



## COURSE SYLLABUS

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### ACCT 323 – Federal Taxation I

Session 3: January 10, 2022 – March 3, 2022

**Online:** Online classroom located at [uiulearn.uiu.edu](http://uiulearn.uiu.edu)

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### Instructor Information

**Instructor Name:** Judy Hangartner, CPA

**UIU Faculty Email:** [hangartnerj44@uiu.edu](mailto:hangartnerj44@uiu.edu)

**Telephone Number:** 704 951 7342

**Office Location:** Online

**Availability:** The best way to reach me is via the UIU email address.  
I respond to all emails within 24 hours.

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### Course Description

**Semester Credits:** 3

**Catalog Course Description:**

A study of the theory and application of federal tax law, with emphasis on income tax law applicable to individuals.

**Prerequisites:** ACCT 202

**Credit Hour Policy:**

As a requirement of HLC Accreditation, all UIU courses, regardless of meeting schedule or instructional mode, follow the Federal Credit Hour Definition. As such, each credit hour earned at UIU is equivalent to a minimum of 45 hours of student engagement.

For more information on how specific instructional modes meet this requirement, please see *UIU's Policy Guidelines for Instructional Time Expectations*: [UIU Policies](#).

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### Course Materials

It is the student's responsibility to make sure the student has access to all required course materials by the start of the session.

## Required Textbooks

### South-Western Federal Taxation 2021: Comprehensive (Looseleaf) - With Access

Edition: 44TH 21

Author: Maloney

ISBN 13: 978-0-357-53252-2

Or

ISBN-13: 978-0-357-70000-6 (Cengage Unlimited Subscription 2018 – Access (1 Semester)

Publisher: Cengage Learning

## Required Resources

- A computer with Internet access
- Active UIU issued email address

## Recommended Resources:

APA formatting is required for this course. You can find information regarding APA formatting at the [Writing Center](#).

[Academic Resources](#) and [Library](#) for UIU Students

## Ordering Textbooks

Purchase your textbook through the online university bookstore, [MBS Direct](#), or by phone at (800) 325-3252.

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## Course Objectives

1. Prepare an individual income tax return using the most currently available federal tax materials.
2. Apply knowledge of changes in Tax Codes from previous years in preparing an individual income tax return using the most currently available federal tax materials.
3. Utilize knowledge of specific sections of the Internal Revenue Code in preparing an individual income tax return using the most currently available federal tax materials.
4. Determine gross income, the various deductions available for and from adjusted gross income, and the taxation of property transactions in order to calculate the taxes payable by an individual for a given year.
5. Prepare an individual income tax form for an individual for the year in which the course is completed.

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## Program Student Learning Outcomes

1. Understand technical knowledge of the accounting profession.
2. Apply accounting to address the needs of organization.
3. Gather, consolidate, safeguard, prepare and present accounting information for internal and external users.

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## General Education Assessment

**Not Required for this course**

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## Course Requirements and Grading Criteria

### Course Requirements

#### Student Introductions

Student Introductions is the first discussion item. Since we may never have the opportunity to meet face to face, please introduce yourselves to your peers.

#### Discussions and Participation

Discussions provide an active learning environment for you and your peers to master the content in this course. Discussions are a **MUST** in an online course for student-student, student-content & student-instructor interaction for active learning. There are two parts for a discussion - Initial Response to Discussion Question and Participation. **Please note that unless you respond, you may not be able to see other responses from your peers to participate.**

**Initial Response to Discussion Question:** 20 points

#### Participation in Discussions

The minimum requirement for participation is 3 of each 7-day online academic week. Participation does not include your Initial Response. It means to actively engage by substantively contributing or responding to your peers' discussion posts in all weekly discussion threads. Substantive means comments that demonstrate comprehension and involve dialogue which extends the depth and/or breadth of discussions. 'I agree' or 'disagree' alone or similar statements will not be considered as a substantive response. 15 points

#### Assignments

Every week you will answer several problems from the chapters covered that week. They are a combination of short answer and tax calculations. Partial credit can be earned. Please show all work either in Word or Excel. Submit to the Assignment Dropbox in your online course. There will be two Tax Research Assignments (Weeks 3 and 6). Your grade will be based on the content and professionalism of your writing, using APA guidelines.

#### Assessment(s)

Midterm Exam - Open Book - The midterm exam will be 25 true/false and multiple-choice questions with 120 minutes to complete and will have one attempt to complete. The topics that were covered up that point will be in the test. The midterm will cover chapters 1-6. The final assessments are two individual income tax returns, completed in weeks 7 and 8.

## Grading Criteria

Activity	Points
Student Introductions	0
Initial Response to Discussion Questions	160
Participation in Discussions with classmates	120
8 Problems (40 points each)	320
2 Tax Research Assignments (50 points each)	100
Midterm Exam	100
Final Assessment	200
Total	1000

## Grading Scale

Letter Grade	Percent	Points
A	93-100%	930 – 1000
A-	90-92%	900 – 929
B+	87-89%	870 – 899
B	83-86%	830 – 869
B-	80-82%	800 – 829
C+	77-79%	770 – 799
C	73-76%	730 – 769
C-	70-72%	700 – 729
D+	67-69%	670 – 699
D	63-66%	630 – 669
D-	60-62%	600 – 629
F	0-59%	0 – 599

## Grades and Feedback

Grades and feedback will be posted by Friday of the following week. Emails and phone calls will be returned within 24 hours.

All graded work available will be posted in the UIU Learn Gradebook by Sunday at 11:59pm (CT) one week prior to the course drop date, as well as posted by Sunday at 11:59 pm prior to the final week.

## Turnitin

Turnitin is a tool for both teachers and students to ensure academic integrity by checking the originality of submitted papers to avoid issues of plagiarism and academic dishonesty.

Students should be aware that Turnitin scans submitted work and compares it to ALL other sources on file.

### Incompletes

Occasionally it becomes necessary for an instructor to award a student a grade of incomplete (“I”). An incomplete grade is exceptional and given only to students whose complete coursework has been qualitatively satisfactory but who have been unable to complete all course requirements because of documented cases of injury, illness, death in family, personal crisis, military deployments, or other circumstances beyond their control. This grade should not be awarded in cases where the student “fell behind” due to absences without explanation, other class commitments, and/or work obligations.

## Course Schedule

Week 1-7 is Monday through Sunday. Week 8 is Monday through Thursday.

**Due dates posted in uiuLearn** *(Any additional due dates will be discussed in class.)*

### Week 1

Week 1 Topic	Introduction and Basic Tax Model
Activities	Read Chapters 1 & 2
Discussion	Introduction Discussion due Sunday Weekly Discussion – initial post due Thursday, participation due Sunday
Assignments	Week 1 Problem, due Sunday

### Week 2

Week 2 Topic	Computing the Tax
Activities	Read Chapter 3
Discussion	Weekly Discussion – initial post due Thursday, participation due Sunday
Assignments	Week 2 Problem, due Sunday

### Week 3

Week 3 Topic	Gross Income
Activities	Read Chapter 4 & 5
Discussion	Weekly Discussion - initial post due Thursday, participation due Sunday
Assignments	Week 3 Problem, due Sunday
Assessment	Paper – Tax Research Assignment 1 (IRS Publication)

## Week 4

Week 4 Topic	Deductions and Credits – General & Certain Business
Activities	Read Chapters 6 & 7
Discussion	Weekly Discussion - initial post due Thursday, participation due Sunday
Assignments	Week 4 Problem, due Sunday
Assessment	Midterm Exam, due Sunday

## Week 5

Week 5 Topic	Depreciation, Cost Recovery, Amortization, and Depletion & Deductions
Activities	Read Chapter 8 & 9
Discussion	Weekly Discussion - initial post due Thursday, participation due Sunday
Assignments	Week 5 Problem, due Sunday

## Week 6

Week 6 Topic	Deductions and Losses & Investor Losses
Activities	Read Chapters 10 & 11
Discussion	Weekly Discussion – initial post due Thursday, participation due Sunday
Assignments	Week 6 Problem, due Sunday
Assessment	Paper – Tax Research Assignment 2 (Tax Planning)

## Week 7

Week 7 Topic	Tax Credits and Payments & Property Transactions – Part 1
Activities	Read Chapters 12 & 13
Discussion	Weekly Discussion - initial post due Thursday, participation due Sunday
Assignments	Week 7 Problem, due Sunday
Assessment	Comprehensive Tax Return 1 (Part 1 of Final Assessment)

## Week 8

Week 8 Topic	Property Transactions – Part 2
Activities	Read Chapter 14
Discussion	Weekly Discussion – initial post on Tuesday, Participation due Wednesday
Assignments	Week 8 Problem, due Wednesday
Assessment	Comprehensive Tax Return 2 (Part 2 of Final Assessment)

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## Course Expectations

### Email

Upper Iowa University employees and students are issued an UIU email account (doej@uiu.edu). University email communications will only be sent to UIU email address. Faculty and staff are not obligated to respond to students using non-UIU email accounts.

### Technology Requirements

Students and faculty should have access to a reliable up-to-date computer, updated virus protection, and an Internet connection to access course materials and complete course activities

### Late Work

No late work will be accepted without prior approval of the instructor. If an emergency arises that causes a student to miss a deadline, written documentation must accompany the request to open an assignment missed.

### Professional Writing and Speaking Guidelines

Communications in class and online should follow the Student Conduct and Discipline, Respect for the University Environment, and Code of Student Responsibility in the [Student Handbook](#). Respect the opinions of others using appropriate language and communications.

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## University Policies

University Policies are listed in detail within the course content on uiuLearn. Students are responsible for reviewing and understanding the applicable policies.

### Academic Accommodations

It is the policy of Upper Iowa University to ensure equal access to educational and co-curricular activities to students with disabilities as mandated by the Americans with Disabilities Act Amendments Act (ADAAA) and Section 504 of the Rehabilitation Act of 1973. A student seeking accommodations should contact the Director of Student Accessibility Services as early in the session as possible. In order to receive accommodations, students are required to disclose their disability to the Director by completing an application for services that can be found on the Student Accessibility Webpage. The Application Packet for New Students can be found here: <https://uiu.edu/experience/student-accessibility-services/> In addition to the application packet, the student is required to submit supporting documentation. Submit these to the Student Accessibility Services Office either in person or by email/Fax. A brief interview, in-person, by phone or virtually, with the Director will confirm or deny the accommodations requested. The Student Accessibility Services Office will email accommodation letters to the

appropriate professor, the student, and the student's advisor. Additionally, students should work cooperatively with their instructors throughout the session to make sure that their accommodations are appropriate and effective.

Contact the Director at (563) 425-5949, [accessibility@uiu.edu](mailto:accessibility@uiu.edu) or stop by the office on the 2nd floor of the Student Center, Office of Student Life, Room 229.

**Emergency Directives:** (Fire, Natural Disaster, Threat on campus, etc.)

In accordance with Upper Iowa University's emergency management plan, any student that requires assistance in the event of an emergency (Fire, natural disaster, threat on campus) is responsible for notifying their instructor of the need for assistance. (Evacuation, and/or indoor safety protocols) This information will be held confidential and only needed in the unlikely event that there is an emergency.

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## Copyright Statement

In recognition of the Copyright Law of the United States (Title 17, United States Code), Upper Iowa University reminds both faculty members and learners that a willful infringement of the law may result in disciplinary action. The University library has available materials discussing the "fair use" concept, along with criteria and guidelines for reproduction and use of copyrighted materials.

**This syllabus is subject to change.**

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