

Concord University

Department of Business

ACCT 311: FEDERAL AND STATE TAXATION II: CORPORATE TAX

Spring, 2019

Instructor	Shea J. Boothe, CPA, PHR, MPA
Office	219 Administration
Phone	(304)-384-5272
E-Mail	sboothe@concord.edu
Office Hours	M-F 8:30-4:30
Fax	304-384-6289
Class Meets	Online
Location	Online
Text	Taxation of Business Entities, 2019 Edition; Brian Spilker 978-1-260-18966-7 (Connect only purchase will work, as this comes with an ebook)
Homework	Will be completed on CONNECT (pay) and Becker AccountingMaster (free) CONNECT Link: http://connect.mheducation.com/class/s-boothe-acct-311-201902 Becker AccountingMaster: am.becker.com . I will send you an email invite.
Department Website	www.concord.edu/business

The mission of Concord University is to provide quality, liberal arts based education, to foster scholarly and creative activities and to serve the regional community (<http://www.concord.edu/academics/>).

Prerequisite: ACCT 310 – Individual Tax or instructor permission.

Catalogue Description: “An analysis of the principles and of federal tax for corporations, partnerships, and LLC’s. Also an introduction to gift and estate taxation and sales and use taxes.”

Tests: There will be two tests made up of multiple choice and short answer questions based on the text and recorded lectures. Make-up exams will be given **only** if the absence is due to: (a) illness requiring medical attention, (b) participation in college related activities, (c) work-related travel or (d) family emergency. If you must miss an exam you must notify me in advance (email works) in order to be given a make-up exam.

A grade will be determined by:

- Connect Homework- 150 Points (approx. 10 points each)
- Becker AccountingMaster Homework- 125 Points (25 points each)
- Tax Return Project = 250 Points
- Mid Term Exam (on Connect), Timed = 225 Points
- Final Exam (on Connect), Timed = 250 Points

Grading Scale:

A = 900-1000 Points
B = 800-899 Points
C = 700-799 Points
D = 600-699 Points
F = 599 Points and below

All grades will be posted on Blackboard. It is your responsibility to make sure they are recorded correctly. Please contact me immediately if there is an error.

PLEASE REGISTER CONNECT WITH YOUR @mycu email address.

All homework is to be completed on your own. It is open book but it is to be your own work.

Exams will also be open book, open notes, and your own work.

Other Comments:

- I believe that your education is your primary responsibility. It is your job to prepare for and keep up with assignments. Deadlines are set, but you decide whether you want to start early or wait until the last day.
- When searching for a career, especially in public accounting, you will be asked “tax or audit.” It is vitally important to have an understanding in taxation for you can make a decision based on your preference.
- I try to respond to email quickly, but this does not always occur. However, you can expect a response from 8am-8pm within 1 business day. This is not saying I won’t respond at other times, just do not expect a response immediately.

Accessibility/Accommodations:

Concord University is committed to responding to the needs of students with disabilities as defined by the Americans with Disabilities Act. Please inform your instructor at the beginning of the class semester if you have a disability and are requesting accommodations. It is your responsibility to self-disclose that you are requesting accommodations. The University and instructor will provide you with a reasonable accommodation. You should register with CU's

Disability Services Office, located in the Athens campus Jerry and Jean Beasley Student Center, Bottom Floor, across from the Campus Post Office. The Disability Services Office phone is 304-384-6086 or you can email the Director, Nancy Ellison, at nellison@concord.edu for assistance.

Academic Dishonesty: Academic dishonesty is morally unacceptable as well as destructive to the learning and teaching atmosphere. Academic dishonesty includes the giving or receiving of improper help on examinations or assignments, falsifying documents, and plagiarism (the act of stealing and using, as one's own, the ideas or the expression of the ideas of another). Such dishonesty can lead to a variety of penalties - including but not limited to failure of assignment, failure of course, loss of institutional privileges, or dismissal from the University. (See University Catalog Academic Policies and Procedures.)

Concord University Honor Code:

A Concord University Honor Code was approved by students, staff, faculty, administration and the CU Board of Governors. The Code states:

"As a member of the Concord University Community I will act with honesty and integrity in accordance with our fundamental principles and I will respect myself and others while challenging them to do the same."

The Honor Code is intended to unite the Concord community behind a culture of honesty, integrity, and civility.

Class Attendance Policy

Regular class attendance is part of a student's academic obligation at Concord. Irregular attendance may affect academic performance adversely and is detrimental to the atmosphere of a class. (See University Catalog Academic Policies and Procedures.)

Emergency Alert System

In an effort to increase safety and security on our campus, Concord University encourages everyone to register for instant text message alerts. Alerts will only be used for security and safety notices. All students, faculty, and staff are eligible to receive text message alerts on their cell phones or email alerts. Please contact the IT Help Desk for further assistance (301-384-5291).

Emergency Information

Emergency/courtesy telephones are located at the main entrance of each residence hall and at various other locations on campus. Emergency telephones can be identified by the flashing blue light and will provide the user with a direct link to Public Safety at the press of a button. To report an on-campus emergency, call 304-384-5357 or 911. The Office of Public Safety is

located on the bottom floor of the Rahall Technology Center. For further emergency information go to: <http://www.concord.edu/student-life/node/25>

Inclement Weather Policy

As a general policy, the University will remain in normal operations during adverse weather conditions. In the event of severe weather conditions, the following may occur:

University Closure

No students or employees are to report

Classes Cancelled

Students do NOT report BUT employees are expected to report to work at their normal time.

Operating on an Inclement Weather Delay

Under this schedule, all 8 a.m. classes will start at 10 a.m. Students and faculty will follow the Inclement Weather Schedule. (See <http://www.concord.edu/node/76> for Athens/Beckley Inclement Weather Schedules.)

**Announcements invoking the late schedule or other options referenced above are aired on area radio and television stations and are sent as text and email messages to those enrolled for this service.*

Since this is an online class, the inclement weather policy will not apply (unless severe weather affects an entire week)

Student Conduct

In classrooms, online, laboratories, and during any activities that are part of course requirements, students are expected to observe reasonable rules of conduct.

Technology Services

Contact the CU Help Desk at extension 5291 from campus or 304-384-5291 off campus. You may also email cuhelpdesk@concord.edu

General Expectations of Business Students

Please review the general expectations of business students at <http://www.concord.edu/business/node/11>

To Review the Title IX Sexual Harassment Policy

Please visit <https://www.concord.edu/student-life/node/47>

For Academic Help

The Academic Success Center is ready to assist any student with academic or personal concerns, tutoring, study skills, time management, and much more. The Academic Success Center is located in Suite 243 (Atrium) of the Rahall Technology Center open Monday - Friday, 8:00 am -4:00 or by appointment (304) 384-6074, (304) 384-6298, or asc@concord.edu.
Website: <http://hub.concord.edu/academicsuccess/>

The drop-in tutoring schedule is online: <https://apps.concord.edu/tutoring/> . Smarthinking—online, and on-demand tutoring is available on Blackboard.

Schedule

Week	Course Topic	Assignment
Jan 14- Jan 20	Individual Crash Course Review Tax Reform....What happened?	Individual Crash Course quiz on BECKER, due Sunday, (11:45 PM) Read both parts of the article "The Trump Tax Plan." -Tax Reform Module and Connect quiz
Jan 21- Jan 27	Chapter 1: Business Income, Deductions ,and Accounting Methods	Chapter 1 Connect (DUE SUNDAY, 11:59PM)
Jan 28- Feb 3	Chapter 2: Property Acquisition and Cost Recovery	Chapter 2 Connect (SUNDAY, 11:59PM)

<p>Feb 4- Feb 10</p>	<p>Chapter 3: Property Dispositions</p> <p>Tax Return Project Assigned</p>	<p>Chapter 3 Connect (SUNDAY, 11:59PM)</p>
<p>Feb 11- Feb 17</p>	<p>Chapter 4: Entities Overview</p>	<p>Chapter 4 Connect (SUNDAY, 11:59PM)</p> <p>Becker Assignment 1 DUE (Sunday, 11:45PM)</p>
<p>Feb 18- Feb 24</p>	<p>Chapter 5: Corporate Operations</p> <p>Chapter 6: Accounting for Income Taxes</p>	<p>Chapter 5 Connect (SUNDAY, 11:59PM)</p> <p>Chapter 6 Connect (SUNDAY, 11:59PM)</p>
<p>Feb 25- Mar 3</p>	<p>Chapter 7: Corporate Taxation: Non liquidating Distributions</p>	<p>Chapter 7 Connect (SUNDAY, 11:59PM)</p> <p>Becker Assignment 2 DUE</p>

		(Sunday, 11:45PM)
Mar 4- Mar 10	Comprehensive Review and Exam 1	EXAM 1 Due 11:59PM Mar 8
Mar 11- Mar 17	Spring Break	No Assignment Due
Mar 18- Mar 24	Chapter 8: Corporate Formation, Reorganization, and Liquidation	Chapter 8 Connect (SUNDAY, 11:59PM)
Mar 25- Mar 31	Chapter 9: Forming and Operating Partnerships	Chapter 9 Connect (SUNDAY, 11:59PM)
Apr 1- Apr 7	Chapter 10: Dispositions of Partnership Interests and Partnership Distributions	Chapter 10 Connect (SUNDAY, 11:59PM) Becker Assignment 3 DUE (Sunday, 11:45PM)
Apr 8- Apr 13	Chapter 11: S Corporations	Chapter 11 Connect (SUNDAY, 11:59PM)
Apr 15- Apr 21	Chapter 12: State and Local Taxes	Chapter 12 Connect (SUNDAY, 11:59PM)
Apr 22- Apr 28	Chapter 14: Transfer Taxes and Wealth Planning	Chapter 14 Connect

		(SUNDAY, 11:59PM) Becker Assignment 4 DUE (Sunday, 11:45PM)
Apr 29- May 5	REVIEW WEEK and Comprehensive Tax Return Project Due	Tax Return Project DUE (SUNDAY, 11:59PM)
May 6- May 10	Final Exam	Final Exam DUE May 10, 11:59PM, CONNECT

This Syllabus is subject to change based on the needs of the class. Please check it regularly.