

University of Hawaii at Manoa  
Fall 2022

## Accounting 401 Federal Individual Income Taxation

**Instructor:** Mary C. Woollen, M.Acc., C.P.A.

**Office Hours:** Thursday 1:30 - 3:30 P.M. and by appointment

**Office/Phone:** Bus Ad A-403 / 956-6678

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**Sections:** ACC 401 Section 001

T/Th 10:30 A.M. to 11:45 A.M.

Shidler C-101

ACC 401 Section 002

T/Th 12:00 P.M. to 1:15 P.M.

Shidler C-101

**Learning Objectives:** After completing this course students should be able to: demonstrate functional competency in basic federal income taxation concepts relating to sole proprietors and other individuals; properly measure gross income, deductions, and other items necessary for tax reporting; utilize federal income tax forms commonly filed for individuals; successfully navigate within a tax research database to access relevant statutory, regulatory, and judicial authorities; identify and think critically about tax issues relating to individuals and various property and business transactions; communicate effectively about federal individual income tax; evidence awareness of the ethical responsibilities of tax professionals and current events in tax.

**Prerequisites:** ACC 210 with a C- or better, or BUS 610 with a C- or better.

**Required Text:** South-Western Federal Taxation: Individual Income Taxes, 2023 edition, by Young, Nellen, Raabe, Persellin, et al. Students can buy the eBook and CNOW access directly from the publisher for \$124.99. This is the price for Cengage Unlimited (CU). Visit [cengage.com/unlimited](https://www.cengage.com/unlimited) for more information on CU and to purchase access. The UH Bookstore may be selling physical access cards (but a physical access card is not required). Once purchased, students can access CNOW using the CNOW link near the top of the left side menu bar in Laulima.

**Calculators:** Each student is required to have a calculator for every class session, and to use it during class to do calculations. Phones may NOT be used as calculators during any quiz or exam.

**Incompletes:** Grades of Incomplete (I) may be given “to a student who fails to complete a small but important part of a semester’s work before the semester grades are determined, if the instructor believes that the failure was caused by conditions beyond the student’s control and not by carelessness or procrastination.”

**Attendance:** Class attendance in Accounting 401 is essential to the learning process. Students are to treat this course as if it is a highly valued job. As such, it is expected that students will attend class regularly and arrive on time. Attendance will be taken on a random basis. Students not in class when attendance is taken will not receive attendance points. Attendance points are earned based on the number of times the student is present in class when attendance is taken compared to the total number of times attendance is taken. For example: there are 20 possible attendance points. A student present 7 out of 10 times when attendance is taken will earn 14 attendance points ( $20/10 = 2 \times 7 = 14$ ).

**Consequences of Missing Lectures:** Students are responsible for obtaining any material covered in missed classes on their own (i.e. without asking the instructor). NO points are earned on a day the student does not attend class.

**Exceptions for Points Missed:** Student point exception requests MUST include timely submission of third-party documentation (e.g. doctor’s note or other evidence of hardship). Point exception determinations will be made on a case by case basis by the instructor. In fairness to other students, due dates for electronic assignments will not be extended even for excused absences.

**Readings & Lectures Notes:** Students are expected to prepare for class by reading, at a minimum, the Chapter Lecture Notes and Class Practice Sheets prior to attending class. It is highly recommended that students also read the relevant textbook chapter material either before or after that chapter is covered in class. The Lecture Notes & Practice Sheets for

each chapter will be posted to the class Laulima site no later than the Sunday evening before that chapter is to be covered.

**Recorded Lectures & Pre-Class Quizzes:** Students are expected to prepare for class by viewing and listening to recorded PowerPoint introductory lectures before each new chapter begins to be covered in class. Familiarity with the introductory concepts covered in each recorded lecture will be assessed in associated on-line quizzes. Students have an opportunity to earn up to 30 points by demonstrating mastery in these on-line quizzes. The schedule and grading mechanics for the on-line quizzes is posted to Laulima.

**Participation and Professionalism:** At the discretion of the instructor, deductions of up to 25 points may be made for behavior deemed to be unprofessional, disruptive, or unfitting for a learning-centered class setting. Examples of unsuitable behavior include chronic tardiness, socializing during class, having cell phones or other devices emit sounds during class, sleeping during class, utilizing electronic devices for anything other than accessing class materials, being unprepared or unwilling to fully engage with the course materials in a manner that facilitates learning during class. Please visit the restroom and turn off cell phones and other noise-making electronic devices prior to the start of each class session. Students are expected to behave in a manner respectful to the instructor and other students. If a student's behavior or speaking is disruptive, the student will be asked to leave room.

**Grading:** The total number of points earned during the semester will determine each student's course grade. Points and a distribution of the points necessary to earn a certain letter grade are as follows:

Exam #1 (Chapters 1-5 & 19)	100 pts	500 – 490 pts	A+
Exam #2 (Chapter 6, 7, & 9-10)	100 pts	489 – 465 pts	A
Final Exam (Emphasis Ch.8 & 12-16)	150 pts	464 – 450 pts	A-
Attendance	20 pts	449 – 440 pts	B+
CNOW Homework	56 pts	439 – 415 pts	B
In-Class Quizzes	30 pts	414 – 400 pts	B-
Online Intro Quizzes	30 pts	399 – 390 pts	C+
<u>TR Tax Research Project</u>	<u>14 pts</u>	389 – 365 pts	C
TOTAL	500 pts	364 – 350 pts	C-
		349 – 340 pts	D+
		339 – 315 pts	D
		314 – 300 pts	D-
		299 pts and below	F

The instructor reserves the right to change this grading curve according to class performance. However, if a change does occur, required points for designated letter grades will never exceed the distribution outlined above.

**Disability Access:** Students with disabilities are encouraged to contact the KOKUA Program for information and services. Services are confidential and students are not charged for them. Contact KOKUA at 956-7511 (voice/text), [kokua@hawaii.edu](mailto:kokua@hawaii.edu), or Queen Liliuokalani Center for Student Services, Room 13.

**CNOW Homework:** Homework assignments provide an opportunity for students to practice applying the concepts learned in the course. Homework provides the greatest value when done after reviewing course materials and without searching through the text for sample solutions to mimic. Challenging oneself to think through a problem or exercise helps build and strengthen the neural networks needed to successfully complete similar type problems in the future.

Homework assignments for each chapter will be available for students to complete and submit via CNOW. Students have an opportunity to earn up to 56 points by demonstrating mastery in these homework assignments. The policies and grading mechanics for the CONNECT homework assignments are posted to Laulima.

**Tax Research Project:** This project is designed to introduce students to the process of conducting tax research. Students will use the Thomson Reuters "Checkpoint" Tax Research Database (Hamilton Library access link below, select "C" & scroll down) to identify the tax law relevant to a specific set of client facts and circumstances. Additional details of the RIA tax research project will be provided in class. <https://guides.library.manoa.hawaii.edu/az.php?a=c>

**In-Class Quizzes:** Four (4) quizzes will be given in class during the semester. Each quiz is worth 10 points. A semester maximum of 30 points is available for quizzes thus providing a “buffer” of 10 points. Absolutely no make-up quizzes will be given under any circumstances. Phones may NOT be used as calculators during quizzes.

**Examinations:** All exams are “closed book”, “closed notes”, “closed neighbor”, and “closed electronics”. Phones may NOT be used as calculators during exams. The final exam is cumulative. Exams may include multiple choice, short answer, work-out, and comprehensive problems. Exams may include material covered in the textbook, online lectures, classroom lectures, and classroom activities. Students are responsible for all of these sources of information. Do not wear hats or caps or use earphones during an exam. Make-up exams will be given only in very rare circumstances, and the instructor reserves the right to deduct points as deemed appropriate. In order for a make-up exam request to be considered, it must be requested from the instructor prior to the normal exam time. Failure to request a make-up exam on a timely basis will result in a “0” for the exam. Third-party evidence of hardship must be provided for all make-up exams. The final exam date is indicated on the attached syllabus schedule. According to Shidler policy, final exams may not be rescheduled. Please make any travel plans accordingly.

**Additional Assignment for MBA Students:** Students taking the course for graduate credit will need to complete an extra assignment. Failure to complete the assignment at a level appropriate for a graduate student will result in a grade reduction of 10 percentage points. For example, a graduate student that earns 85% of the undergraduate course points AND successfully completes the additional assignment would earn a B for the course. The same student that did NOT successfully complete the additional assignment would earn a C for the course (85% - 10% = 75%). Specific information about the additional graduate student assignment will be made available during the first few weeks of the semester.

**Academic Honesty:** Students are expected to behave with integrity in all academic endeavors. Cheating, plagiarism, as well as any other form of academic dishonesty, will not be tolerated. All incidents will be handled in accordance with the UH *Student Code of Conduct*. The UH Student Code of Conduct, is available at the following link. Please become very familiar with the [University Student Conduct Code](#) so you can make conscience and informed choices about your behavior. Some relevant portions of the code are included below for your convenience.

Acts of dishonesty, types of behavior that conflict with the community standards that the UH values and expects of students, include but are not limited to the following:

- a. cheating, plagiarism, and other forms of academic dishonesty,
- b. furnishing false information to any UH official, faculty member, or office,
- c. forgery, alteration, or misuse of any UH document, record, or form of identification.

The term "cheating" includes, but is not limited to: (1) use of any unauthorized assistance in taking quizzes, tests, or examinations; (2) use of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; (3) the acquisition, without permission, of tests or other academic material belonging to a member of the UH faculty, staff or student (4) engaging in any behavior specifically prohibited by a faculty member in the course syllabus or class discussion.

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 acknowledgement. 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.

In addition to the above, the instructor specifically prohibits the following behaviors, and includes them within the definition of academic dishonesty: (1) providing another student with any form of direct or indirect, unauthorized assistance on any assignment, quiz, test, exam or extra credit opportunity; and (2) copying, or recording in any manner, test or exam questions or answers.

**Please NOTE:** UH disciplinary proceedings may be instituted against a student charged with conduct that potentially violates both the criminal law and this Student Conduct Code (that is, if both possible violations result from the same factual situation) without regard to the pendency of civil or criminal litigation in court or criminal arrest and prosecution.

If a student is caught committing an act of Academic Dishonesty, as defined in the **University Student Conduct Code**, they will receive a grade of “F” for the course and be referred for disciplinary action as provided for by the **University Student Conduct Code**.

**Title IX:** The University of Hawaii is committed to providing a learning, working and living environment that promotes personal integrity, civility, and mutual respect and is free of all forms of sex discrimination and gender-based violence, including sexual assault, sexual harassment, gender-based harassment, domestic violence, dating violence, and stalking. If you or someone you know is experiencing any of these, the University has staff and resources on your campus to support and assist you. Staff can also direct you to resources that are in the community.

If you wish to remain **ANONYMOUS**, speak with someone **CONFIDENTIALLY**, or would like to receive information and support in a **CONFIDENTIAL** setting, contact the confidential resources available here:  
<http://www.manoa.hawaii.edu/titleix/resources.html#confidential>

If you wish to **REPORT** an incident of sex discrimination or gender-based violence including sexual assault, sexual harassment, gender-based harassment, domestic violence, dating violence or stalking as well as receive information and support, contact:

**Dee Uwono**

Director and Title IX Coordinator 2500  
Campus Road, Hawai‘i Hall 124  
Honolulu, HI 96822  
(808) 956-2299  
t9uhm@hawaii.edu

**ACCOUNTING 401 LAULIMA INSTRUCTIONS**

1. Open an internet web browser and go to **<https://laulima.hawaii.edu>**
2. Log into your **Laulima User Account** using your UH username and password.
3. **ACC 401** will be on the top menu bar titled **My Workspace** or can be accessed by selecting the **More Sites** icon.
4. Select **Modules** to access all course materials and **Assignments, Tests and Surveys** to access the online quizzes.
5. UH Laulima student support page (links to tutorials and FAQ): [http://www.hawaii.edu/talent/laulima\\_students.htm](http://www.hawaii.edu/talent/laulima_students.htm)

**NOTE:** Please “request assistance” from the Laulima techies if you are having problems accessing or using Laulima. The “**Request Assistance**” link is located on the very bottom left hand side of every Laulima webpage. The Laulima techies generally respond by email very quickly. They can provide the best solution to your problem when you request assistance from the computer the trouble is occurring on.

ACC 401 Fall 2022 Schedule: This syllabus is a general plan & subject to change at the instructor's discretion.

Day	Date	Class Lecture Topic	Notes	Assignment Due Dates
T	8/23	Introduction		
Th	8/25	Chapter 1		Ch. 1 homework due Th 9/1 9am
T	8/30	Chapter 3	Last day to add class 8/30	Ch. 3 homework due T 9/6 9am
Th	9/1	Chapter 3		
T	9/6	Chapter 4		Ch. 4 homework due T 9/13 9am
Th	9/8	Chapter 4		
T	9/13	Chapter 5		Ch. 5 homework due T 9/20 9am
Th	9/15	Chapter 5		
T	9/20	Chapter 19		Ch. 19 homework due W 9/21 11am
Th	9/22	<b>Exam #1</b>	<b>Covers Ch 1, 3-5 &amp; 19</b>	<b>TR Parts 1 &amp; 2 due T 10/4 11pm</b>
T	9/27	Chapter 6		Ch. 6 homework due Th 10/6 9am
Th	9/29	Chapter 6		
T	10/4	Chapter 6		
Th	10/6	Chapter 7		Ch. 7 homework due T 10/11 9am
T	10/11	Chapter 9		Ch. 9 homework due T 10/18 9am
Th	10/13	Chapter 9		
T	10/18	Chapter 10		Ch. 10 homework due S 10/22 2pm
Th	10/20	Chapter 10		
T	10/25	<b>Exam #2</b>	<b>Covers Ch 6-7, 9-10</b>	
Th	10/27	Chapter 8		Ch. 8 homework due Th 11/3 9am
T	11/1	Chapter 8		
Th	11/3	Chapter 14		Ch. 14 homework due T 11/15 9am
T	11/8	<b>Holiday</b>	<b>No class</b>	<b>TR Part 3 due Th 11/10 11pm</b>
Th	11/10	Chapter 14		
T	11/15	Chapter 16		Ch. 16 homework due Th 11/17 9am
Th	11/17	Chapter 13 Part 1		Ch. 13 Part 1 homework due T 11/22 9am
T	11/22	Chapter 15		Ch. 15 homework due Th 12/1 9am
Th	11/24	<b>Holiday</b>	<b>No class</b>	
T	11/29	Chapter 15		
Th	12/1	Chapter 13 Part 2		Ch. 13 Part 2 homework due T 12/6 9am
T	12/6	Final Review – Part 1		
Th	12/8	Final Review – Part 2		
<b>Day</b>	<b>Date</b>	<b>Exam Time</b>	<b>Class Section</b>	<b>Comprehensive Final</b>
W	12/14	12:00 – 2:00 PM	Section 1 T/Th 10:30 AM to 11:45 AM	Emphasis Ch 8, 13-16
W	12/14	12:00 – 2:00 PM	Section 2 T/Th 12:00 PM to 1:15 PM	