**Syllabus & Class Overview Template**

**Required Components**

**General Class Information**

Gary D. Dittmer, CPA, CGMA, CMA

Subject Area and Catalog Number: Acct 5460

Year and Term: 2014 Summer

Class Title: Federal Taxation II

Level (Graduate or Undergraduate): Graduate

Credit Type: 3 hours

Class Description: An analysis of the Federal Income Tax Code, as it applies to Corporations, Partnerships, S Corporations, Estates, Gifts, and International Transactions. Students will analyze court cases to develop an understanding of tax research and applying the law to a set of facts and circumstances.

Required Text: **West Federal Taxation: Comprehensive Volume, 2014 Edition,** Authors/Editors: William Hoffman, Jr., David M. Maloney, William A. Raabe, and James Young. The textbook website has quizzes, learning objectives and more. The address is: [http://academic.cengage.com/](http://academic.cengage.com/%20%20)

From the home page, navigate to higher education…then select business… lick on: taxes and select our textbook to access the textbook home page. The publisher offers a few electronic options for buying the book; see the website for details. ISBN: 13:978-1-285-17848-6.

Learning Outcomes: To gain an understanding of the federal income tax law (including estate & gift taxation) applicable to various types of legal entities and to perform and communicate the findings of tax research. Upon completion of the course, students will be able to recognize the unique tax aspects of certain legal entities, develop an understanding of income tax law, be more aware of ethical choices in tax compliance, and be able to perform basic tax research.

Assessment Components: Research projects and two tests.

Required Technical Resources and Technical Components: Research will rely on primary and secondary sources of income tax law. We will review these during class.

**Class Specific Information**

Class Instruction and Activities: Classes are Mondays from 7 PM until 9:45 to 10 PM

Class Requirements: All classes are recorded and your attendance is mandatory.

Evaluation Standards and Assessments: Research papers and tests are graded approximately evenly.

Class Schedule: Class begins on May 27 to August 16, 2014.

Assignments: Research projects and homework – see the syllabus for schedules.

Resources: The textbook and tax law sources we will review in class.

Grading: All projects and tests have a maximum score of 100 points.

**Technical Specifications: Computer Hardware:**

* Computer with basic audio/video output equipment
* Internet access (broadband recommended)
* Microsoft Word

**Technical Support Contacts:**

* Login/Password: [scpshelpdesk@virginia.edu](mailto:scpshelpdesk@virginia.edu)
* UVaCollab: [collab-support@virginia.edu](mailto:collab-support@virginia.edu)
* BbCollaborate (Elluminate) Support: <http://support.blackboardcollaborate.com>

**U.Va. Policies**

**SCPS Grading Policies:** Courses carrying a School of Continuing and Professional Studies subject area use the following grading system:  A+, A, A-; B+, B, B-; C+, C, C-; D+, D, D-; F.  S (satisfactory) and U (unsatisfactory) are used for some course offerings. For noncredit courses, the grade notation is N (no credit). Students who audit courses receive the designation AU (audit). The symbol W is used when a student officially drops a course before its completion or if the student withdraws from an academic program of the University. Please [visit SCPS Grades](http://www.scps.virginia.edu/audience/students/grades) for more information.

**Attendance**: Students are expected to attend all class sessions. Instructors establish attendance and participation requirements for each of their courses. Class requirements, regardless of delivery mode, are not waived due to a student's absence from class. Instructors will require students to make up any missed coursework and may deny credit to any student whose absences are excessive. Instructors must keep an attendance record for each student enrolled in the course to document attendance and participation in class.

**University Email Policies:** Students are expected to check their official U.Va. email addresses on a frequent and consistent basis to remain informed of University communications, as certain communications may be time sensitive. Students who fail to check their email on a regular basis are responsible for any resulting consequences.

**University of Virginia Honor System:** All work should be pledged in the spirit of the Honor System at the University of Virginia.The instructor will indicate which assignments and activities are to be done individually and which permit collaboration. The following pledge should be written out at the end of all quizzes, examinations, individual assignments and papers: “I pledge that I have neither given nor received help on this examination (quiz, assignment, etc.)”. The pledge must be signed by the student. For more information please visit <http://www.virginia.edu/honor>.

**Special Needs:** It is the policy of the University of Virginia to accommodate students with disabilities in accordance with federal and state laws. Any SCPS student with a disability who needs accommodation (e.g., in arrangements for seating, extended time for examinations, or note-taking, etc.),should contact the Student Disability Access Center (SDAC) and provide them with appropriate medical or psychological documentation of his/her condition. Once accommodations are approved, it is the student’s responsibility to follow up with the instructor about logistics and implementation of accommodations. Accommodations for test taking should be arranged at least 14 business days in advance of the date of the test(s). Students with disabilities are encouraged to contact the SDAC*:* 434-243-5180/Voice, 434-465-6579/Video Phone, 434-243-5188/Fax. Further policies and statements available[: U.Va. Department of Student Health](http://www.virginia.edu/studenthealth/sdac.html#types)

For further policies and statements about student rights and responsibilities, please see [U.Va Website](http://www.scps.virginia.edu/audience/students) (<http://www.scps.virginia.edu/audience/students>)