Accounting 548 - Online

Accountancy 548-240                Edward Foth, Ph.D., CPA
Tax Treatment of Individuals       School of Accountancy
    And Property Transactions
Winter Quarter, 2015                6015 DePaul Center
                                            Phone: (312) 362-6900
                                            E-mail: efoth@depaul.edu

Required Text:
McGraw-Hill, ISBN- 978-1-259-20647-4. You must use the 2015 Edition and Connect. You can purchase Connect Plus for $140 which provides access to Connect as well as an e-book of the text as is described under How to Register for Connect at the end of this Syllabus. If you wish to purchase a textbook, I recommend that you go to dealoz.com to find your best price.

Catalog Description:
This course provides detailed coverage of the federal income tax treatment of individual taxpayers. It includes coverage of inclusions, exclusions, deductions, credits, rates of taxation, special tax computations and the tax aspects of property transactions. Prerequisite: Graduate standing and ACC 500 (or equivalent).

ACC 548 in its online version is not a self-paced course, and requires a substantial time commitment each week throughout the quarter. Experience in the study of Accountancy has shown that to successfully master the course content, the student must read each chapter multiple times.

Technical Requirements
This course will be conducted entirely online. As a result, students must make certain that you have the necessary technical resources needed to access the course content and complete class activities. The following items are needed:
    • Frequent access to a computer that connects to the Internet
    • Working email account that you check regularly (and that is updated in Campus Connect)
    • Access to a software suite such as Microsoft Office (Word, Excel, Power Point). If you do not have Microsoft Office, you can download a free, open source alternative such as Open Office (www.openoffice.org) that will give you the same basic functionality
    • Conduct the System Check online at https://d2l.depaul.edu.

Online Course Community
Because this is an online course I have included an activity which will help the class get to know one another. You will find the instructions for this activity under Weekly Discussions – Getting Acquainted. Include pertinent information such as professional experience and undergraduate academic background. Personal information is also welcome, so, feel free to include information regarding family/friends/hobbies etc., as well as your photo. Your information must be posted two days prior to the end of the first week of class.
Discussion Board
Students are strongly encouraged to use the discussion board to post questions and request help from each other. Also, you are encouraged to email the instructor with your questions at efoth@depaul.edu.

Assignments
Your success in this course requires your careful attention to, and use of, the course outline and assignment sheet that accompanies this syllabus. It is your guide through the material in your textbook. Systematic preparation for each class is an absolute must for success.

Problems: Assigned Homework Problems must be completed using McGraw-Hill’s Connect. You will find Homework Problems assigned for each chapter. For each week, the assigned Homework Problems must be submitted on Connect by Sunday at 2:00 am (e.g., the Homework Problems for the first week must be submitted on Connect by 2:00 am, Sunday, Jan. 11th). Each Homework Problem is worth one point. When working Homework Problems, note the “check work” tab at the bottom of the page. You can use the Check Work tab twice for each question to determine whether you have answered the question correctly before you submit your answers. The Connect link for the course is: http://connect.mheducation.com/class/e-foth-siplker-6th-ed

Additional problems are available on Connect to work as Practice Problems to test your knowledge and gain further understanding. The Practice Problems are not filtered and some may relate to pages or topics in a chapter for which you are not responsible. The Practice Problems have no point value. After you answer a Practice Problem, you can click the “Score this question” tab at the top of the page which will indicate if your answer is correct. You can then click on the “Show correct answer” tab on the left side of the page which will then show the correct solution. If you have purchased a textbook without Connect, Connect can be purchased separately as described under Student Quick Tips below.

Quizzes: For each module there will be a seven item quiz that will be emailed to you. Quizzes will be available on Fridays and must be submitted using D2L by midnight on Sunday (e.g., the quiz for the first week will be available on Jan. 9th and must be submitted no later than midnight, Sunday, Jan. 11th).

Paper: The paper is designed to introduce you to RIA Checkpoint Tax which is available using DePaul Library’s A-Z Databases. Your paper must be submitted utilizing the D2L Dropbox on or before Feb. 9th.

Exams: The midterm and final exams will consist solely of multiple choice questions. The final exam will only cover assignments after the midterm exam and will not be cumulative. Approximately one week before each exam, you will be emailed a list of topics that will be covered on the exam. The exams will be given online and will utilize Remote Proctor Now which you may have already used in other online courses. For each exam, you are responsible for paying a fee of $15. Note the exam dates (Feb. 6 and March 20). Please contact me if you will not be able to take the exam at the scheduled time.
Students using Windows XP, Windows Vista, Windows 7, and Windows 8.0 (but not Windows 8.1) will be able to take secure exams if they do not have Internet Explorer 11 installed. Earlier versions of Internet Explorer (such as Internet Explorer 9 or 10) should allow for successful completion of a secure exam. If you are using Internet Explorer 11, there is a process by which you can rollback/downgrade to an earlier version of Internet Explorer. Students using Windows 8.1 are unable to rollback/downgrade to an earlier version of Internet Explorer 11. The only solution is to use a different computer, with does not have Internet Explorer 11 installed.

**Grade for the course**
Your grade will be based on total points earned in the course. The maximum points are as follows:

<table>
<thead>
<tr>
<th>Grading</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Getting Acquainted Exercise</td>
<td>5</td>
</tr>
<tr>
<td>Electronic Database Paper</td>
<td>10</td>
</tr>
<tr>
<td>Quizzes</td>
<td>63</td>
</tr>
<tr>
<td>Homework Problems</td>
<td>90</td>
</tr>
<tr>
<td>Midterm</td>
<td>120</td>
</tr>
<tr>
<td>Final</td>
<td>150</td>
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<tr>
<td>Total Points</td>
<td>438</td>
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**Online Office Hour**
Although I will not be physically present at DePaul during the Winter quarter, I will be holding an online office hour utilizing the Online Rooms tool on D2L. My online office hour will be held Sunday evenings from 9:15 to 9:45 pm CDT. Please refer to the Online Rooms Participant Guide which is available on D2L.

**Academic Integrity**
Work done for this course must adhere to the University Academic Integrity Policy, which you can review in the Student Handbook or by visiting Academic Integrity at DePaul University.

**Incomplete:** Incompletes are given only to individuals who cannot take the final examination at its scheduled time due to an unforeseen difficulty such as an accident, illness, or death in the family. Incompletes are not given to individuals who fall behind in their assignments and class attendance due to work or other reasons. In the latter case, a withdrawal is the appropriate action.

**Other Policies:** Commerce students are expected to maintain the high ethical standards that are representative of the best in the profession they have chosen to enter. Cases of academic dishonesty are viewed as a serious violation of professional ethics and will result in a failing grade.
<table>
<thead>
<tr>
<th>Module</th>
<th>Date; Week Beginning</th>
<th>Reading in Textbook Chapters</th>
<th>Textbook Problems To Be Worked in Connect</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Jan. 5</td>
<td>1 (pp.5-11; 17-23)</td>
<td>Problems: 34, 35, 53, 54</td>
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<td></td>
<td></td>
<td>4 (all)</td>
<td>Problems: 31, 32, 33, 34, 36, 43, 48, 49</td>
</tr>
<tr>
<td>2</td>
<td>Jan. 12</td>
<td>5 (all)</td>
<td>Problems: 45, 47, 48, 51, 53, 55, 66, 67</td>
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<tr>
<td>3</td>
<td>Jan. 19</td>
<td>6 (all)</td>
<td>Problems: 37, 44, 47, 50, 51, 53, 54, 55, 56, 58</td>
</tr>
<tr>
<td>4</td>
<td>Jan. 26</td>
<td>7 (all)</td>
<td>Problems: 55, 57, 63, 68, 69, 74, 80, 81, 83, 84</td>
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<tr>
<td></td>
<td>MIDTERM EXAM, Friday, Feb. 6th, 5:45 to 9:45 pm</td>
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<tr>
<td>6</td>
<td>Feb. 9</td>
<td>8 (all)</td>
<td>Problems: 46, 47, 49, 50, 52, 54, 55, 62, 69</td>
</tr>
<tr>
<td>7</td>
<td>Feb. 16</td>
<td>9 (all)</td>
<td>Problems: 41, 42, 43, 45, 46, 47, 48, 53, 54, 55, 56, 68</td>
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<tr>
<td>8</td>
<td>Feb. 23</td>
<td>10 (all)</td>
<td>Problems: 40, 42, 45, 47, 60, 61, 62, 63, 64, 67</td>
</tr>
<tr>
<td>9</td>
<td>Mar. 2</td>
<td>11 (all)</td>
<td>Problems: 64, 65, 66, 81, 82, 84</td>
</tr>
<tr>
<td></td>
<td></td>
<td>12 (pp. 1-8; 19-32)</td>
<td>Problems: 44, 47, 49, 50, 52</td>
</tr>
<tr>
<td>10</td>
<td>Mar. 9</td>
<td>13 (pp. 18-26)</td>
<td>Problems: 62, 64, 65, 70</td>
</tr>
<tr>
<td></td>
<td></td>
<td>14 (pp. 1-16; 17-31)</td>
<td>Problems: 40, 41, 52, 64, 69</td>
</tr>
<tr>
<td>11</td>
<td>FINAL EXAM, Friday, March 20th, 5:45-9:45 pm</td>
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How to Register for Connect:

1. **Go to the web address provided to you by your instructor.** It may also be included in the student registration info hand out.
   - Be sure to bookmark this web address for future visits to your Connect course!

2. **Click on REGISTER NOW**
   - Student registration tutorials are available if you need help.

3. **Enter your email address**
   - If you already have a McGraw-Hill account, you will be asked for your password and will not be required to create a new account.

4. **Select from one of three options.**
   - Enter your access code and click Submit
   - Click Buy Online to purchase access for Connect or ConnectPlus (which includes online access to an eBook)
   - Start your 14-day Courtesy Access

5. **Next, you will need to fill out the registration form.**
   - Click on “Go To Connect Now” to complete your registration and continue to your instructor’s course.

6. **You are now at your instructor’s course.**
   - This is where you can access your assignments and study resources.

7. **To Return to Connect**
   - Go to the web address provided to you by your instructor. Again, you’ll want to bookmark it to save time.
   - Once on the Connect homepage, enter your email address and password.

Please visit the [Student Registration Tutorial](http://www.connectstudentsuccess.com/) for additional registration information.

If you need help or have any questions about Connect, you can visit our Customer Experience support center:

- **Customer Support**
  - [Visit our 24-hour online support site.](http://connect.mheducation.com/class/e-foth-spilker-6th-ed)
  - Canadian customers, please visit our dedicated [Canadian online support site.](http://connect.mheducation.com/class/e-foth-spilker-6th-ed)
  - Call us at 800-331-5094
    - Sunday: 6pm to 11pm (Central Time)
    - Monday – Thursday: 8am to 11pm (Central Time)
    - Friday: 8am to 6pm (Central Time)