Accounting 548 - Online

Accountancy 548-240
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Tax Treatment of Individuals
School of Accountancy
And Property Transactions
Phone: (630) 661-9125
Winter Quarter, 2016
Email: efoth@depaul.edu

Required Text:
McGraw-Hill, ISBN- 978-1-259-41550-3. You must use the 2016 Edition and Connect. You can purchase Connect Plus 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 reading the text, completing Homework problems, and working weekly quizzes. You will be studying tax law which some students find more difficult than other accounting courses. Some students find that to successfully master the course content, the chapter material and narrated Power Points must be reviewed 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 your 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 week 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 Monday at 2:00 am (e.g., the Homework Problems for the first week must be submitted on Connect by 2:00 am, Monday, 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-acc-548-240

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 your course D2L Dropbox midnight on Sunday (e.g., the quiz for the first week will be available on Jan. 8th and must be submitted no later than midnight, Sunday, Jan. 10th).

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. 8th.

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. Note the exam dates (Feb. 5 and March 18). Please contact me if you will not be able to take the exam at the scheduled time.
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>
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</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>
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<tr>
<td>Midterm</td>
<td>120</td>
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<tr>
<td>Final</td>
<td>150</td>
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<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. You may use your text as well as other materials to work quizzes. However, you will not be allowed to use your text, notes, and other materials when completing the Midterm and Final exams.

Incompletes: 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>
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<tbody>
<tr>
<td></td>
<td>Date</td>
<td>Problems</td>
<td>Problems</td>
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<tr>
<td>1</td>
<td>Jan. 4</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>
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<tr>
<td>2</td>
<td>Jan. 11</td>
<td>5 (all)</td>
<td>Problems: 46, 48, 49, 52, 54, 56, 67, 68</td>
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<tr>
<td>3</td>
<td>Jan. 18</td>
<td>6 (all)</td>
<td>Problems: 37, 44, 47, 50, 51, 53, 54, 55, 56, 58</td>
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<td>4</td>
<td>Jan. 25</td>
<td>8 (all)</td>
<td>Problems: 55, 57, 63, 68, 69, 74, 80, 81, 83, 84</td>
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<td>5</td>
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<td><strong>MIDTERM EXAM</strong>, Friday, Feb. 5&lt;sup&gt;th&lt;/sup&gt;, 4:00 to 10:45 pm</td>
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<tr>
<td>6</td>
<td>Feb. 8</td>
<td>9 (all)</td>
<td>Problems: 46, 47, 49, 50, 52, 54, 55, 62, 69</td>
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<tr>
<td>7</td>
<td>Feb. 15</td>
<td>10(all)</td>
<td>Problems: 41, 42, 43, 45, 46, 47, 48, 54, 55, 56, 71</td>
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<td></td>
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<td>2 (pp. 2-4 9-26)</td>
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<tr>
<td>8</td>
<td>Feb. 22</td>
<td>11 (all)</td>
<td>Problems: 40, 42, 45, 47, 60, 61, 62, 63,64, 67</td>
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<td>9</td>
<td>Feb. 29</td>
<td>7 (all)</td>
<td>Problems: 48, 49, 50, 60, 61, 63</td>
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<td></td>
<td></td>
<td>12 (pp. 1-8; 19-32)</td>
<td>Problems: 44, 47, 49, 50, 52</td>
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<tr>
<td>10</td>
<td>Mar. 7</td>
<td>13 (pp. 18-26)</td>
<td>Problems: 62, 64, 65, 70</td>
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<tr>
<td></td>
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<td>14 (pp. 1-16; 17-31)</td>
<td>Problems: 40, 41, 51, 61, 66</td>
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<tr>
<td>11</td>
<td></td>
<td><strong>FINAL EXAM, Friday</strong>, March 18&lt;sup&gt;th&lt;/sup&gt;, 4:00-10:45 pm</td>
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**M-H Connect Section Web Address:**
CONNECT STUDENT QUICK TIPS
Get a quick, easy start with McGraw-Hill Connect using the valuable tips below. Learn how to register, complete assignments, access resources, and contact McGraw-Hill’s Customer Experience team for assistance.

GETTING STARTED
TIP: To get started in Connect, you will need the following:
- Your instructor’s Connect Web Address
Sample of Connect Web Address:
http://connect.mheducation.com/class/sample
- Connect Access Code
- Or a Credit Card to Buy Online
TIP: A "Start Free Trial" registration option allows you to register in Connect without purchasing an access code and receive full access (typically for three weeks) before being required to get one. This option is helpful for those awaiting financial aid or a textbook in the bookstore, those who may drop the class and those who try the Connect Plus eBook before they buy.
TIP: If using the free trial, be sure to get full access to Connect before the trial period expires to avoid any delays in completing your coursework. If your trial period does expire, your work will be saved. Just login with the username and password you used to create your Connect account and choose to “purchase full Connect access here.”

REGISTRATION AND SIGN IN
1. Go to the Connect Web Address provided by your instructor.
2. Click on “Register Now.”
3. Enter your email address (this will become your Connect username). As a best practice, you may want to register with your school/institution email address.
TIP: 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. Enter a registration code or choose “Buy Online” to purchase access online.
5. Follow the on-screen directions.
TIP: Please choose your Security Question and Answer carefully. We will ask you for this information if you forget your password. We recommend that you provide a secondary email address should you forget your Security Question and Answer.
6. When registration is complete, click on “Go to Connect Now.”
7. You are now ready to use Connect.
TROUBLE LOGGING IN?
- Verify that you are using the same email address you used during registration (not the secondary email address if you provided one).
- If you have forgotten your password, click on the "forgot password" link at your Instructor's Connect Web Address.
- Once logged into Connect, you can update your account information (e.g., email address, password, and security question/answer) by clicking on the "my account" link located at the top-right corner.

HOME (ASSIGNMENTS)
**TIP:** If you are unable to begin an assignment, check that:
- The assignment is available (start and due dates).
- That you have not exceeded the maximum number of attempts.
- That you have not achieved a score of 100% in a previous attempt in an assignment where your instructor has enabled you to build on your work.
- If your assignment contains questions that require manual grading, you will not be able to begin your next attempt until your instructor has graded your questions in the previous attempt.
**TIP:** Be sure to read the instructions that appear when you open an assignment:
- Your instructor may set assignment percentage deductions and limitations for utilizing help resources and/or multiple assignment attempts.
- Your instructor may provide specific instructions for you to follow as you complete your assignment.
**TIP:** Based on the assignment policy settings established by your Instructor, you may encounter the following limitations when working on your assignment(s):
- Inability to Print Assignment.
- Timed assignments – once you begin a “timed assignment,” the timer will not stop if you exit the assignment.
**TIP:** “save & exit” vs. “submit” button
- If you are unable to complete your assignment in one sitting, utilize the “save & exit” button to save your work and complete it at a later time.
- Once you have completed your assignment, utilize the “submit” button in order for your assignment to be graded and sent to your instructor.
- Note that your instructor may deduct points for late submittal of an assignment.

LIBRARY
**TIP:** The Library section of your Connect account provides shortcuts to various resources.
- If you purchased Connect Plus, you will see an “eBook” link, which can also be accessed from the section information widget of the Home tab (by clicking on the textbook title/cover) or from the Library tab.
- “Recorded Lectures” can be accessed from the home or library tabs if your instructor is using Tegrity Campus to capture lectures. You may also access
recorded lectures when taking an assignment by clicking on the projector icon in the navigation bar.

Many McGraw-Hill textbooks offer additional study resources such as narrated slides and self-quizzes, which are accessible through the “student resources” link in the Library tab.

**REPORTS**

**TIP:** Once you submit your assignment, you can view your available results in the Reports tab.

- If you see a dash (-) as your score, your instructor has either delayed or restricted your ability to see the assignment feedback.
- Your instructor has the ability to limit the amount of information (e.g., questions, answers, scores) you can view for each submitted assignment.

**NEED MORE HELP?**

**TIP:** Be sure to run a computer check to ensure that your computer meets Connect’s system requirements:
http://connect.mheducation.com/connect/troubleshoot.do

**TIP:** When working inside of Connect, be aware that contextual help is available by clicking the “help” link in the top right corner within your account.

**CONTACT US ONLINE:**
Visit us at: http://www.mheducation.com/divisions/higher-education
Browse our support materials including tutorial videos and our searchable Connect knowledge base. If you cannot find an answer to your question, click “Contact Us” to send an email.

**GIVE US A CALL:**
1-800-331-5094
Our live support is available:
Mon-Thurs: 8 am – 11 pm CT
Friday: 8 am – 6 pm CT
Sunday: 6 pm – 11 pm CT