TEXT:

FALL OFFICE HOURS (Hughes Hall Room 524):
Walk in hours (i.e., no appointment needed; contact me if you need assigned/other times):

**Tuesday*; 1:30 to 3:45**; 5:30 to 6:15
**Friday**: 1:00 to 2:00

*No office hours 9/12, 9/19; 10/21 **Tues.130 - 345 block cancelled when scheduled to attend my monthly IRB meetings (9/16; 10/14; 11/18)

Bring your calendar to every class so we can schedule voluntary exam review/Q&A sessions at ideal times

COURSE OBJECTIVES:
Introduction to the basic concepts of US federal income taxation for individuals (i.e., humans) and business transactions and general approaches to tax-related financial optimization. Some introduction to taxation of business entities and international tax issues. Compliance with IRS forms and tax return preparation issues will be learned and practiced. Real world practitioner issues will also be incorporated into the class discussions where appropriate. Term project (1040) stages will help you incorporate all of the above. Also, you will receive exposure to “book-tax differences,” a critical piece of learning accounting for taxes. Most of you are juniors and CPA majors. This course is likely your first exposure to one of the major career paths for CPAs. Keep that in mind as you start thinking about internships, etc.

GRADES:

“Warm up” exam (Sept. 19) 8%
Midterm 1 exam (Oct. 21) 15%
Midterm 2 exam (Nov. 18) 25%

Term project (1040):
Stage 1 (Due start of class after finish ch 10) 4%
Stage 2 (Due start of class after finish ch 12) 8%
Class participation 5%
Final exam (per school schedule, usually week after last class) 35%
POLICIES
Check Blackboard and your Blackboard-linked email accounts frequently for materials and announcements, especially to confirm class is not delayed/cancelled due to, e.g., inclement weather. I usually do not email you less pressing Blackboard announcements.

If you reply to an email I send you, you must “reply with history.” Turn cell phones and texters OFF in class. If you are expecting an urgent text/call, set the phone to vibrate but do NOT answer phone or read/answer text in class; take it to the hallway. Violations of cell phone/texting policy may lead to loss of all class participation points. If you have your laptop open in class (e.g., to take notes on your slides), you must sit in the front row.

If a documented severe illness causes you to miss a midterm, your final exam will count for BOTH the missed midterm and the final exam (final exam is more difficult than midterms; so view this as a last resort). See Blackboard for sample exam questions and guidance, and check back during the semester for other important exam-related materials (e.g., advance copy of exam cover sheets, answer key/commentary). You will not have time to read the exam cover sheet at the exam; read and understand it in advance. Also, not all the sample exam questions I have posted may necessarily be what will be tested on a given exam(s): they are given for flavor for an entire semester’s exam questions.

Term Project materials for its two stages are posted in Blackboard (one document).

ACADEMIC INTEGRITY
Cheating includes, but is not limited, to:

· Plagiarism (e.g., copying or paraphrasing material from the internet or any other source and claiming the material as one’s own)

· Giving or receiving (or taking without another student’s knowledge) any assistance on an exam (or any other assignment meant to be completed by an individual student (i.e., Term project stages) by any means (including, but not limited to, verbal communication, emailing, text messaging, skyping, facebooking, photographing/sharing exam questions).

· Unauthorized use of cellphones, notes, or any other devices or materials on an exam unless otherwise permitted (e.g., open book exam).

If cheating is suspected, the case will be sent immediately to the appropriate dean for processing through the official applicable procedures of the university’s Academic Integrity Committee. A grade of “INC” will be assigned as the student’s grade for the course if the matter has not been resolved by the date final course grades are entered. Consequences of cheating can include failing the assignment in question, failing the entire course, and possibly (in the event of multiple violations) suspension or expulsion from the University. Obviously, cheating in any form is a very serious matter with consequences that could derail your academic and professional career.

If you need more information on the university’s policies regarding academic integrity, as well as the consequences of violating these policies, please refer to the student handbook.
ACADEMIC ARTICLES

Fordham has an expansive electronic library. Class discussion and/or slides occasionally point you to some of my publications (see link above for full list of my research). Most academic research is not just freely floating on the web (e.g., googling for it). Here is one path to access such articles (there are other, quicker ways, but this is straightforward enough). Go to http://fordham.libguides.com/ElectronicResources. Then click near top on databases by subject, then jump to (on left) Business & Economics, then ABI/INFORM Complete. (By the way, the vast Checkpoint library (e.g., tax research) is here too, at the very bottom of the scroll list). The above will work for access to most of the Business School faculty’s research. For law articles, instead of Business & Economics, click on Law, then LexisNexis Academic.

READING
See Blackboard for slides. At a minimum, skim/read slides before each class. Don’t be surprised if all is not clear before attending the lecture. Ideally, skim related pages of chapter before class. However, I highly recommend you read related pages of chapter no later than one day after we cover the chapter. Note that there are many pages in the below chapter listings that we do NOT cover. Note the below is not same order of book.

Chapter 1
Chapter 3
Chapter 4
Chapter 5

Chapter 6
Chapter 10

Chapter 7
Chapter 9
Chapter 8

Chapter 13

Chapter 14
Chapter 15
Chapter 16

Chapter 12
Chapter 11

Chapter 20

Last update 8/7/14