



COURSE SYLLABUS

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SECTION 1: COURSE INFORMATION

Format: 14 weeks

Course ID: ACTG 4143

Course Title: Federal Income Taxation II

College: Jannetides College of Business and Entrepreneurial Leadership

Prerequisites: ACTG 3123 Intermediate Accounting II

Credit Hours: 3

Instructor: Natasha Ware, Assistant Professor, 863-667-5637, nrware@seu.edu

See the online course in MyFIRE for instructor contact information and availability.

Course Description

This class covers tax issues encountered by tax entities. Includes tax planning, tax compliance, and tax alternatives.

Course Overview

The purpose of this course is to familiarize the student with federal tax law, policies, and research as it relates to entity filers. This course will incorporate CPA review material to help prepare students for the Regulation section of the exam.

Course Workload

Time spent on course assignments will vary by student depending on familiarity with course content, reading rate of speed, writing rate of speed, and other individual factors. Based on averages for most students, it is estimated that the course workload estimate for this course is 10 hours per week.

Course Materials

South-Western Federal Taxation Comprehensive Volume, 2022 edition, by Willis, Hoffman, Maloney, & Raabe

Optional: (if not taking Tax I)

South-Western Federal Taxation 2022: Corporations, Partnerships, Estates and Trusts Raabe, Young, Nellen, Hoffman, Maloney, 45th Edition

Required and optional textbooks are accessed and ordered through [SEU's bookstore](#).

Disclaimer: The resources utilized in this course provide information, thoughts and insights that should encourage critical thinking on the part of the student. Please note as well that as an Assembly of God institution, Southeastern University does not necessarily endorse specific personal, religious, philosophical, or political positions found in these resources.

Course Topics

The purpose of this course is to introduce, reinforce, and measure learning on the following topics:

1. Tax on corporations and flow-through entities
2. Exempt entities
3. Taxation on state transactions
4. Tax practice and ethics
5. Tax Return Preparation

Intended Learning Outcomes

As a result of reading, study, and assessments in this course seeks to:

1. Explain the common terms used in federal taxation.
2. Explain how corporate, partnership, and exempt entities are affected by federal taxation.
3. Examine how to conduct tax research and tax planning.
4. Explain tax return preparation.

As a result of the activities and study undertaken, a student should be able to:

1. Demonstrate an ability to apply concepts to solve industry problems.
2. Perform decision support tasks using common tax research procedures.
3. Perform decision support tasks using tax planning strategies.
4. Demonstrate competency in manual and computerized tax return preparation.

Late Work

None Accepted.

Extra Credit

None Offered.

SECTION 2: SOUTHEASTERN POLICIES

Academic Policies

View this link to see Southeastern's Policies regarding SEU's Mission and Vision Statements, Title IX Statement, Student Services, Class Participation, Official Email, MyFIRE Use, Technical Difficulties, Technical Support, Disability Statement, Academic Honesty, Course Evaluation, Official Withdrawal, Grading Scale, and Netiquette.

SECTION 3: COURSE SCHEDULE

Course Schedule: (subject to change)

<u>Class Week</u>	<u>Chapter / Topic</u>
Week 1	Syllabus & Chapter 17
Week 2	Chapter 17
Week 3	Chapter 17
Week 4	Chapter 18 & TR Case I
Week 5	Chapter 18 & Exam I
Week 6	Chapter 19
Week 7	Chapter 19
Week 8	Chapter 20
Week 9	Chapter 20 Exam II
Week 10	Chapter 21
Week 11	Chapter 21 & TR Case II
Week 12	Exam III
Week 13	Chapter 22
Week 14	Chapter 23
Week 15 (Finals Week)	Exam IV

Note: Assignments are due by 11:59 p.m. EST on the due date, unless otherwise noted.

AIM, LEARN, AND APPLY DESCRIPTIONS (*Not Used*)

Aim



When you see the Aim icon, you will be introduced to topics and ideas that will be covered throughout this module. The AIM will also provide you with a glimpse into your learning objectives and an introduction to this module.

Learn



When you see the Learn icon, all of your reading assignments will be listed and may include additional resources that your instructor is providing to help you complete the activities and assessments for the module.

Apply



When you see the Apply Icon, it will be time to demonstrate your learning for the module. The items here are those in which you'll be graded and may include

discussions, activities, assignments, quizzes, exams, and projects.

SECTION 4: ASSESSMENTS

Description

Exams

Total Possible Points

300

Grade Weight

66.7%

Description

Tax Return Cases

Total Possible Points

100

Grade Weight

22.2%

Description

Homework

Total Possible Points

50

Grade Weight

11.1%

Appendix A

Abbreviated Syllabus

The following is simplified version of the course syllabus. Students can use this for a quick reference; it does not replace statements made in the full syllabus to which this Appendix is attached.

Instructor Information:

Name: Natasha Ware, Assistant Professor, CPA, MACC

Location: Jannetides College of Business, Office M26

Phone: 863-667-5637

Email: nrware@seu.edu

Office Hours: (subject to change)

Monday and Wednesday: 10:00 – 11:00 and 3:00 – 4:00

Tuesday and Thursday: 10:00 – 12:30 (virtual only)

Friday: 10:00 – 11:00

Textbook:

South-Western Federal Taxation Comprehensive Volume, 2022 edition by Willis, Hoffman, Maloney, & Raabe.

Admin

The last day to officially withdraw from this course is **March 6, 2023**.

Exams

Failure to take an exam on the assigned date will result in a **ZERO** for that test unless I approve the absence in advance, or it is an emergency that is excused by the Academic Dean. If you travel on a school-approved organization, such as an athletic team, you are responsible for submitting required material prior to your departure.

Exam Review

There will be a two-week limit to review each exam. Students should make an appointment with the professor within two weeks of taking each graded exam.

Responsibilities of students:

- o Prepare — READ the textbook. Class discussion will mean little if text material is not read.
- o Participate — share in the advancement of the group.
- o Presence — find out what was missed and what may be due if you are absent.
- o Time Management – manage your time carefully, especially with tax return cases.
- o Respect – exhibit classroom behavior that is respectful to faculty and fellow students.
- o Honesty – do NOT submit work from any sites found online (i.e., textbook publishers, paid or non-paid sites) or work from fellow or former students even if permission and credit is given. Any work submitted that is not your own will result in a Zero grade for you (and the student who shared his/her work).

Chapter Assignments: (subject to change)

Exam I coverage:

Chapter 17:

Discussion questions you should prepare – 3, 4, 6, 8, 11, 12, 15, 17

Exercises and problems we will cover – 19, 21, 23, 27, 28, 34, 39, 41, 42, 43, 44, 45, 46, 47, 48

Chapter 18:

Discussion questions you should prepare – 2, 3, 4, 6, 11, 12, 14, 16

Exercises and problems we will cover – 19, 20, 22, 23, 26, 27, 28, 32, 33, 36, 38, 39, 41, 42, 47

Exam II coverage:

Chapter 19:

Discussion questions you should prepare – 1, 2, 5, 6, 14, 15, 17

Exercises and problems we will cover – 21, 22, 27, 28, 32, 33, 36, 37, 38, 39, 42, 45, 47, 52, 57

Chapter 20:

Discussion questions you should prepare – 1, 2, 4, 5, 6, 7, 13

Exercises and problems we will cover – 15, 16, 17, 26, 27, 28, 31, 32, 33, 34, 35

Exam III coverage:

Chapter 21:

Discussion questions you should prepare – 2, 3, 4, 7, 8, 10, 11, 14

Exercises and problems we will cover – 26, 27, 33, 35, 37, 44, 46, 47, 48

Exam IV coverage:

Chapter 22:

Discussion questions you should prepare – 1, 2, 3, 8, 10

Exercises and problems we will cover – 14, 16, 22, 23, 24, 25, 28, 30, 31, 35, 36, 37, 38

Chapter 23:

Discussion questions you should prepare – 2, 5, 8, 9

Problems we will cover – 15, 18, 19, 24, 26, 27, 30, 35