ACCT 5360
Special Topics in Taxation
Fall 2014

Instructor: Dr. Govind S. Iyer   **Office hours:** Wed 3-6 & by appt.
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Text:

Federal Taxation of Business Organization and their Owners by Lorence Bravenec and S.R. Singer. CCH 2013 edition. Order from CCH or from Amazon. One book per group is sufficient.

Course Objectives:

The primary objective of this course is to introduce students to issues in contemporary tax practice including discussion of landmark judicial decisions, tax administration and practice, tax planning and compliance for individuals and businesses, choice of business form etc. Students will work with real-life cases dealing with complex tax issues.

Assessment:

Assessment will be made using quizzes, homework, exams and tax preparation projects. While class participation and attendance are not explicitly graded, it is important to be present and actively engaged in class in order to do well in this course. This is an intensive course and will require significant out of class study time.

Homework and Projects

Homework and projects will be periodically handed out in class. They are due on the date indicated. No late work will be accepted. It is the responsibility of the student to be present in class and keep himself/herself informed regarding homework, assignments and due dates.

Exams:

There will be three exams including a final in this course. Final grade will be based on two best efforts:

Grades:

	Points
Initial Tax Project	30
Weekly group homework	100
Exams (2 x 100)	200
Total	**330**

Tentative letter grades are as follows: 90% and above A; 80% and above B; 70% and above C; 60% and above D, below 60% F. Depending upon the final grade distribution, I may look for natural separation and may assign the grades based on a Gaussian distribution. Regardless, meeting the above thresholds will guarantee the stated minimum grade.

Academic Dishonesty:

The UNT Code of Student Conduct and Discipline provides penalties for misconduct by students, including academic dishonesty. Academic dishonesty includes cheating and plagiarism. The term "cheating" includes, but is not limited to, (1) use or provision of any unauthorized assistance in taking quizzes, tests or examinations; (2) dependence upon the aid of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; or (3) the acquisition, without permission, of tests or other academic material belonging to a faculty member or staff of the university.

The term plagiarism" includes, but is not limited to, the use, by paraphrase or direct quotation, of the published or unpublished work of another person without full and clear acknowledgment. It also includes the unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials. (Source: Code of Conduct and Discipline at the University of North Texas.)

The new academic integrity policy is posted on the following website. Please familiarize yourself with the policy.

http://vpaa.unt.edu/academic-integrity.htm

Acceptable Student Behavior:

Student behavior that interferes with an instructor's ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Center for Student Rights and Responsibilities to consider whether the student's conduct violated the Code of Student Conduct. The university's expectations for student conduct apply to all instructional forums, including university and electronic classroom, labs, discussion groups, field trips, etc. The Code of Student Conduct can be found at www.unt.edu/csrr

Disabling Conditions:

The Department of Accounting, in cooperation with the Office of Disability Accommodation, complies with the Americans with Disabilities Act in making reasonable accommodations for qualified students with disabilities. If you have an established disability as defined in the Americans with Disabilities Act and would like to request accommodation, please present your written accommodation request during the first two weeks of classes. My office hours and office number are shown on this syllabus.

Religious Holy Days:

Any student who is absent from classes for the observance of a religious holy day will be allowed to make-up an examination or complete an assignment scheduled for that day within a reasonable time after the absence. Please check your calendars. Notification must be made in writing and delivered in person no later than the 15th class day of the semester.

My advice

Come to class prepared. Be actively engaged in class. Do not be hesitant to ask questions (there are likely more students who have the same or similar question). Do not postpone studying until the day before the exam, study and prepare regularly. Do all your homework assignments; the exam grade typically reflects the effort you put in your homework. If you have any questions, doubts, etc. ASK ME, send me an e-mail, leave a message etc. DON'T WAIT UNTIL THE LAST WEEK OR JUST BEFORE THE EXAMS.

Tentative Class Schedule

Date	Topic	Reading
8/27	Introduction	Handout
9/3	Landmark Judicial Decisions	Handout
9/10	Initial Tax Project	Handout
9/17	Tax Accounting	Initial Tax Project Due
9/24	Corporate Formation / Operations	Handout
10/1	Corporate Reorganizations	Handout
10/8	Corporate Liquidation and alternative forms	Handout
10/15	**First Mid-Term Exam**	
10/22	International Taxation	Handout
10/29	Partnerships	Handout
11/5	S Corporations	Handout
11/12	Tax Ethics	Handout
11/19	State and Local Taxation	Handout
11/26	**Second Mid-Term Exam**	
12/3	Review for Final	

*** The above schedule is tentative. Depending upon the class progress, actual dates and material coverage may vary. Such changes will be announced in class. It is the responsibility of each student to attend class regularly and keep himself/herself informed of all such changes.***