

SYLLABUS FOR MANAGEMENT 342 – Individual Income Tax FALL – 2014

Instructor: Ruth Ann Castellano-Piatt, CPA /PFS, CFP®,CGMA, AEP®, MBA
Office Location: N/A
Office Hours: By Appointment – E-mail for appointment
Communication: Learn Mail
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Required Course Material:

- Taxation of Individuals & Business Entities 2015 w/Connect Plus Access
 - Spilkers
 - SKU: 9781259356537
- Income Tax Forms and Instructions
<http://www.irs.gov/app/picklist/list/formsPublications.html>)

Objectives

To study the basics of federal income taxation – including

- The basic concepts underlying the tax law
- The legislative, administrative, and judicial sources of our tax laws, and
- The rules and regulations pertaining to the taxation of individuals.

Required Technology

In order to access your online courses, students need to log onto UNM Learn

Reasonable Accommodations

Accessibility Services (Mesa Vista Hall 2021 – 277-3506) provides academic support to students who have disabilities. If you think you need alternative accessible formats for undertaking and completing coursework, you should contact this service right away to assure that your needs are met in a timely manner.

Attendance Policy

Regular and punctual attendance is required. UNM Policies apply, which in part means instructor drops based on non-attendance is possible. This policy is regardless of the grading option you have chosen.

Online Courses Require

A high speed Internet connection is highly recommended.

Supported browsers include: Internet Explorer, Firefox, and Safari. Detailed Supported Browsers and Operating Systems:

<http://kb.blackboard.com/pages/viewpage.action?pageId=51413176>

Any computer capable of recently updated web browser should be sufficient to access your online course. However, bear in mind that processor speed, amount of RAM and internet connection speed can greatly affect performance.

Online courses perform best on a high speed Internet connection. Those using a dial-up connections will experience longer page load times and much slower performance when accessing their online course. Many locations will offer free high speed internet access including UNM Computer Pods or on of UNM many Statewide Centers.

For additional information: see <http://vist.unm.edu>

For UNM Learn Technical Support: (505) 277-5757 (M-F 8am – 5pm) or UNMlearn@unm.edu

For Web Conference Technical Help: (505) 277-0857 or media@unm.edu

Course Conduct and Academic Integrity

Any violation of the Student Code of Conduct will be taken very seriously and appropriate sanctions will be applied. Academic dishonesty includes, but is not limited to, cheating or copying, plagiarism, fabricating information or citations, facilitating acts of dishonesty by others, having unauthorized possession of examinations, submitting work of another person or work previously used without informing the instructor, or tampering with the academic work of other students. Please refer to the University's full statement on academic honesty and the consequences for failure to comply.

Assignments and Exams

Homework Questions

Homework will be completed in the McGraw Hill "Connect". Each Homework will be allowed 2 attempts. Late homework will be deducted 50% each day it is submitted late. Refer to the Schedule for assignments and due dates.

Tax Returns

Three Tax Returns will be completed manually using the "fill-in" forms tax forms provided by your text book or the IRS Website forms. Use of tax accounting software is prohibited. Students may work together in discussing the preparation. Each student is responsible for submitting his/her own return and understanding the material. Students will turn in their Tax Returns electronically by the due date using BlackBoard Learn.

Exams

NO MAKEUP EXAMS WILL BE GIVEN. Students missing an exam for a documented illness or family emergency will need to arrange a time to take a modified exam. Students aware of a University activity conflict with a test date should contact me as soon as possible.

Class Schedule for due dates and coverage is subject to change based on class progress.

Overall Grade

Your grade will be based on the following overall weight. Individual Homework Assignments and Tax Returns will have different individual weights based on concentration of work. For example, the Final Tax Return has the heaviest weight due to the number of Forms and Schedules to be completed for the individual assignment. See the most recent Class Schedule for Individual Assignment and Exam weights.

<u>Assignments and Exam Weight</u>		<u>GRADES</u>
13 Chapter Homework	23%	A = 900
3 Exams	50%	B = 800
3 Tax Returns	25%	C = 700
Questionnaire	<u>2%</u>	D = 600
Total	<u>100%</u>	F = 500