I. Instructor Information

Name: Dr. Alisa Williams, CPA, MBA, DBA
Office: By appointment only
Telephone: 501-812-2249 (message only)
Office hours: None: VIA email
Mailbox: Room 312-NLR Campus
Email: awilliams@pulaskitech.edu

II. Catalog Description

This course is designed to provide an understanding of the federal income tax structure, especially as it relates to individuals.

Pre-requisites: ACCT 2330

III. Course Resources


This access code is also required.

IV. Institutional Learning Outcomes

PTC supports a college-wide institutional learning assessment program which concerns effective instructional methods and promotes student learning achievement by assessing:

1. Communication
2. Critical Thinking
3. Cultural Awareness
4. Information Literacy
5. Professionalism
6. Quantitative Literacy
7. Technology Literacy

For more information, please consult the following website: http://www.pulaskitech.edu/sla/mission.asp
V. Department/Program Learning Outcomes
The Accounting program objectives includes the following:

Upon completion of the accounting sequence, the student should be able to prepare financial statements in accordance with generally accepted accounting principles; interpret and analyze financial statements; understand how financial transactions affect the profit and financial position of a company; and use financial information to make informed managerial decisions.

VI. Course Outcomes/Objectives

Upon completion of this course, the student should be able to:

1. demonstrate knowledge of the history and objectives of the income tax system, the basic tax formula for individuals, filing status and exemptions, and the standard deduction.
2. demonstrate knowledge of gross income and exclusion categories.
3. demonstrate knowledge of deductions, deductible business expenses, credits and special taxes, capital gains and losses, and payment of income taxes by withholdings and estimated tax payments.

VII. Attendance Policy
Agencies granting financial assistance may be notified of the violation of the attendance policy by students receiving financial aid. Attendance is taken starting the first day of the semester, with the exception of students who enroll after classes have started. Teachers have the right to count students as absent if they arrive late to class, leave class early, or go in and out of the classroom during class time. Teachers have the right to lower a student’s grade based on excessive absences.

Any student who misses two consecutive weeks of class may be administratively withdrawn from the class. Any student who does not class within the first two weeks of class will be considered a “no show” according to the campus attendance policy and will be reported as such and dropped from the class. Teachers have the right to enforce PTC's administrative drop policy for days of consecutive nonattendance. Such particulars as determined by the instructor are detailed in the paragraph below.

VIII. Classroom Policies
The PTC Catalog rules and regulations will be enforced in this class at all times.

Please consult the following website for more information:
http://www.pulaskitech.edu/admission/web_catalog/

Professional behavior is required. Punctual attendance and intelligent participation are expected. Particulars as determined by the instructor are detailed in the paragraph below.

Student Behavior: Students are expected to behave in the classroom.

1. Treat others with respect. Part of the college experience is being exposed to people with ideas, values, and backgrounds different from yours.

2. Any behavior that disrupts the class may result in that student being asked to leave the class for the day. Obtain a copy of the student handbook; read the standards of conduct and adhere to them. They will be strictly enforced in this class.
3. Be prepared for class. Complete reading assignments before class so that you can understand the lecture and participate in discussion. Always have necessary pen or pencil, paper, and necessary tools of class.

4. Keep your work area/desk clean. Other classes use the same room. It is imperative that you keep up with your book, disk, and other materials.

   **Cell Phones:** In consideration of others, cell phones and other personal communication devices must be turned off during class. If you have an EMERGENCY situation and must be available by phone, inform your instructor and set your phone to a mode that will not disturb others (e.g., silent or vibrate). Under no circumstances may students use cell phones or electronic communication devices in the classroom.

   **Arriving Late for Class:** Students arriving late to class are distracting. If you arrive late, please enter quietly and take your seat; please wait until class is dismissed before picking up handouts, handling attendance reporting, etc.

   **Children in Class:** Students may not bring children to class, and may not leave children unattended anywhere on campus.

**Computer Labs:** (in addition to Classroom Policies above)

1. With all the electric equipment in the lab classroom, remember NO FOOD OR DRINKS NEAR any equipment in the room. Check with your instructor to see if there is a place where drinks may be left and retrieved after class.

2. Lab computers are to facilitate student learning, not for “surfing the net” or playing games unrelated to the course. Students will not use the Internet and its technologies (e.g. check e-mail, participate in “chat sessions,” browse the web, etc.) during class unless the instructor requests that you activate these technologies for class lecture demonstrations or class work.

3. All equipment items (and supplies for them) are property of the state of Arkansas and are to be treated with care. Equipment and supplies are not to be removed from the lab.

4. Use of computer equipment is for the class meeting in the lab at that scheduled time. Any student who needs to use equipment (creating, editing, or printing) while a class is meeting, must obtain permission from the instructor in advance; such permission must be obtained without interruption of the lecture/demonstration.

Appropriate behavior is expected for all communications, including any notes, email messages, or telephone conversations. Some guidelines for communication are included in this syllabus to help you.

**IX. Grading**

Letter grades will be based on the following scale:

- 90 to 100% A
- 80 to 89% B
- 70 to 79% C
- 60 to 69% D
- 0 to 59% F
X. Academic Integrity
It is expected that all students who attend PTC conduct themselves in a manner appropriate for the college experience. Academic integrity is a vital component of collegiate behavior. The PTC Catalog states, “The gaining of knowledge and the practice of honesty go hand-in-hand.”

The Catalog also states, “The responsibility and authority of initiating discipline arising from violations of the rules against dishonesty during the process of the course are vested in the instructor of that course.”

The complete Academic Integrity Policy can be found in the PTC code of conduct.

XI. Accommodation Policy
Services for Students with Disabilities: PTC is committed to fulfilling all federal requirements as stated in the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990. Accommodations are available to students who have documented disabilities. Students who request accommodations must register with the Coordinator of Disability Services in Counseling Services (501-812-2220 or www.pulaskitech.edu) prior to the semester of planned enrollment, and must provide recent documentation of medical, educational, and/or psychological records.

Students who need accommodations should inform the instructor at the beginning of the course. Accommodations will only be provided if the instructor receives a letter of approved accommodations from the Coordinator of Disability Services. Failure to provide sufficient notification may result in a delay of services.

XII. Sexual Misconduct
No person at Pulaski Technical College will, on the basis of gender, be excluded from participation in, be denied benefits of, or be subjected to sex discrimination, sexual harassment or sexual misconduct under any education program or activity. All college administrative policies and procedures regarding sex discrimination, sexual harassment, and sexual misconduct are in compliance with Title IX. Students who feel they are victims of sexual misconduct should contact the PTC Title IX Deputy Coordinator for Students:

Michelle Anderson, Dean of Students
Campus Center Building Room 212
501-812-2756
manderson@pulaskitech.edu

Additional information, including the PTC sexual assault policy, procedures, and resources may be found online at http://www.pulaskitech.edu/sexual_misconduct_awareness/.

XIII. Course Evaluations
Students may be asked to evaluate their instructor and course near the end of the semester. These student evaluations are very important to the improvement in the quality of instruction and course materials. All results are anonymous and shared with the faculty only after the semester is over and grades have been posted.
XIV. Information Literacy

PTC is committed to the Information Literacy Competency Standards for Higher Education as established by the Association of College and Research Libraries and endorsed by the National Forum on Information Literacy. Therefore, all courses will incorporate an information literacy component so that, by graduation, all students will be able to recognize the need for information, then locate, evaluate, synthesize, and communicate information in an ethical manner. Information literacy encompasses critical thinking, research, media, technology, health, business, and visual literacy skills to produce lifelong learners who can make informed decisions in the workplace and in their personal lives.

XV. Course Schedule

Disclaimer: This schedule is a guide for the semester. The instructor reserves the right to amend the schedule as necessary.

**Evaluation**

- Exam 1 (Ch 1, Introd to Taxation, tax formula, & form 1040EZ) 100
- Exam 2 (Ch 2, Tax formula, form 1040A & 1040) 100
- Exam 3 (Ch 3, Gross Income: Inclusion and Exclusion) 100
- Exam 4 (Ch 4, Adjustments and Adjusted Gross Income) 100
- Exam 5 (Ch 5, Itemized Deductions) 100
- Exam 6 (Ch 6, Self-Employment Income) 100
- Exam 7 (Ch 7, Capital Gains) 100
- Exam 8 (Ch 8, Rental property, Royalties, and flow-through) 100

Homework 400

Final Tax Return (or chapter 9- will be decided at a later date) 100

Total 1300 Points

**HOMEWORK ASSIGNMENTS:**

Homework assignments for this course will be completed online using the McGraw Hill Connect Webpage site, provided by the publisher of this text. Login instructions are provided below.

As soon as possible, visit this website and register (using your student access code).

Homework problems are listed by chapter, and each chapter has an assigned due date. The homework is due the same day as the exam. Your homework will be graded by the McGraw Hill Connection system after you complete the assignment. You will be able to view your graded assignment immediately. You can work each problem up to three times. **Late submissions on homework assignments will incur a 5% penalty per day late so do not procrastinate.**

**TESTS:**

There will be 8 unit tests and a comprehensive tax return.

You are allowed one make-up test with a 10% penalty off the top prior to grading content.
XVI. Course Agreement Form

Read, complete, and return to instructor:

I have read the course syllabus for the Federal Income Tax class at Pulaski Technical College, and I understand its content. I also understand the rules for the class, and I will follow and abide by these rules, including those relating to attendance, assignments, grading criteria, plagiarism, and behavior.

Semester

Date

Print name

Signature

Email address

(Please use your PTC email address)

Telephone

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