Texas A&M University-Corpus Christi  
College of Business  
Course Syllabus as of March 25, 2020 (Subject to change)

This course is scheduled in both summer Mini-term I and summer term I. Summer Mini-term 1 runs from May 11 through June 26. Summer term I runs from May 15 through July 3. The class will operate using the Summer Mini-Term 1 schedule, beginning May 11 and ending June 26, 2020.

Course Number: ACCT 5337.W01  
Course Name: Taxes and Business Strategy  
Time: ONLINE  
Location: ONLINE  
Instructor: Dr. Anita Reed  
Office: O’Connor Building Room 126  
Email: anita.reed@tamucc.edu  
Phone: (361) 825-2434 (leave message)  
Cell: (813) 966-2132 (10am to 8pm daily)  
Office Hours: By appointment- Please email me to schedule face to face office appointments or phone/WebEx appointments. I am available via email and text 10am to 8pm daily. Text me at 813 966 2132. Don’t send a long text. If you have a question, put it in an email and then send me a short text to please answer your email.

Warning: As of August, 1999, the Texas State Board of Public Accountancy will accept only 15 hours of online accounting courses toward the hours you need to sit for the CPA exam.

Required Materials: Principles of Taxation for Business and Investment Planning, 23rd (20) edition, by Jones, Rhoades-Catanach and Callaghan (McGraw-Hill publishers). E-Text with Connect. When you register at the Connect URL you will purchase Connect access plus the Smart text and the digital text. If you also prefer a physical text you will be able to purchase a looseleaf text through the Connect registration. You may also purchase either a hardbound or loose leaf copy of the text with a Connect code from the bookstore. You must have Connect access to complete the course.

Connect URL: Will be provided in the final syllabus.

Prerequisites: ACCT 5312 or equivalent.
**Course Description:**
A framework to analyze how tax rules affect decision-making. Cases and problems, taken from historical and current developments in tax planning, develop understanding of how changes in tax rules influence the behavior of various constituents in the broad business and regulatory environment.

**Learning Objectives:**
By the end of this course, the students will be able to:

- understand how investment strategies, financing strategies, and business strategies are linked through taxes
- understand how business decisions are affected by non-tax regulatory policies and non-tax costs
- use analytical, problem-solving, and research skills to frame tax planning strategies based on an understanding of all contracting parties, all taxes, and all non-tax costs
- use financial and other data to analyze and predict taxpayer behavior

**Relationship to Other Coursework:**
This course is appropriate for MBA students and MACC students. Subjects overlap with financial and tax accounting, finance and investment banking, business strategy, and communications.

**Instructional Methodology:**
Instructional methods may include lectures, class discussions and applications, case studies, preparation of client letters, valuations, and the conduct of tax and business research. This focus of these methods is to help students to consider the tax, accounting, and finance trade-offs involved in tax planning and business decision-making.

**Websites Used:**

**Connect:** **Will be provided in the final syllabus**

**Blackboard:** [https://bb9.tamucc.edu/](https://bb9.tamucc.edu/)

**Electronic Device Usage:**
Computers or tablets are required to complete the course.

**Instructional Methodology:**
This class is online. Instructional methodology includes reading the text, reviewing Powerpoint slides, LearnSmart, completing online homework, quizzes and exams. You may need to download Adobe Reader to view .pdf files: [http://get.adobe.com/reader](http://get.adobe.com/reader).
Performance Evaluation and Grading:
Student performance evaluation will be based on homework, quizzes and exams, as follows:

- Homework: 160 points
- Quizzes: 160 points
- Exams: 700 points
- Total: 1,020 points

A letter grade will be determined based on the percentage earned of total points possible, as follows: A: 90-100%; B: 80-89%; C: 70-79%; D: 60-69%; F: 0-59%

Course Components:
There are 18 chapters in the text but we will skip chapters 13 and 18 for the course for a total of 16 chapters. The chapters are organized into 7 modules. Each Module includes Homework and Quizzes for each chapter. Each module has an Exam over the chapters in the module. You should work on the materials in order. Points are assigned to each component: each Homework is worth 10 points, each Quiz is worth 10 points and each Exam is worth 100 points. You need to complete each component to maximize points.

Homework has unlimited attempts and time. Each quiz has a time limit of 30 minutes and you will get two attempts. The quiz will start over and may have different questions on the second attempt. Each exam has a time limit of 60 minutes and you will get two attempts. The exam will start over and may have different questions on the second attempt.

YOU MUST COMPLETE EACH MODULE BY ITS DUE DATE. YOU MAY COMPLETE THE COURSE AS RAPIDLY AS YOU CHOOSE. SEE THE SCHEDULE ON THE LAST PAGE OF THE SYLLABUS.

PLEASE NOTE THAT MODULES HAVE DIFFERENT NUMBER OF DAYS ACCORDING TO THE NUMBER OF CHAPTERS INCLUDED. THE MODULES VARY FROM 6 DAYS TO 9 DAYS IN LENGTH.

Preferred methods of scholarly citations:
The Chicago style is the only accepted method used for citations and referencing during this class. All work should be paraphrased rather than copied directly. Material used from sources other than the text should use Chicago style citations and references. More information on the Chicago style will be available on Blackboard.

Technology Application:
Students are expected to be able to use the library’s electronic search applications (e.g., ABI/Inform and Business Source Complete), Microsoft Office applications, and Blackboard. Presentation technology (e.g., PowerPoint) may also be required.
In addition, Blackboard may be utilized by the instructor to provide electronic materials and for email communication.

**Academic Integrity/Plagiarism:**
University students are expected to conduct themselves in accordance with the highest standards of academic honesty. Academic misconduct for which a student is subject to penalty includes all forms of cheating, such as illicit possession of examinations or examination materials, forgery, or plagiarism. (Plagiarism is the presentation of the work of another as one’s own work.) In this class, academic misconduct or complicity in an act of academic misconduct on an assignment or test will result in a ‘zero’ for the item and potentially more severe penalty commensurate with the act of academic dishonesty. Subsequent occurrences will result in an F for the course.

**Classroom/professional behavior:**
Texas A&M University-Corpus Christi, as an academic community, requires that each individual respect the needs of others to study and learn in a peaceful atmosphere. Under Article III of the Student Code of Conduct, classroom behavior that interferes with either (a) the instructor’s ability to conduct the class or (b) the ability of other students to profit from the instructional program may be considered a breach of the peace and is subject to disciplinary sanction outlined in article VII of the Student Code of Conduct. Students engaging in unacceptable behavior may be instructed to leave the classroom. This prohibition applies to all instructional forums, including classrooms, electronic classrooms, labs, discussion groups, field trips, etc.

**Dropping This Class:**
Recall that the State of Texas may have stiff penalties if too many classes have been dropped. I hope that you never find it necessary to drop this or any other class. However, events can sometimes occur that make dropping a course necessary or wise. Please consult with me before deciding to drop this course to be sure it is the best thing to do. Should dropping the course be the best course of action, you must initiate the process to drop the course by going to the Student Services Center and filling out a course drop form. Just stopping attendance and participation WILL NOT automatically result in a student being dropped from the class. The last day to drop a class with an automatic grade of “W” this term is TBD, 2020.

**Grade Appeals:**
As stated in University Procedure 13.02.99.C2.01, Student Grade Appeal Procedures, a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, equitable evaluation procedures, or appropriate grading, may appeal the final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is
encouraged to first discuss the matter with the instructor. For complete details, including the responsibilities of the parties involved in the process and the number of days allowed for completing the steps in the process, see University Procedure 13.02.99.C2.01, Student Grade Appeal Procedures. These documents are accessible through the University Rules Web site at http://www.tamucc.edu/provost/university_rules/index.html. For assistance and/or guidance in the grade appeal process, students may contact the Dean’s office in the college in which the course is taught or the Office of the Provost.

Disabilities Accommodations:
The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please call or visit Disability Services at (361) 825-5816 in Corpus Christi Hall 116.

If you are a returning veteran and are experiencing cognitive and/or physical access issues in the classroom or on campus, please contact the Disability Services office for assistance at (361) 825-5816.

Statement of Academic Continuity:

In the event of an unforeseen adverse event, such as a major hurricane and classes could not be held on the campus of Texas A&M University–Corpus Christi; this course would continue through the use of Blackboard and/or email. In addition, the syllabus and class activities may be modified to allow continuation of the course. Ideally, University facilities (i.e., emails, web sites, and Blackboard) will be operational within two days of the closing of the physical campus. However, students need to make certain that the course instructor has a primary and a secondary means of contacting each student.

Civil Rights Statement:

Texas A&M University-Corpus Christi is committed to fostering a culture of caring and respect that is free from discrimination, relationship violence and sexual misconduct, and ensuring that all affected students have access to services. For information on reporting Civil Rights complaints and support resources, (including pregnancy support accommodations) or university policies and procedures, please contact the University Title IX Coordinator, Sam Ramirez (Samuel.Ramirez@tamucc.edu) or Deputy Title IX Coordinator, Rosie Ruiz (Rosie.Ruiz@tamucc.edu) at (361) 825-5826 or visit the TAMUCC website at http://edcs.tamucc.edu/titleIX/.

Limits to Confidentiality. Essays, journals and other materials submitted for this class are generally considered confidential pursuant to the University’s student record policies. However, students should be aware that University employees,
including instructors, are not able to maintain confidentiality when it conflicts with their responsibility to report alleged or suspected civil rights discrimination that is observed by or made known to an employee in the course and scope of their employment. As the course instructor, I must report allegations of civil rights discrimination, including sexual assault, relationship violence, stalking, or sexual harassment to the Title IX Coordinator if you share it with me.

These reports will trigger contact with you from the Civil Rights/Title IX Compliance office who will inform you of your options and resources regarding the incident that you have shared. If you would like to talk about these incidents in a confidential setting, you are encouraged to make an appointment with counselors at the University Counseling Center (https://counseling.tamu.edu/).

Summary of Topical Coverage:

<table>
<thead>
<tr>
<th>Topic</th>
<th>Hours</th>
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<tbody>
<tr>
<td>Taxes and Taxing Jurisdictions</td>
<td>2</td>
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<tr>
<td>Policy Standards for a Good Tax</td>
<td>2</td>
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<tr>
<td>Taxes as Transaction Costs</td>
<td>2</td>
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<tr>
<td>Maxims of Income Tax Planning</td>
<td>2</td>
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<tr>
<td>Tax Research</td>
<td>3</td>
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<tr>
<td>Taxable Income from Business Operations</td>
<td>3</td>
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<tr>
<td>Property Acquisitions and Cost Recovery Deductions</td>
<td>3</td>
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<tr>
<td>Property Dispositions</td>
<td>3</td>
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<tr>
<td>Nontaxable Exchanges</td>
<td>2</td>
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<tr>
<td>Sole Proprietorships, Partnerships, LLCs and S Corporations</td>
<td>2</td>
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<tr>
<td>The Corporate Taxpayer</td>
<td>2</td>
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<tr>
<td>The Choice of Business Entity</td>
<td>2</td>
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<tr>
<td>Jurisdictional Issues in Business Taxation</td>
<td>2</td>
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<tr>
<td>The Individual Tax Formula</td>
<td>3</td>
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<tr>
<td>Compensation and Retirement Planning</td>
<td>3</td>
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<tr>
<td>Investment and Personal Financial Planning</td>
<td>3</td>
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<tr>
<td>Tax Consequences of Personal Activities</td>
<td>3</td>
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<tr>
<td>The Tax Compliance Process</td>
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<tr>
<td>Total</td>
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Schedule for Summer 1 and Summer I 2020 (Changes will be posted to Blackboard and Connect)

Summer Mini-term 1 runs from May 11 through June 26. Summer term I runs from May 15 through July 3. The class will operate using the Summer Mini-Term 1 schedule, beginning May 11 and ending June 26, 2020.

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<table>
<thead>
<tr>
<th>Module</th>
<th>Topic Covered</th>
<th>Reading</th>
</tr>
</thead>
</table>
| 1      | May 11        | Chapter 1: Taxes and Taxing Jurisdictions  
Chapter 2: Policy Standards for a Good Tax  
All components due by TBD | Chapter 1  
Chapter 2 |
| 2      | 8 days        | Module 2  
Chapter 3: Taxes as Transaction Costs  
Chapter 4: Maxims of Income Tax Planning  
Chapter 5: Tax Research  
All components due by TBD | Chapter 3  
Chapter 4  
Chapter 5 |
| 3      | 9 days        | Module 3  
Chapter 6: Taxable Income from Business Operations  
Chapter 7: Property Acquisitions and Cost Recovery Deductions  
All components due by TBD | Chapter 6  
Chapter 7 |
| 4      | 6 days        | Module 4  
Chapter 8: Property Dispositions  
Chapter 9: Nontaxable Exchanges  
All components due by TBD | Chapter 8  
Chapter 9 |
| 5      | 9 days        | Module 5  
Chapter 10: Sole Proprietorships, Partnerships, LLCs and S Corporations - Introduction and Investment Decisions  
Chapter 11: The Corporate Taxpayer  
Chapter 12: The Choice of Business Entity  
All components due by TBD | Chapter 10  
Chapter 11  
Chapter 12 |
| 6      | 6 days        | Module 6  
Chapter 14: The Individual Tax Formula  
Chapter 15: Compensation and Retirement Planning  
All components due by TBD | Chapter 14  
Chapter 15 |
| 7      | To June 26    | Module 7  
Chapter 16: Investment and Personal Financial Planning  
Chapter 17: Tax Consequences of Personal Activities  
All components due by June 26, 2020 | Chapter 16  
Chapter 17 |