University of Texas at Arlington  
Department of Accounting  
Fall 2019

COURSE TITLE: Tax Problems of Corporations and Shareholders  
COURSE NUMBER: ACCT. 5342  
SECTION: 001 (T 7:00 P.M. – 9:50 P.M., Room 151 Business)  
INSTRUCTOR: Dr. Becky Pierce  
OFFICE: 406 Business  
OFFICE HOURS: T 4:45 P.M. – 5:15 P.M., other times by appointment  
E-MAIL ADDRESS: bpierce@uta.edu (always include Acct. 5342 in the subject line of any e-mail to me if you want me to read it)

CLASS SYLLABUS:  
This class syllabus represents a plan for the forthcoming semester, and is not a binding contract. This plan may change as the semester progresses. If there is a substantive change I will make an announcement in class and post a revised syllabus on the course website.

COURSE CONTENT AND STUDENT LEARNING OUTCOMES  
This course is an analysis of the federal income tax rules governing corporations and shareholders. Subjects include corporate formation, capital structure, operations, distributions, redemptions and liquidations. The purpose of this course is to improve the student’s understanding of corporate tax law and how this law impacts each shareholder. Students completing this course should be able to demonstrate a mastery of advanced technical tax knowledge as evidenced by the ability to: (1) comprehend the conceptual framework upon which the corporate tax system is based and (2) perform the necessary technical computations to determine the components of taxable income and tax liability.

COURSE PREREQUISITES  
- ACCT 5314: Principles of Federal Income Tax (with a grade of C or better).
- ACCT 5339: Tax Research (with a grade of C or better or being taken concurrently with ACCT 5342)
- Proof of completion of Excel certification or completion before the end of the Fall 2019 semester (see notes below)

NOTES:  
For students first enrolled at UT Arlington for the Fall 2014 semester or later and seeking the Masters of Taxation degree, a certification in the Microsoft Excel program is a requirement for graduation. ACCT. 5342 has been chosen as the endpoint for completion of that certification requirement. Therefore, you must provide proof to the graduate advisor that you have completed this requirement in order to receive a grade in this course. Proof of the fulfillment of the Excel requirement must be submitted to the graduate advisor by the last day of classes for the Fall 2019 semester. I am not allowed to submit a grade for a student who has not fulfilled this requirement. Please see the Accounting Department website regarding this requirement. If you have any questions, please contact your graduate advisor.

A student cannot receive credit for both ACCT 5340 and ACCT 5342.

COURSE MATERIALS [Note that all five bullet items are REQUIRED.]
- Ancillary Materials—at times I will place items on my website which will be helpful (translate essential) in understanding the material for this course. [Access to these materials will require an instructor-provided password.]
- 3 scantron Cards (Form #882E) [one for each of two major in-class examinations and one for the final examination]. [These should be brought to me (without any identifying names) by Tuesday, September 3, 2019.]
- Student Picture/Information/Affirmation of Completion of Course Prerequisite Sheet—Remove page 10 of this syllabus. Tape your student ID card (showing your name and photo) to the page and photocopy it. Make sure it is a clear COLOR photocopy. Once the photocopy is made print or type the information requested on the page. There are five additional items of information to be supplied (after the color copy is made). This is due no later than Tuesday, September 3, 2019.
WEBSITE
My website is located at http://www.web.uta.edu/faculty/bpierce/. This website contains copies of various documents (notes, syllabus, etc.). If spacing seems wrong with your web browser go to the browser's tools and select 'compatibility view' mode and that should solve the problem. To access my website you will need to supply your UTA logon ID (NetID) and password when prompted. The NetID is to be preceded by UTA\ as follows: UTA\NetID. Information regarding your NetID and password is available by contacting the computer help desk at 817-272-2208. Under university procedure student passwords automatically expire after six months. If that has occurred the computer help desk can aid in resetting your password and can be contacted at the number given above.

GRADE DETERMINATION
Each student completing the course will be awarded a letter grade based on my judgment as to that student's performance in the course. Possible grades and their meanings are as follows.

<table>
<thead>
<tr>
<th>GRADE</th>
<th>COURSE PERFORMANCE</th>
</tr>
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<tbody>
<tr>
<td>A</td>
<td>Excellent</td>
</tr>
<tr>
<td>B</td>
<td>Good</td>
</tr>
<tr>
<td>C</td>
<td>Fair</td>
</tr>
<tr>
<td>D</td>
<td>Poor</td>
</tr>
<tr>
<td>F</td>
<td>Inadequate</td>
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To form a judgment as to each student's mastery of the course subject matter, I will gather various types of evidence. This evidence will include, at a minimum, the following components.
1. In-class examinations (2) [See page 9 for exam dates]
2. In-class comprehensive final examination (1) [See page 9 for exam date]
3. Practice problems (2) [See page 9 for due dates]

At the end of the semester, I will calculate a numerical class average for each student using the following weights:

<table>
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<tr>
<th>GRADE COMPONENT</th>
<th>PERCENTAGE</th>
<th>POINTS</th>
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<tbody>
<tr>
<td>In-class examinations (2 @ 300)</td>
<td>60%</td>
<td>600</td>
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<tr>
<td>Comprehensive final examination (1 @ 300)</td>
<td>30</td>
<td>300</td>
</tr>
<tr>
<td>Practice problems (100 total)</td>
<td>10</td>
<td>100</td>
</tr>
<tr>
<td><strong>100%</strong></td>
<td><strong>1000</strong></td>
<td></td>
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</tbody>
</table>

After reviewing the class averages, and, as appropriate, taking into account other factors (such as trend of performance, consistency in performance, etc.) I will form a judgment as to each student's course performance and assign a letter grade consistent with the standards discussed above. Students are expected to keep track of their performance throughout the semester and seek guidance from available sources (including the instructor) if their performance drops below satisfactory levels.

GRADE OF INCOMPLETE
I have been asked periodically about the possibility of being given an "incomplete" grade. In over 30 years of teaching at UTA I have given probably less than ten incomplete grades. An incomplete is given when a student is unable to finish any of his/her courses for the semester. In my experience it is usually given due to severe illness or call to active military duty during the semester. If given an incomplete the student will retain all grades already earned and will simply finish the remaining work in a later semester. All grades will then be averaged as indicated above. It is not a way to escape poor test scores for someone failing to drop prior to the drop deadline. Those test scores will stand even with an incomplete grade being given.

QUESTIONS REGARDING CLASS GRADE
Grades are confidential and may be discussed only with the student enrolled in the class and earning those grades. I will, therefore, not provide grade information over the phone or via e-mail. After grade reports are issued, if you have a question about your grade, you must contact me within one month of the date your final exam was administered. Due to storage limitations, I normally discard exams, papers, etc. after one month has passed.

Any appeal of a grade in this course must follow the procedures and deadlines for grade-related grievances as published in the current University Catalog.
DROPPING CLASS
Students may drop or swap (adding and dropping a class concurrently) classes through self-service in MyMav from the beginning of the registration period through the late registration period. After the late registration period, students must see their academic advisor to drop a class or withdraw. Undeclared students must see an advisor in the University Advising Center. Drops can continue through a point two-thirds of the way through the term or session. It is the student’s responsibility to officially withdraw if they do not plan to attend after registering. **Students will not be automatically dropped for non-attendance.** Repayment of certain types of financial aid administered through the University may be required as the result of dropping classes or withdrawing. For more information, contact the Office of Financial Aid and Scholarships (http://wweb.uta.edu/aao/fao).

Neither a faculty member nor the departmental staff can process a student’s drop. Only the Academic Advisor for their major (or designee) can complete the drop. This is done in the Advising Center on the 1st floor. No student may be dropped after the Drop Date.

IN CLASS EXAMINATIONS
Two in-class examinations will be given during the semester. They will consist of multiple choice questions, problem(s) and short answers. The topics covered on each exam will be provided as the semester progresses. Each exam will be 150 minutes (2½ hours) in length.

You will be allowed to use the Bank and Stark Code/Regulation text on the exam (print version only). That is the ONLY Code/Regulation text which will be allowed. No notes/homework solutions/etc will be allowed to be used on the exam (and no notes will be allowed to be written in the Bank and Stark Code/Regulation text, other than highlighting, if you are planning to use the Bank and Stark Code/Regulation text on the exam).

If class is **officially canceled by the University** (because of weather, power outage, etc.) any test scheduled for that day will most likely be given the next class period. Closure of the Business building due to a bomb threat will be covered later in this syllabus.

FINAL EXAMINATION
The final examination will be comprehensive and entirely multiple choice. Completion of the final exam is required for course credit. **Again, you will be able to use the Bank and Stark Code/Regulation text for the final exam with the same limitations as discussed previously.**

MISSED WORK
No make-up exams will be given. Failure to complete an exam at the scheduled time will result in a grade of zero. However, in cases where you have a proper reason **approved by me** and **supporting documentation**, I will increase the point value of your final exam to compensate for the missed exam. An absence is excused for serious illness, death of an immediate family member, or travel on university business. You must notify me by email of your absence prior to the exam. **Any absence on test day must be documented.** An absence is not excused due to oversleeping, car trouble, work responsibilities, vacation, wedding, inability to find a baby-sitter, not prepared for the exam, headache, etc.

A student who misses an examination due to the observance of a religious holy day will be given the opportunity to complete the work missed in accordance with the make-up policy in the previous paragraph. To be eligible for such a make-up, the student must notify me **in writing** of classes scheduled on dates he or she will be absent to observe a religious holy day. Notification must be made **within the first 15 class days** through either a written correspondence, personally delivered, acknowledged and dated by me or written correspondence sent certified mail, return receipt requested to me. Failure to follow the rules provided above within the time frames listed will result in the absence being considered unexcused.
DISABILITY ACCOMMODATIONS
UT Arlington is on record as being committed to both the spirit and letter of all federal equal opportunity legislation, including The Americans with Disabilities Act (ADA), The Americans with Disabilities Amendments Act (ADAAA), and Section 504 of the Rehabilitation Act. All instructors at UT Arlington are required by law to provide "reasonable accommodations" to students with disabilities, so as not to discriminate on the basis of disability. Students are responsible for providing the instructor with official notification in the form of a letter certified by the Office for Students with Disabilities (OSD). Only those students who have officially documented a need for an accommodation will have their request honored. Students experiencing a range of conditions (Physical, Learning, Chronic Health, Mental Health, and Sensory) that may cause diminished academic performance or other barriers to learning may seek services and/or accommodations by contacting the Office for Students with Disabilities (OSD) at www.uta.edu/disability or calling 817-272-3364. Information regarding diagnostic criteria and policies for obtaining disability-based academic accommodations can be found at www.uta.edu/disability.

COUNSELING AND PSYCHOLOGICAL SERVICES (CAPS)
These services are available to all students to help increase their understanding of personal issues, address mental and behavioral health problems and make positive changes in their lives and can be accessed at www.uta.edu/caps/ or by calling 817-272-3671.

ATTENDANCE POLICY
At the University of Texas at Arlington, taking attendance is not required but attendance is a critical indicator in student success. Each faculty member is free to develop his or her own methods of evaluating students' academic performance, which includes establishing course-specific policies on attendance. As the instructor of this course, I have established the following attendance policy:
• Students are required to attend class on examination dates (no makeup exams will be given).
• Students are not required to attend class on non-examination days. However, students are strongly encouraged to attend all classes. Class attendance is important because I often provide additional information and explanation not contained in my web notes. Over the years I have found that, generally, students who attend class regularly perform better than students who do not.

However, while UT Arlington does not require instructors to take attendance in their courses, the U.S. Department of Education requires that the University have a mechanism in place to mark when federal student aid recipients "begin attendance in a course." UT Arlington instructors will report when students begin attendance in a course as part of the final grading process. Specifically, when assigning a student a grade of F, faculty report the last date a student attended their class based on evidence such as a test, participation in a class project or presentation, or an engagement online via Blackboard. This date is reported to the Department of Education for federal financial aid recipients.

CONDUCT OF CLASS
The class will be conducted as a lecture. My responsibility will be to present the topic in a lecture format, presenting the law, working text examples and homework as necessary to illustrate the concepts as well as presenting outside cases on occasion. Your responsibility will be to read the text assignments and related Code/Regulation sections and prepare answers to assigned problems whether from the text, website or handed out in class.

CLASS PARTICIPATION
You are expected to respond in class as questions are directed to you. Feel free to ask questions or raise points for discussion which pertain to the reading and homework assignments. Such participation will enable you as well as other students with similar but unasked questions to obtain the maximum benefit from the course.

TAX PRACTICE PROBLEMS
You will prepare two practice problems during the semester. The practice problems will be done manually. That is, no typed solutions or computer-generated solutions will be allowed. Exact details will be provided later in the semester. See page 9 for due dates.

MISSED CLASSES DUE TO WEATHER OR BOMB THREATS, ETC.
If class is officially canceled by the University (because of weather, etc.), I reserve the right to hold a make-up class either in the early morning, afternoon or on a weekend. Check my website on the afternoon of the cancellation to find out more information. Any exam scheduled for that day will most likely be given the next class period. Please see the COB bomb threat policy detailed later in this syllabus.
EMERGENCY EXIT PROCEDURES
Should we experience an emergency event that requires us to vacate the building, students should exit the room and move toward the nearest exit, which is located to the left. When exiting the building during an emergency, one should never take an elevator but should use the stairwells. Faculty members and instructional staff will assist students in selecting the safest route for evacuation and will make arrangements to assist individuals with disabilities.

UNIVERSITY AND DEPARTMENTAL POLICIES ON ACADEMIC DISHONESTY
It is the philosophy of The University of Texas at Arlington that academic dishonesty is a completely unacceptable mode of conduct and will not be tolerated in any form. All persons involved in academic dishonesty will be disciplined in accordance with University regulations and procedures. Discipline may include dismissal from class with a grade of F, suspension, or expulsion from the University.

As defined in the university Handbook of Operating Procedures (Section 2-202) -
"Scholastic dishonesty includes, but is not limited to, cheating, plagiarism, and collusion on an examination or an assignment being offered for credit. Each student is accountable for work submitted for credit, including group projects;

A. Cheating on an examination or an assignment includes:
   1. copying the work of another, allowing someone to copy, engaging in written, oral or any other means of communication with another, or giving aid to or seeking aid from another when not permitted by the instructor;
   2. using material during an examination or when completing an assignment that is not authorized by the person giving the examination or making the work assignment, including, but not limited to, electronic or digital devices such as calculators, cell phones, camera phones, scanner pens, palms, or flash drives, etc.;
   3. taking or attempting to take an examination for another, or allowing another to take or attempt to take an examination for a student;
   4. using, obtaining, or attempting to obtain by any means, the whole or any part of an examination or work assignment that is not provided for your use by your instructor;
   5. any act designed to give unfair advantage to a student or the attempt to commit such an act;

B. Plagiarism means the unacknowledged incorporation of the work of another in work that is offered for credit;

C. Collusion means the unauthorized collaboration with another in preparing work that is offered for credit;"

For your information: Taking a picture of an exam with a cell phone or other device for your personal use or the use of others is considered theft as well as cheating (see Item A.4. above) and will be prosecuted as such. Scholastic dishonesty also includes continuing to work on an exam after time has expired and the instructor has said to put all pencils down.

Accountants are invariably in positions of trust and responsibility. As such, the accounting profession demands that its members behave with the highest regard for ethical and moral conduct. You have elected to study accounting, and perhaps prepare yourself for a career in accounting. As such, the Faculty of the Department of Accounting at The University of Texas at Arlington must necessarily expect that you behave according to the same high ethical standards that are expected of the profession itself. Scholastic dishonesty will not be tolerated. The Department will, as a matter of policy and without exception, seek disciplinary action against any person committing any act of scholastic dishonesty.

In addition, each student should consider it their personal obligation to report any known or suspected acts of scholastic dishonesty. Failure to report a known act of scholastic dishonesty can be regarded as collusion with that act. Please advise me promptly of any known or suspected act of scholastic dishonesty.

Academic Integrity: Students enrolled in all UT Arlington courses are expected to adhere to the UT Arlington Honor Code,

I pledge, on my honor, to uphold UT Arlington’s tradition of academic integrity, a tradition that values hard work and honest effort in the pursuit of academic excellence.

I promise that I will submit only work that I personally create or contribute to group collaborations, and I will appropriately reference any work from other sources. I will follow the highest standards of integrity and uphold the spirit of the Honor Code.

UT Arlington faculty members may employ the Honor Code in their courses by having students acknowledge the honor code as part of an examination or requiring students to incorporate the honor code into any work submitted. Per UT System Regents’ Rule 50101, §2.2, suspected violations of university’s standards for academic integrity (including the Honor Code) will be referred to the Office of Student Conduct. Violators will be disciplined in accordance with University policy, which may result in the student’s suspension or expulsion from the University. Additional information is available at https://www.uta.edu/conduct/.
FINAL REVIEW WEEK
For semester-long courses, a period of five class days prior to the first day of final examinations in the long sessions shall be designated as Final Review Week. The purpose of this week is to allow students sufficient time to prepare for final examinations. During this week, there shall be no scheduled activities such as required field trips or performances; and no instructor shall assign any themes, research problems or exercises of similar scope that have a completion date during or following this week unless specified in the class syllabus.

During Final Review Week, an instructor shall not give any examinations constituting 10% or more of the final grade, except makeup tests and laboratory examinations. In addition, no instructor shall give any portion of the final examination during Final Review Week. **During this week, classes are held as scheduled. In addition, instructors are not required to limit content to topics that have been previously covered; they may introduce new concepts as appropriate.**

Note that we will be covering new material during Final Review Week.

ELECTRONIC COMMUNICATION POLICY
UT Arlington has adopted MavMail as its official means to communicate with students about important deadlines and events, as well as to transact university-related business regarding financial aid, tuition, grades, graduation, etc. **All students are assigned a MavMail account and are responsible for checking the inbox regularly.** There is no additional charge to students for using this account, which remains active even after graduation. Information about activating and using MavMail is available at [http://www.uta.edu/oit/cs/email/mavmail.php](http://www.uta.edu/oit/cs/email/mavmail.php).

STUDENT SUPPORT SERVICES
UT Arlington provides a variety of resources and programs designed to help students develop academic skills, deal with personal situations, and better understand concepts and information related to their courses. Resources include tutoring, major-based learning centers, developmental education, advising and mentoring, personal counseling, and federally funded programs. **For individualized referrals, students may visit the reception desk at University College (Ransom Hall), call the Maverick Resource Hotline at 817-272-6107, send a message to resources@uta.edu, or view the information at [http://www.uta.edu/studentsuccess/success-programs/programs/resource-hotline.php](http://www.uta.edu/studentsuccess/success-programs/programs/resource-hotline.php).**

NON-DISCRIMINATION POLICY
The University of Texas at Arlington does not discriminate on the basis of race, color, national origin, religion, age, gender, sexual orientation, disabilities, genetic information, and/or veteran status in its educational programs or activities it operates. For more information, visit [http://www.uta.edu/eos](http://www.uta.edu/eos).

STUDENT FEEDBACK SURVEY
At the end of each term, students enrolled in face-to-face and online classes categorized as “lecture,” “seminar,” or “laboratory” shall be directed to complete an online Student Feedback Survey (SFS). Instructions on how to access the SFS for this course will be sent directly to each student through MavMail approximately 10 days before the end of the term. Each student's feedback via the SFS database is aggregated with that of other students enrolled in the course. Students’ anonymity will be protected to the extent that the law allows. UT Arlington’s effort to solicit, gather, tabulate, and publish student feedback is required by state law and aggregate results are posted online. Data from SFS is also used for faculty and program evaluations. **For more information, visit [http://www.uta.edu/sfs](http://www.uta.edu/sfs).**

TITLE IX POLICY
The University of Texas at Arlington ("University") is committed to maintaining a learning and working environment that is free from discrimination based on sex in accordance with Title IX of the Higher Education Amendments of 1972 (Title IX), which prohibits discrimination on the basis of sex in educational programs or activities; Title VII of the Civil Rights Act of 1964 (Title VII), which prohibits sex discrimination in employment; and the Campus Sexual Violence Elimination Act (SaVE Act). Sexual misconduct is a form of sex discrimination and will not be tolerated. **For information regarding Title IX, visit [www.uta.edu/titleIX](http://www.uta.edu/titleIX) or contact Ms. Michelle Willbanks, Title IX Coordinator at (817) 272-4585 or titleix@uta.edu.**

COLLEGE OF BUSINESS POLICY ON FOOD AND/OR DRINKS IN CLASSROOMS
College policy prohibits food and/or drinks in classrooms and labs. Anyone bringing food and/or drinks into a classroom or lab will be required to remove such items, as directed by the class instructor or lab supervisor.

COLLEGE OF BUSINESS POLICY ON STUDENTS DROPPED FOR NON-PAYMENT OF TUITION
Students who have not paid by the census date and are dropped for non-payment cannot receive a grade for the course in any circumstances. Therefore, a student dropped for non-payment who continues to attend the course will not receive a grade for the course. Emergency loans are available to help students pay tuition and fees. **Students can apply for emergency loans by going to the Emergency Tuition Loan Distribution Center at E. H. Hereford University Center.**
COLLEGE OF BUSINESS BOMB THREAT POLICY
To reduce the number of class disruptions due to bomb threats, the College of Business has adopted the following policy:

1. Section 22.07 of the Texas Criminal Law Statutes governs terrorist threats and classifies bomb threats as Class A misdemeanors. Section 12.21 of the Texas Criminal Law Statutes states that a Class A misdemeanor is punishable by: (1) a fine not to exceed $4,000, (2) a jail term of not more than one year, or (3) both such a fine and confinement.

2. If anyone is tempted to call in a bomb threat, be aware that technology is available to trace phone calls and identify callers via the use of voice print techniques.

3. Every effort will be made to avoid cancellation of presentations/tests caused by bomb threats to the Business Building. Unannounced alternate sites will be available for these classes. If a student who has a class with a scheduled test or presentation arrives and the building has been closed due to a bomb threat, the student should immediately check for the alternative class site notice which will be posted on/near the main doors on the south side of the Business Building. If the bomb threat is received while class is in session, your instructor will ask you to leave the building and reconvene at another location.

4. Students who provide information leading to the successful prosecution of anyone making a bomb threat will receive one semester's free parking in the Maverick Garage across from the Business Building. UTA's Crimestoppers will provide a reward to anyone providing information leading to an arrest. To make an anonymous report, call 817-272-3381.

On test days students should arrive at the classroom site at least 10 minutes before the beginning of class. If a bomb threat precludes entry into the Business Building, you should immediately proceed to our class assembly area between Trimble Hall and the Parking Garage (see diagram below). From there, at 5 minutes to the hour, we will proceed to an alternate test site. Because we will leave the assembly area at 5 minutes to the hour, you must arrive at the assembly area prior to that time.

EMERGENCY PHONE NUMBERS:
In case of an on-campus emergency, call the UT Arlington Police Department at:
817-272-3003 (non-campus phone), 2-3003 (campus phone), or dial 911.

IMPORTANT DATES
<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
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<tbody>
<tr>
<td>Aug 21</td>
<td>First Day of Classes</td>
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<tr>
<td>Sept. 2</td>
<td>Labor Day Holiday</td>
</tr>
<tr>
<td>Sept. 6</td>
<td>Census Date</td>
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<tr>
<td>Nov. 1</td>
<td>Last day to drop classes; must submit requests to advisor prior to 4 P.M.</td>
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<tr>
<td>Nov. 27/29</td>
<td>Thanksgiving Holidays</td>
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<tr>
<td>Dec. 4</td>
<td>Last Day of Classes (note our last class day is Tuesday, Dec. 3)</td>
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<tr>
<td>Dec. 10</td>
<td>Final Exam (Tuesday, 8:15 PM – 10:45 PM)</td>
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STUDENT BEHAVIOR IN THE CLASSROOM
Thoughtful and courteous student behavior is critical to maintaining an effective learning environment. However, every class will have some students who are unaware of the fact that certain behaviors disrupt a class and interfere with the learning process. To ensure that all students understand what constitutes proper classroom behavior I offer the following guidelines.
1. Arrive at the classroom site on time. I have observed that every class will have a small group of students who arrive after class has started. These late arrivals are a disruption to the class and, as a courtesy to other students and the instructor, care should be taken to minimize such occurrences. However, if your arrival on campus is unavoidably delayed please DO come to class but do so quietly.
2. Once class starts, remain in your seat until the instructor dismisses the class. Every class also seems to have a small group of students who leave the classroom while class is in progress and then return later. This is a disruption to the class and, as a courtesy to other students and the instructor, should be avoided unless there is a valid medical reason. If there is a valid medical reason why you must periodically leave your seat while class is in progress you should provide me with appropriate supporting documentation within the first week of class.
3. Do not converse with colleagues while the class is in progress.
4. Turn off beepers and cell phones while the class is in progress.
5. Do not consume food or beverages while the class is in progress.
6. Do not use tobacco products while the class is in progress.

As a matter of courtesy, I ask that all students comply with these guidelines. If I observe a compliance problem I will first consult with the student(s) involved. If necessary, those students who continue to engage in disruptive classroom behavior will be referred to the Office of Student Conduct and/or dismissed from class.

RULES FOR COMPLETION OF EXAMINATIONS (The cover sheet of each exam will have the rules listed below and any others deemed necessary. Failure to follow any rules listed on the exam cover sheet or given in class during the exam will result in penalties. Repeated violations of any rules, written or oral, will result in more aggressive penalties being imposed.)
1. Use ONLY the Scantron Form provided for you inside the test booklet. Failure to follow this rule will result in a 5% grade reduction.
2. Do not take the test booklet apart in any manner. Failure to follow this rule will result in a 10% grade reduction.
3. All examinations will be closed-book/closed-notes unless otherwise instructed. You will be allowed to use the Bank and Stark Code/Regulation text on the exam (print version only). That is the ONLY Code/Regulation text which will be allowed. No notes/homework solutions/etc will be allowed to be used on the exam (and no notes will be allowed to be written in the Bank and Stark Code/Regulation text, other than highlighting, if you are planning to use the Bank and Stark Code/Regulation text on the exam). Failure to follow this rule will result in a grade of zero for this exam.
4. All students are given exactly the same amount of time to complete an exam. Therefore, to ensure that examinations are given in a fair manner to all students, examinations must be turned in IMMEDIATELY when I call for them. “Pencils down” means exactly that—put down your pencils NOW. “Turn in your exam” means exactly that—turn in your exam NOW. There will be NO EXTRA TIME given to fill in a Scantron Form or finish a problem.
   o You must budget your time to complete the work in the time span allowed. Be sure to fill out your Scantron Form as you go along. You will be given NO EXTRA TIME to fill out your Scantron Form once the allotted test time has expired. Failure to follow this rule will result in all unanswered questions on the Scantron Form being marked incorrect.
   o You must immediately stop writing and put your pencils down when I say that time has expired. Exams not in my possession within 30 seconds of that signal will receive a grade of zero.
5. With regard to cell phones, calculators, video pens and other electronic devices and/or data collecting devices:
   o You will be issued a calculator on exam day to be used on the exam. You MAY NOT use any other calculator on the exam. Failure to comply with this rule will result in a 20% grade reduction. You will turn in your calculator with the exam.
   o During the exam you may not use any electronic or communication device (cell phone, text-messaging device, iPod, earphones, earbuds, video pens, etc.) or have any electronic or communication device on your desktop or on your person (other than the calculator provided by me). Place any of these items that happen to be in your possession on exam day in your backpack or purse and place your backpack, purse and all books under your desk (with NO papers visible). Be sure your cell phone is turned OFF and placed in your purse or bag. Failure to comply with these rules will result in a 20% grade reduction.
6. Do not copy the work of other students or permit other students to copy your work. That means to keep your Scantron Form as well as all other work on the exam covered at all times. Failure to comply with this rule will result in a grade of zero for this exam.
7. I will provide pencils to be used for each exam. You will not be able to use any other pencil during the exam. You are not allowed to have anything on your desk during the exam except my pencils, my calculator and your fact card.
8. Do not engage in communication with anyone other than me during the examination. This includes written, verbal or other means of communication (texting, hand signals, leaving your scantron uncovered, etc.). Failure to comply with this rule will result in a grade of zero for the examination and immediate referral to the Office of Student Conduct.
**ACCT. 5342 CLASS SCHEDULE—FALL 2019**

<table>
<thead>
<tr>
<th>Meeting</th>
<th>Date</th>
<th>Chapter</th>
<th>Suggested Problems</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>8-27</td>
<td>Course Introduction/2</td>
<td>CH 2: 32, 33, 35, 38, 39, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52</td>
</tr>
<tr>
<td>2</td>
<td>9-3</td>
<td>2</td>
<td>CH 3: 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57</td>
</tr>
<tr>
<td>3</td>
<td>9-10</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>9-17</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>9-24</td>
<td>3/PP#1</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>10-1</td>
<td>EXAM 1</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>10-8</td>
<td>4</td>
<td>PP #1 IS DUE</td>
</tr>
<tr>
<td>8</td>
<td>10-15</td>
<td>4</td>
<td>CH 4: 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57</td>
</tr>
<tr>
<td>9</td>
<td>10-22</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>10-29</td>
<td>6/5 (if time permits)</td>
<td></td>
</tr>
<tr>
<td>F</td>
<td>11-1</td>
<td>LAST DAY TO DROP (BY 4 PM)</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>11-5</td>
<td>EXAM 2</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>11-12</td>
<td>7</td>
<td>CH 7: 46, 49, 50, 51, 52, 54, 55, 60, 61, 62, 63, 64, 66, 67, 68, 69, 70, 71</td>
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<tr>
<td>13</td>
<td>11-19</td>
<td>7/8</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>11-26</td>
<td>8</td>
<td>CH 8: 28, 29, 30, 31, 32, 34, 35, 36, 37, 38, 39, 47, 48, 49, 50, 51, 53, 54, 58, 59, 60, 61</td>
</tr>
<tr>
<td>15</td>
<td>12-3</td>
<td>8/PP#2</td>
<td></td>
</tr>
<tr>
<td>-</td>
<td>T, 12-10</td>
<td>FINAL EXAM</td>
<td>8:15 PM-10:45 PM [Note that the final exam is comprehensive.]</td>
</tr>
<tr>
<td></td>
<td></td>
<td>PP #2 IS DUE</td>
<td></td>
</tr>
</tbody>
</table>

**NOTES:**
- As the instructor for this course, I reserve the right to adjust this schedule in any way that serves the educational needs of the students enrolled in this course.
- The list of suggested problems is tentative. Problems may be added or deleted as the semester progresses.
- Note that the chapters covered on each exam are tentative but the exam dates are not. Come to class each day to determine what will actually be covered in each class and on each exam.
- Beyond the time required to attend each class meeting, students enrolled in this course should expect to spend at least (at a minimum) an additional 10-15 hours per week of their own time in course-related activities, including reading required materials, completing assignments, preparing for exams, etc.

<table>
<thead>
<tr>
<th>CH</th>
<th>TOPIC</th>
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<tbody>
<tr>
<td>2</td>
<td>Corporate Formations and Capital Structure</td>
</tr>
<tr>
<td>3</td>
<td>The Corporate Income Tax</td>
</tr>
<tr>
<td>4</td>
<td>Corporate Nonliquidating Distributions</td>
</tr>
<tr>
<td>5</td>
<td>Other Corporate Tax Levies</td>
</tr>
<tr>
<td>6</td>
<td>Corporate Liquidating Distributions</td>
</tr>
<tr>
<td>7</td>
<td>Corporate Acquisitions and Reorganizations</td>
</tr>
<tr>
<td>8</td>
<td>Consolidated Tax Returns</td>
</tr>
</tbody>
</table>
****PLEASE PROVIDE THE INFORMATION REQUIRED IN STEPS (1)-(6) BELOW*****
ACCT. 5342/FALL 2019

STUDENT PICTURE/INFORMATION

(1) PLACE UTA ID HERE AND COPY THE PAGE IN COLOR.

2) Fill in the table below.

<table>
<thead>
<tr>
<th>Complete Name</th>
<th>Name You Wish to be Called</th>
<th>Phone Number(s)</th>
<th>E-mail Address</th>
<th>Degrees Earned (what, where, when)</th>
<th>Current Major</th>
<th>Current or Past Tax/Accounting Employment</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

(3) List the prior tax courses taken.

<table>
<thead>
<tr>
<th>Course</th>
<th>University</th>
<th>Semester/Year</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

COMPLETION OF COURSE PREREQUISITES AFFIRMATION
(4) Read the statement below then fill in the table following it.
I understand that the prerequisite for this course is successful completion (a grade of C or better) in Acct. 5314 and successful completion (a grade of C or better) or concurrent enrollment in Acct. 5339. I hereby provide the following information with regard to my completion of and/or enrollment in these courses.

<table>
<thead>
<tr>
<th>Course</th>
<th>University</th>
<th>Instructor's Name</th>
<th>Semester/Year</th>
<th>Grade Earned</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acct 5314</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Acct 5339</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(5) Read the statement below then sign and print your name affirming the accuracy of the information provided:

I affirm that the information given above is complete and accurate.

Written name_________________________  Printed name_________________________

SYLLABUS AFFIRMATION
(6) Read the statement below then sign and print your name affirming that you have received and read this course syllabus:

I affirm that I have received and read the course syllabus for ACCT 5342-001.

Written name_________________________  Printed name_________________________