



COURSE SYLLABUS

Self-Paced Degree Program (Web-Based)

ACCT 325: Federal Tax Research I

Online classroom located at uiulearn.uiu.edu

Instructor Information

Instructor Name: Tanesha Morgan

UIU faculty email: morgant33@uiu.edu

Telephone Number: 225-302-8244

Office Location: Online

Availability: by appointment

If you need to contact Upper Iowa University, please call the toll-free number (800) 553-4150.

E-mail: selfpaced@uiu.edu

Course Description

Semester Credits: 3 semester credits

Catalog Course Description:

This course will introduce students to the fundamentals of tax research theory and methodology. By learning and understanding the tax law structure, students will be able to identify tax issues, research authority, argue positions, and communicate their findings in a professional manner.

Prerequisites: Acct 201 and 202

Credit Hour Policy:

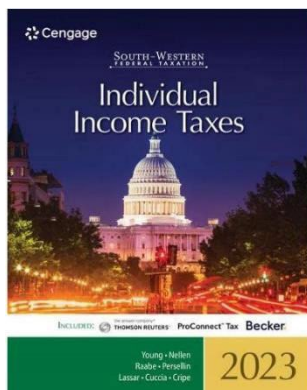
As a requirement of HLC Accreditation, all UIU courses, regardless of meeting schedule or instructional mode, follow the Federal Credit Hour Definition. As such, each credit hour earned at UIU is equivalent to a minimum of 45 hours of student engagement.

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

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 2023: Individual Income Taxes

Authors: James C. Young, Annette Nellen, William A. Raabe, Mark Persellin, Sharon Lassar, Andrew D. Cuccia, Brad Cripe

Edition: 46th

Publisher: Cengage

ISBN-13: 978-1-260-72629-9

ISBN-10: 1-260-72629-0

Note: This edition also provides online access to professional Intuit® ProConnect tax software, Checkpoint® (Student Edition) from Thomson Reuters and CNOWv2 online learning platform to reinforce mastery of concepts. **You need access to Thomson Reuters to complete most of the assignments in this course.**

Required Resources: A computer with internet access

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

Ordering Textbooks

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

Course Objectives

1. Develop proficiency and competence with the broad range of tax research materials that are available.
2. Increase ability to identify complex tax issues and analyze them by evaluating sources of authority and applying them to specific facts.
3. Improve analytical skills through written presentations of research results.
4. Improve written communication skills.

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.

Course Requirements and Grading Criteria

Course Requirements

Refer to myUIU for your official enrollment term and enrollment period.

You have six months from the date of your enrollment to complete this course. You should begin work on the course immediately upon enrollment and start submitting lessons for grading and evaluation in a timely manner. **If no course work has been submitted within the first 60 days, an administrative withdrawal will be processed.**

Course Details

This course is divided into 8 modules. In each module, there will be one reflection assignment and one tax memo.

You should draw upon textbook reading and your own research to complete both assignments.

Course Policies

Respect and honesty. All assignments will be turned in and completed by the individual student.

Grading Criteria

Assignment and Point allocation

The course letter grade will be based on the following grading criteria:

Activity	Points
Reflection Assignments (8 x 25 points each)	200
Tax Research Problems (8 x 100 points each)	800
Total	1000

Grading Scale

This course will use the following scale:

Letter Grade	Percent
A	93-100%
A-(minus)	90-92%
B+	87-89%
B	83-86%

B-(minus)	80-82%
C+	77-79%
C	73-76%
C-(minus)	70-72%
D+	67-69%
D	63-66%
D-(minus)	60-62%
F	0-59%

Grades and Feedback

I will post grades in the Gradebook and provide feedback in the relevant areas in uiuLearn.

Turnitin

Turnitin will be used on the Short Paper to check authenticity of work submitted.

Extension

Students will be allowed to request an extension and receive an 'X' (-extension grade) at the end of their original six-month enrollment period if:

- A minimum of one assignment has been received for grading per guidelines **AND**
- All course units and exams are not completed and submitted **OR**
- A course withdrawal has not been initiated.

Note: The fee for a self-paced extension is \$99 per course. The request for an extension must be submitted no earlier than one month before the end of the course and no later than a week before the end of the course.

Extension grade details

- When the extension is granted and an "X" grade is issued, the student will receive a four-month enrollment period to complete the course.
- Students do not have the option to withdraw from a course after the initial six-month enrollment period.
- An 'X' grade posted to the student's official record will be replaced with a final letter grade; however, the extension will remain on the official transcript as a notation.
- If the course is not completed by the end of the extension period, the instructor will assign a final grade (A-F) based on work completed in relation to the total course requirements.
- If credit is not earned by the end of the extension period, students can reenroll and repeat the entire course for credit.

Note: Students are not reported as enrolled during the extension period and are not eligible for student loan deferment. No more than one extension will be granted.

Course Schedule

Module 1

Topic	Understanding and Working with Federal Tax Law
Activities	Read chapters 1 and 2
Assignments	Reflection assignment and Tax Research Problem

Module 2

Topic	Gross Income: Concepts and Inclusions
Assignments	Reflection assignment and Tax Research Problem

Module 3

Topic	Deductions and Losses: In General
Activities	Reach chapter 6
Assignments	Reflection assignment and Tax Research Problem

Module 4

Topic	Deductions: Employee and Self-Employed Related Expenses
Activities	Read chapter 9
Assignments	Reflection assignment and Tax Research Problem

Module 5

Topic	Investor Losses
Activities	Read chapter 11
Assignments	Reflection assignment and Tax Research Problem

Module 6

Topic	Property Transactions
Activities	Read chapter 17
Assignments	Reflection assignment and Tax Research Problem

Module 7

Topic	Accounting Periods and Methods
Activities	Read chapter 18
Assignments	Reflection assignment and Tax Research Problem

Module 8

Topic	Corporations and Partnerships
Activities	Read chapter 20

Course Expectations

Email

Upper Iowa University employees and students are issued a 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

Computer and Internet: Students and faculty should have access to reliable up-to-date computers, updated virus protection, and Internet connection to access course materials and complete course activities.

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.

University Policies

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

Withdrawal (W)

If a student decides to withdraw from a course before the end of an enrollment period, the student's charges, financial aid, tuition assistance, and/or veteran benefits could be affected. All students should consult with the Business Office and Financial Aid Office to understand the financial impact of withdrawing prior to initiating the withdrawal process.

Tuition adjustments are independent from academic and financial aid deadlines. Upon receiving a request for withdrawal, using the number of lessons submitted as compared to the total due, a refund of tuition is made according to the following guideline.

On or before the first day of the enrollment period* 100%

After the first lesson through 10% of the enrollment period 90%
After the first 10% through the first 25% of the enrollment period 50%
After the first 25% of the enrollment period 0%

*Enrollment is measured by the number of assignments to be submitted during a six-month period of time, as determined by the University, during which semester credits are earned toward graduation. The refund/repayments shall be calculated using the percentages noted above as determined using the number of assignments completed and the number of assignments yet to be submitted.

For example, if a student submitted 2 of 17 assignments, they completed 11.76% of the class assignments. The student would be refunded 50% of the tuition cost.

For students from Wisconsin, Maryland, Georgia, Oregon, or Arizona, state laws apply. For students enrolled through the cpacredits.com program, no refund is allowed after the first two weeks.

Students who withdraw from a course prior to submitting the first assignment, or who are administratively withdrawn for non-submission of assignments, will be charged an administrative fee of \$99.

Course withdrawal may impact financial aid eligibility. A financial aid counselor is available to discuss this decision.

Upper Iowa University is required to use a pro rata schedule to determine the amount of Title IV aid the student has earned at the time of withdrawal. If financial aid funds have been released to the student because of a credit balance on the student's account at Upper Iowa University, the student may be required to repay some or all of the amount released to the student. This policy is subject to federal regulations. Contact the Financial Aid Office for details.

Withdrawing from a course in progress may result in significant student account charges. Consult with the Business Office before withdrawing. For more information on financial aid implications, go to uiu.edu/financialaid.

Administrative Withdrawal (AW)

A grade of AW (administrative withdrawal) is recorded for any course from which a student is administratively withdrawn. **At least one complete assignment/unit must be received and verified by the instructor within the first 60 days of the enrollment period or the student will be administratively withdrawn from the course.** Students who are administratively withdrawn for non-submission of assignments, will be charged an administrative fee of \$99. Students through the cpacredits.com partnership follow the withdrawal policy listed above. Non-Attendance (NA): Never attended grades are not applicable to the Self-Paced Degree Program.

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: [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 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.

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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