

Wayland Mission Statement

Wayland Baptist University exists to educate students in an academically challenging, learning-focused, and distinctively Christian environment for professional success, and service to God and humankind.

Contact Information

Course: ACCT 3309-VC)! – Accounting Theory and Analysis

Campus: WBU Online

Term/Session: Spring 2024 Term 2

Instructor: Dr. George L. Valentine

Office Phone Number/Cell #: 806-291-1029

WBU Email Address: valentineg@wbu.edu

Office Hours, Building, and Location: TBD

Class Meeting Time and Location: Online

Textbook Information

Required Textbook(s) and/or Required Materials:

BOOK	AUTHOR	ED	YEAR	PUBLISHER	ISBN#
<u>Federal Tax Research</u>	Sawyers/Gill	12th	2021	Cengage	9780-35736-6387

*If this is an UNDERGRAD class the textbook for this course is part of the **Pioneer Academic Access Program**. You will have access to an eBook and interactive learning material on the first day of class through your Blackboard course site. If the course requires a physical book you can order at bookstore.wbu.edu. The cost of all your materials are billed to your student account at \$26.00 per credit hour. You can choose to opt-out, however if you do you will lose access to **all classes/materials** and have to source through third party vendors. You will be notified via email with access instructions and additional information. If you are in a GRADUATE class you will have an Automatic eBook which is billed directly to your student account or a physical book that can be purchased at bookstore.wbu.edu. If you do not wish to participate in the Automatic eBook program, you will have the first week of class to opt-out of the program (additional details will be outlined in your email instructions).*

Optional Materials:None

Course Information

Catalog Description:

Traditional and electronic sources of authoritative accounting and tax literature for research into issues relating to wide range of accounting and tax issues.

Prerequisite:

ACCT 3308 or ACCT 2306

Course Outcome Competencies:

- Understand tax and accounting research methodology
- Effectively communicate research results
- Understand tax planning
- Understand working with the IRS
- Understand the administration of a tax and audit practice

Attendance Requirements

WBUonline

Students are expected to participate in all required instructional activities in their courses. Online courses are no different in this regard; however, participation must be defined in a different manner. Student “attendance” in an online course is defined as active participation in the course as described in the course syllabus. Instructors in online courses are responsible for providing students with clear instructions for how they are required to participate in the course. Additionally, instructors are responsible for incorporating specific instructional activities within their course and will, at a minimum, have weekly mechanisms for documenting student participation. These mechanisms may include, but are not limited to, participating in a weekly discussion board, submitting/completing assignments in Blackboard, or communicating with the instructor. Students aware of necessary absences must inform the professor with as much advance notice as possible in order to make appropriate arrangements. Any student absent 25 percent or more of the online course, i.e., non-participatory during 2 or more weeks of an 8-week session, may receive an F for that course. Instructors may also file a Report of Unsatisfactory Progress for students with excessive non-participation. Any student who has not actively participated in an online class prior to the census date for any given session is considered a “no-show” and will be administratively withdrawn from the class without record. To be counted as actively participating, it is not sufficient to log in and view the course. The student must be submitting work as described in the course syllabus. Additional attendance and participation policies for each course, as defined by the instructor in the course syllabus, are considered a part of the university’s attendance policy.

University Policies

Academic Integrity:

[Link to Statement on Academic Integrity](#)

Disability Statement: In compliance with the Americans with Disabilities Act of 1990 (ADA), it is the policy of Wayland Baptist University that no otherwise qualified person with a disability be excluded from participation in, be denied the benefits of, or be subject to discrimination under any educational program or activity in the university. The Disability Services Coordinator and Academic Coach serves as the coordinator of students with disabilities and must be contacted concerning accommodation requests (office (806) 291-1057. Documentation of a disability must accompany any request for accommodations.

Accessibility issues with content in WBUonline courses or in Blackboard should be addressed to the WBU accessibility coordinator, Rick Hammer, hammerr@wbu.edu or call 1-866-547-9192 for 24/7 Blackboard Support.

Student Grade Appeals: Students shall have protection through orderly procedures against prejudices or capricious academic evaluation. A student who believes that he or she has not been held to realistic academic standards, just evaluation procedures, or appropriate grading, may appeal the final grade given in the course by using the student grade appeal process described in the Academic Catalog. Appeals may not be made for advanced placement examinations or course bypass examinations. Appeals are limited to the final course grade, which may be upheld, raised, or lowered at any stage of the appeal process. Any recommendation to lower a course grade must be submitted through the Vice President of Academic Affairs to the Faculty Assembly Grade Appeals Committee for review and approval. The Faculty Assembly Grade Appeals Committee may instruct that the course grade be upheld, raised, or lowered to a more proper evaluation.

Course Requirements and Grading Criteria

GRADE DISTRIBUTION:

The term grade will be determined by the following distribution:

1. Tests (4)	60%
2. Research Cases	20%
3. Homework/Exercises	<u>20%</u>
	<u>100%</u>

TESTING:

Four tests will be given. The test format will generally be that of (1) objective questions (i.e., multiple choice) and (2) problem questions. Make-up exams will **not** be given unless prior arrangements have been made and approved with the instructor.

RESEARCH CASES QUESTIONS:

There will be cases that will be assigned. Your grade will be determined in your analysis of the tax situation.

HOMEWORK:

Homework will consist of the assigned problems and exercises. All homework assignments will be due as assigned through blackboard. Late homework papers will not be accepted unless prior arrangements have been made and approved with the instructor.

The University has a standard grade scale:

A = 90-100, B = 80-89, C = 70-79, D = 60-69, F= below 60, W = Withdrawal, WP = withdrew passing, WF = withdrew failing, I = incomplete. An incomplete may be given within the last two weeks of a long term, within the last week of an 8-week session, or within the last two days of a microterm to a student who is passing, but has not completed a term paper, examination, or other required work for reasons beyond the student's control. A grade of "incomplete" is changed if the work required is completed prior to the last day of the next long 16-week term or 8-week session, unless the instructor designates an earlier date for completion. If the work is not completed by the appropriate date, the I is converted to an F.

Tentative Schedule

See Attached Spreadsheet

Additional Information

None

Wayland Baptist University
ACCT 3309 Accounting Theory and Analysis
Tentative Schedule Spring 2024 Term 2

<u>Week</u>	<u>Chapter</u>	<u>Title</u>	<u>Homework</u>	<u>Research Cases</u>	<u>Exams</u>	<u>Due Date</u>
Week 1	Chapter 1	Introduction to Tax Practice and Ethics	4, 14, 22			3/30/2024
	Chapter 2	Tax Research Methodology	2, 15, 29	2-4		3/30/2024
Week 2	Chapter 3	Constitutional and Legislative Sources	3, 7, 17			4/6/2024
					Exam # 1 Chapters 1 to 3	4/6/2024
Week 3	Chapter 4	Administrative Regulations and Rulings	7, 15, 18, 23			4/13/2024
	Chapter 5	Judicial Interpretations	11, 15, 28	G-50		4/13/2024
Week 4	Chapter 6	Thomson Reuters Checkpoint	3, 19, 26			4/20/2024
					Exam # 2 Chapters 4 to 6	4/20/2024
Week 5	Chapter 10	Communicating Research Results	6, 9	G-11		4/27/2024
	Chapter 11	Tax Planning	4, 8, 12	12-3		4/27/2024
Week 6	Chapter 12	Working with the IRS	3, 11, 17			5/4/2024
					Exam # 3 Chapters 10 to 12	5/4/2024
Week 7	Chapter 13	Tax Practice and Administration	2, 3, 5, 13	13-3		5/11/2024
Week 8				G-28	Exam # 4 Chapter 13	5/18/2024