SYLLABUS—ACCOUNTING 341
INTRO TO INDIVIDUAL INCOME TAXES
SPRING SEMESTER, 2015

INSTRUCTOR: Scott P. Hendricks

TEXT: INDIVIDUAL INCOME TAXES - Comprehensive (2015)
Hoffmann Smith

COBA Office #453-2459
My Law Office #529-2274
Internet: scott@hendrickshagan.com or scotth@siu.edu

CLASSROOM LOCATION AND CLASS TIMES: Rehn 18, 11:00-12:15 a.m. M-W

OFFICE LOCATION AND HOURS: My office is #134 Rehn Hall, College of Business Building, and my Office Hours are Monday, Wednesday 12:15 to 1:00 and Tuesdays and Thursdays, 11:00 AM till 12:00 Noon or, if you need to meet with me at some other time, call me or see me in class to set up an appointment.


COURSE OBJECTIVES: THE STUDENT WILL BE ABLE TO:
1. Identify and understand the fundamental aspects of federal and state tax laws and statutes governing Individual Income Taxes.
2. Develop analysis skills necessary to apply legal rules learned to specific factual tax situations.
3. Develop skills necessary to prepare individual income tax returns.
4. Begin the review and learning of substantive law that may be required to take the CPA Examination.

TESTS AND GRADING: There will be four (4) non-cumulative Exams given over the handouts, text materials, lectures, and class discussions. All Exams will be made up of True-False, Multiple Choice, Matching, and possible short answer questions. All exams are Scan-tron graded. Each Exam will be worth 100 Points. Total available points: 400.

There will also be ten (10) take home assignments given in class to be returned for grading. Each assignment will be worth Ten (10) points. No makeup assignments allowed. Total available points: 100.

There will be a tax return problem to be completed on or before May 1, 2015 and will be worth 100 points.

GRADING WILL BE DETERMINED AS FOLLOWS:
A--90% or more of the available points;
B--80% TO 89% of the available points
C--70% TO 79% of the available points;
D--60% TO 69% of the available points
F--59% and fewer of the available points
ATTENDANCE. Good class attendance is an essential part of the learning experience. Students who cut class do so at their own risk. Attendance sheet will be distributed at each class period to assist in tracking class participation.

MISSING EXAMS: Necessary absences from exams must be pre-arranged with the instructor, unless a true personal emergency occurs. Rescheduling of exams will only be allowed for acceptable excused absences when absolutely necessary. Anyone missing an exam for a valid reason will be required to take one common comprehensive make-up exam. The comprehensive make up exam will be administered the last week of class and it will cover all topics discussed during the semester. Acceptable excused absences include, but at the instructor’s discretion, are not limited to: illness of student serious enough to require a doctor’s visit, serious illness or death of an immediate family member, required attendance of the student at university sponsored event, and job interviews. All excused absences must be substantiated by written documentation.

CLASS WITHDRAWAL DEADLINES: (go online for the SIU-C Fall, 2015 Schedule of Classes)

ACADEMIC DISHONESTY: The University’s policies regarding cheating and plagiarism by students will be strictly followed by the Instructor. Students who are caught cheating will have their quiz or exam taken from them and they will receive a grade of "F" on that quiz or exam and they risk receiving a grade of "F" in the class. Students who knowingly allow another student to sign in for them or who are caught signing the attendance sheet for another student will also receive a grade of “F”.

TENTATIVE EXAM SCHEDULE: (Dates are subject to change with notice.)

FIRST EXAM – February 16th
SECOND EXAM – March 16th
THIRD EXAM – April 13th
FOURTH EXAM – During Finals Week—May 11th – 15th
TENTATIVE DAY-BY-DAY CLASS SCHEDULE: The required reading will also include selected Questions at the end of each chapter as they will be subject to review and discussion during class. The selected questions will be identified before commencement of the review of the assigned Chapter. Selected sections of the Internal Revenue Code may also be assigned as part of the reading.

1/21—Introduction
1/26–Ch. 2 (thru p. 2-23 only)
1/28–Ch. 2 (thru 2-23 only)
2/2—Ch. 3
2/4---Ch 3
2/9---Ch. 4
2/11—Ch. 4
2/16—FIRST EXAM

2/18--Ch. 14 (thru p. 14-28 only)
2/23--Ch. 14 (thru p. 14-28 only)
2/25--Ch. 5
3/2--Ch. 5
3/4--Ch. 6
3/9—Spring Break
3/11—Spring Break
3/16—Ch 6
3/18—SECOND EXAM

3/23—Ch. 7
3/25-Ch. 7
3/30-Ch. 8
4/1-Ch. 8
4/6—Ch. 9
4/8 - Ch. 9
4/13- THIRD EXAM

4/15- Ch. 10
4/20– Ch. 10
4/22-- Ch. 11
4/27—Ch. 11
4/29--Ch. 13
5/4 - Ch. 13
5/6 - Catch up / Extra

FOURTH EXAM – During Finals Week – May 11th,
SAFETY AWARENESS FACTS AND EDUCATION

Title IX makes it clear that violence and harassment based on sex and gender is a Civil Rights offense subject to the same kinds of accountability and the same kinds of support applied to offenses against other protected categories such as race, national origin, etc. If you or someone you know has been harassed or assaulted, you can find the appropriate resources here: http://safe.siu.edu

SAUKI CARES

The purpose of Sauki Cares is to develop, facilitate and coordinate a university-wide program of care and support for students in any type of distress—physical, emotional, financial, or personal. By working closely with faculty, staff, students and their families, SIU will continue to display a culture of care and demonstrate to our students and their families that they are an important part of the community. For Information on Sauki Cares, (618) 453 5714, or sauki.cares@siu.edu, http://sauki.cares.siu.edu/index.html

EMERGENCY PROCEDURES

Southern Illinois University Carbondale is committed to providing a safe and healthy environment for study and work. We ask that you become familiar with the SIU Emergency Response Plan and Building Emergency Response Team (BERT) programs. Please reference the Building Emergency Response Protocols for Syllabus attachments on the following pages. It is important that you follow these instructions and stay with your instructor during an evacuation or sheltering emergency.

INCLUDED EXCELLENCE

SIU contains people from all walks of life, from many different cultures and sub-cultures, and representing all strata of society, nationalities, ethnicities, lifestyles, and affiliations. Learning from and working with people who differ is an important part of education as well as an essential preparation for any career. For more information please view: http://www.siu.edu/humanity/diversity.siu.edu/

LEARNING AND SUPPORT SERVICES

Help is within reach. Learning support services offers free tutoring on campus and math labs. To find more information please visit the Center for Learning and Support Services website:

Writing Center: http://writing.siu.edu/
Math Labs: http://writing.siu.edu/math_tutoring/index.html

ADDITIONAL RESOURCES AVAILABLE:

SAUKINet: https://sauki.siu.edu/portal/login
ADVISMENT: http://advisement.siu.edu/
SIU Online: http://online.siu.edu/

Spring 2015 E.O’Rebecca