Information For Course Reference # 10268 in Spring 2012

General Course Information

CRN 10268
Course Title Federal Tax Accounting II
Description See the FGCU Catalog
College Business
Division Business
Subject Area TAX-Taxation
Course Number TAX 4011
Credit Hours 3

Meeting Information

<table>
<thead>
<tr>
<th>Start Date</th>
<th>End Date</th>
<th>Days</th>
<th>Time</th>
<th>Room</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan 09, 2012</td>
<td>Apr 23, 2012</td>
<td>MW</td>
<td>02:00 pm - 03:15 pm</td>
<td>LH 1204</td>
</tr>
<tr>
<td>Apr 27, 2012</td>
<td>Apr 27, 2012</td>
<td>F</td>
<td>01:30 pm - 04:15 pm</td>
<td>LH 1204</td>
</tr>
</tbody>
</table>

Prerequisites TAX 4001 with a minimum grade of C
Course URL None Draft Syllabus as of January 2, 2012

Distance Learning/Off Campus Course Information

Is this a DL Course? No, it is an on-campus course.

Instructor Information

Instructor Howard W. Cecil
E-Mail Address hwcecil@fgcu.edu (Do not use ANGEL for emails)
Phone Number 239-590-7307
Home Page None
Office Location Lutgert Hall 3315
Office Hours Subject to Change
Mondays 3:15-5:15PM and 6-6:30PM
Wednesdays 3:15-5:15PM and 6-6:30PM and by appointments
Teaching Philosophy
The essence of teaching is providing students the best opportunity to learn the materials. Students are responsible for learning the materials. Learning taxation requires focus and lots of time.

Additional Instructor Information
H. Wayne Cecil is a Professor of Tax Accounting. Wayne holds a PhD from the University of Kentucky, a Master in Professional Accounting from the University of Texas, and a Bachelor of Business degree from the University of North Carolina. Wayne is a CPA and has ten plus years of professional accounting experience. Wayne has 15 years of college teaching experience.

Course Materials

Required Course Materials
1. Prentice Hall's Federal Taxation 2012 Corporations, Partnerships, Estates & Trusts
2. Texas Instruments BAII Plus calculator
3. FGCU Catalog (online)
4. FGCU Student Guidebook (online)
5. FGCU Code of Conduct (online)

Optional Course Materials
VERY STRONGLY RECOMMENDED
2. Gleim Federal Tax Exam Questions and Explanations (latest edition)
   These two books have hundreds of practice multiple choice questions.

Course Policies, Learning Objectives, and Agenda

Grading, Attendance, and Other Policies
COURSE LETTER GRADES
Course letter grades are earned based on intellectual performance (test scores) and compliance with university rules and regulations (per the FGCU Catalog). Attendance is a part of course letter grades per the Catalog.

There are 3 tests (2 regular tests plus a 3rd test per the final exam schedule). Tests are multiple choice questions (4 choices per question). Students are required to show a Photo ID when turning in her/his tests. Tests are between 40-50 multiple choice
questions. Tests are required to be completed during the designated class. The instructor keeps the tests and scantrons. Tests are closed book and closed notes. Students may not share calculators during the tests. Students may be assigned seats for testing purposes. Tests are timed assessments of learning.

A student that misses 1 test with an approved reason is assigned her/his lowest score on the other 2 tests as a substitute score. Students that miss 2 tests are assigned an I or F for the course. Students may not talk with anyone (including the Instructor) during the tests. The test are timed evaluations (75 minutes).

Test questions and scantrons are the property of the instructor/university and are not returned to students. Students are encouraged to review their scantrons and tests during regular office hours or by appointments. Test scores are posted on Angel. Course letter grades are posted on Gulfline.

GRADING SCALE (Updated 01.02.2012)
A(100-90)
B+(88.99-85)
B(84.99-80)
C+(79.99-75)
C(74.99-70)
F(69.99-0)
F (100-0) noncompliance with university rules such as academic dishonesty, lack of required class attendance, etc. regardless of test scores.

Students that violate the University's academic honesty policy are assigned an F for the course. Students that do not satisfy all prerequisites are assigned an F for the course. Students with excessive absences may be assigned an F for the course-see the Catalog.

There are no early, late, makeup or substitute tests. There are no extra credit assignments.

All factors outside of class, including and not limited to graduate school applications, financial aid requirements, scholarship requirements, work requirements, graduation requirements, personal plans, etc. do not affect course letter grades.

Office hours are not a substitute for class. Students that are absent for all reasons (excepting documented approved and excused absences per the Catalog) are required to ask other students (not the instructor) regarding their missed classes. Students may not tape record class (this is a federal privacy issue). Tape recording class is academic dishonesty and results in an F grade for the course.

Students are required to follow the University's Code of Student Conduct at all times. Students that are disruptive must stop being disruptive and/or leave the classroom. Class will start promptly and generally end promptly (perhaps 1-2 minutes early). Students may not access the internet and may not use phones/etc. during the class.

The only electronic device that may be on during class is the required TI BA II Plus calculator.

The instructor follows all university rules and guidelines at all times for all students on all issues.
Know List. No early tests. No late tests. No substitute tests. No make up tests. No extra credit. No eating in class. No reading newspapers during class. No phone calls in class. No internet access during class. No drama. No whining. No secretary services. No entitlements. No handouts on other than the first date of distribution. No exceptions. No surprise tests. No surprises on scheduled tests. These rules protect equality and equity and the rights of all people in class.

The last date for a W grade is March 23, 2012.

DATE and AGENDA Subject to Change (Updated 01.02.2012)

<table>
<thead>
<tr>
<th>Learning Objective</th>
<th>Assessment Strategy</th>
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<tbody>
<tr>
<td>(KLO1) 1. Students will learn a professional perspective of tax practice.</td>
<td>Test questions</td>
</tr>
<tr>
<td>(PLO1) 2. Students will demonstrate knowledge of fundamental of income tax rules.</td>
<td>Test questions</td>
</tr>
<tr>
<td>(PLO1) 3. Students will demonstrate knowledge of federal income tax rules of organizing, operating, distributions from, and liquidation of corporations.</td>
<td>Test questions</td>
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<table>
<thead>
<tr>
<th>Date</th>
<th>Agenda</th>
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<tbody>
<tr>
<td>M-Jan 09</td>
<td>Syllabus and Introductions</td>
</tr>
<tr>
<td>W-Jan 11</td>
<td>Textbook Chapter 2 selected sections</td>
</tr>
<tr>
<td>M-Jan 16</td>
<td>No class-MLK Holiday</td>
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<tr>
<td>W-Jan 18</td>
<td>Textbook Chapter 2 selected sections</td>
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<tr>
<td>M-Jan 23</td>
<td>Textbook Chapter 3 selected sections</td>
</tr>
<tr>
<td>W-Jan 25</td>
<td>Textbook Chapter 3 selected sections</td>
</tr>
</tbody>
</table>
M-Jan 30            Textbook Chapter 3 selected sections
W-Feb 1            Textbook Chapter 3 selected sections
M-Feb 6            Review for Test 1
W-Feb 8            Test 1
M-Feb 13           Textbook Chapter 4 selected sections
W-Feb 15           Textbook Chapter 4 selected sections
M-Feb 20           Textbook Chapter 5 selected sections
W-Feb 22           Textbook Chapter 5 selected sections
M-Feb 27           Textbook Chapter 6 selected sections
W-Feb 29           Textbook Chapter 6 selected sections
M-Mar 5            No class-Spring Break
W-Mar 7            No class-Spring Break
M-Mar 12           Textbook Chapter 7 selected sections
W-Mar 14           Textbook Chapter 7 selected sections
M-Mar 19           Review for Test 2
W-Mar 21           Test 2
M-Mar 26           Textbook Chapter 11 selected sections
W-Mar 28           Textbook Chapter 11 selected sections
M-Apr 2            Textbook Chapter 11 selected sections
W-Apr 4            Textbook Chapter 11 selected sections
M-Apr 9            Textbook Chapter 11 selected sections
W-Apr 11           Textbook Chapter 11 selected sections
M-Apr 16           Textbook Chapter 11 selected sections
W-Apr 18           Textbook Chapter 15 selected sections
M-Apr 23           Review for Test 3
F-Apr 27 (1:30-4:14PM)  Test 3 (final exam 1:30-4:15PM)

Additional Information

**Tax 4011 is an elective course. Tax 4011 is the second introductory course covering a very complex area of accounting. Tax 4011 is an advanced senior level course.**

This is a very challenging course. The easiest way to earn a C or better course grade is to attend every class, pay very close attention, and take very careful notes.
Students are required to study outside class. This is a time consuming course. Students should plan on spending 2-3 hours outside class for every class meeting. Students unable or unwilling to make the necessary time commitment to the class will likely earn a D or F for this course.

The class requires students to rapidly learn the materials. Students that get behind the class schedule should expect a D or F course grade.

The rules of financial accounting are the starting line, not the finishing line, regarding federal income taxation of corporations. If you don't know how to get to the starting line (book net income), you have no chance of getting to the finish line (federal regular taxable income).

This is a real time, in person, accounting class about federal income taxes. The class is not about political, economic, psychological, criminal, etc. aspects of taxes. This is not a forensic accounting class. This is not a law class. This is not a debate class. This is not an online class. This is not a correspondance course. This is not a hybrid class. This is not a distance learning class. This is not an independent study class.

ATTENDANCE. This is the required statement per the Catalog. Attendance requires being in class at the start of the class and staying the entire class. Attendance will be taken every class. Students may be assigned seats to make recording attendance easier for the instructor.

The first 4 absences have no academic penalty. The 5th absence is a reduction of 5 percent of the course average (1/2 letter grade). The 6th absence is a reduction of an additional 5 percent of the course average (a full letter grade). The 7th absence earns an F for the course. Late to class is an absence. Leaving early is an absence. This is an example of applying real world concepts in class. A professional tax accountant sells his/her expertise based on time (billing hours) and due dates.

Schedules for departmental course offerings:
http://www.fgcu.edu/cob/acg/acg_annual.pdf
http://www.fgcu.edu/cob/fin/fin_annual.pdf

Planning for and meeting all requirements for graduation are student responsibilities. The above schedules, LCOB advisors, prerequisite sequences as described in the Catalog and degree program sheets, are available to assist students in successful implementation of plans. Course substitutes and prerequisite exceptions are only granted in exceptional circumstances beyond the control of students. Lack of planning and poor planning are not exceptional circumstances.

Student Observance of Religious Holidays
All students at Florida Gulf Coast University have a right to expect that the University will reasonably accommodate their religious observances, practices, and beliefs. Students, upon prior notification to their instructors, shall be excused from class or other scheduled academic activity to observe a religious holy day of their faith. Students shall be permitted a reasonable amount of time to make up the material or activities covered in their absence. Students shall not be penalized due to absence from class or other scheduled academic activity because of religious observances. Where practicable, major examinations, major assignments, and University ceremonies will not be scheduled on a major religious holy day. A student who is to be excused from class for a religious observance is not required to provide a second party certification of the reason for the absence. See: http://www.fgcu.edu/generalcounsel/policies-view.asp
University Statements:

Academic Dishonesty/Cheating Policy:

"All students are expected to demonstrate honesty in their academic pursuits. The university policies regarding issues of honesty can be found under the "Student Code of Conduct" on page 11, and under "Policies and Procedures" on pages 18 - 24. of the Student Guidebook . All students are expected to study this document which outlines their responsibilities and consequences for violations of the policy. "

Disability Accommodations Services:

Florida Gulf Coast University, in accordance with the Americans with Disabilities Act and the university’s guiding principles, will provide classroom and academic accommodations to students with documented disabilities. If you need to request an accommodation in this class due to a disability, or you suspect that your academic performance is affected by a disability, please see me or contact the Office of Adaptive Services. The Office of Adaptive Services is located in Howard Hall 137. The phone number is 590-7956 or TTY 590-7930