visiting during office hours. If a student needs to meet outside office hours, please contact the professor to set an appointment.

For messages received during regular school hours of 8:00 a.m.-3:00 p.m. Monday through Friday, the professor will respond to messages as soon as possible, but a reply can be expected within 24 hours or the next school day. Communications received in the evening, or on weekends, will receive a response the within 24 hours of the next school day. As exams and assignments may be submitted through Sunday, a non-school day, please take care that issues that may arise during the weekend are addressed prior to the weekend.

Extra Credit

Extra credit assignments will be available in this course through completion of VITA tax certifications. Extra credit availability is dependent on the release of VITA certifications prior to the end of the regular school semester. Certification materials and exams are usually released by the IRS sometime in mid to late November. The professor will publish a VITA module when the IRS makes the certifications available. The amount of extra credit available will be based upon the type and level of certifications completed. To receive credit, the student must submit a copy of the successful completion certificate through the Canvas module, when available.



Academic Integrity

All PSU students are bound by the academic integrity policies of the university as described and outlined in the current Syllabus Supplement. Please familiarize yourself with these rules and guidelines. In addition, as a course offered through the Kelce College of Business, students in this class are obligated to adhere to the college's Student Code of Ethics as outlined below.

- Arrive on time, remain until dismissed at all class sessions, and notify instructors in advance of anticipated absences, late arrivals, or early departures whenever possible.
- Turn off cell phones or other electronic devices while in class unless permission to use them has been granted.
- Refrain from class disturbances.
- Refrain from use of profane or vulgar language in a threatening or disruptive manner.
- Treat fellow students, staff, faculty, administrators, and property with respect.
- Refrain from giving or receiving inappropriate assistance.
- Prepare assignment and exams honestly, refraining from such unacceptable conduct as plagiarism or unacknowledged appropriation of another's work in any academic work.
- Obey the policies, regulations, and laws of the United States of America, the State of Kansas, The Kansas Board of Regents, Pittsburg State University, and the Gladys A. Kelce College of Business.
- If a student observes someone committing dishonesty in connection with academic work, the student is encouraged to report that dishonesty to the appropriate individual (ex. faculty member, or administrator). Obey the policies, regulations, and laws of the United States of America, The State of Kansas, The Kansas Board of Regents, Pittsburg State University, and the Gladys A. Kelce College of Business.
- Obey the policies, regulations, and laws of the United States of America, The State of Kansas, The Kansas Board of Regents, Pittsburg State University, and the Gladys A. Kelce College of Business.

Students with Disabilities

Please inform the instructor if you have a learning or physical disability that interferes with course requirements. Assistance and/or appropriate accommodations may be available through the contacts listed on the current Syllabus Supplement.



Course Evaluation Methods

Exams may test any material covered in assigned reading, lecture or class discussion. Exams will be designed to identify the student's knowledge of course material as well as the student's ability to apply and analyze the concepts presented. Credit will be given for the student's ability to communicate and explain their method of analysis clearly.

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| Exams (5 @ 50 points, 1 @ 25 points) | 275 |
| Exam 1: Chapter 13, Property Transactions | |
| Exam 2: Chapter 14, Capital Gains Transactions | |
| Exam 3: Chapters 17 &18, Corporations 1 | |
| Exam 4: Chapters 19 & 20, Corporations 2 | |
| Exam 5: Chapter 21, Partnerships | |
| Exam 6: Chapter 22, S-Corporations (25 points) | |
| Tax Return Assignment | 75 |
| In-class worksheets (approximate) | 75 |
| Homework assignments (approximate) | 205 |
| Master's Level Coursework (only for 711 enrollees) | <u>100</u> |
| TOTAL | <u>Averaged score</u> |

Note:

The instructor reserves the right to amend and to reorganize this syllabus at any time as well as the Course Outline attached. Any modification of the syllabus will be communicated to students in class and changes will be updated in Canvas.