

University of Hawaii at Manoa
Fall 2024

Accounting 401
Federal Individual Income Taxation

Instructor: Rachel C. Antal, MAcc., C.P.A. **Phone:** 808-670-5034
Office Hours: Tuesdays, Thursdays 3 - 4 P.M. and by appointment **e-mail:** rantal@hawaii.edu

Sections: ACC 401 Section 001 T/Th 4:00 P.M. to 5:15 P.M. Shidler C-102
ACC 401 Section 002 T/Th 5:30 P.M. to 6:45 P.M. Shidler C-102

Alternative Location for class in case of emergency: Under the tree in front of George Hall

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, 2024 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 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).

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 not be taken, however, to get credit for certain assignments, such as Kahoots, you will need to be in class. Make up in-class assignments will not be granted.

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: Students are expected to prepare for class by reading, at a minimum, the textbook chapter material prior to attending class. It is highly recommended that students also complete the relevant Adaptive Study Plan chapter material

prior to the related exam. This can be completed for extra credit. The readings for each chapter will be posted to the class Cengage site no later than the Sunday evening before that chapter is to be covered.

Pre-Class Quizzes: Students are expected to prepare for class by reading the textbook materials and completing the Pre-Class Quiz before each new chapter begins to be covered in class. Familiarity with the introductory concepts covered in the readings 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 for the on-line quizzes is posted to Cengage. In general, the quizzes will be available the Thursday evening the week prior to the Tuesday class (e.g. if Chapter 3 is studied on Tuesday Aug 29, the quiz will be available on Thursday August 24). The quiz for the Thursday class will be available on the Monday before the class.

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)	75 pts	500 – 490 pts	A+
Exam #2 (Chapter 6, 7, & 9-10)	75 pts	489 – 465 pts	A
Final Exam (Emphasis Ch.8 & 12-16)	100 pts	464 – 450 pts	A-
Kahoots	50 pts	449 – 440 pts	B+
CNOW Homework	50 pts	439 – 415 pts	B
Comprehensive Problems	50 pts	414 – 400 pts	B-
In-Class Quizzes	50 pts	399 – 390 pts	C+
Online Pre-Class Quizzes	25 pts	389 – 365 pts	C
<u>TR Tax Research Projects</u>	<u>25 pts</u>	364 – 350 pts	C-
TOTAL	500 pts	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, 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 50 points by demonstrating mastery in these homework assignments. In general, homework becomes available Thursday.

Excel Tax Returns: You are expected to complete the assigned Tax Return problem in the provided Excel Template. This template is not designed to be perfect or to replace tax return software. However, it is given to familiarize yourself with the flow of the forms within a tax return, and to sharpen your Excel skills. These will be graded, in general, through

questions at the beginning of class via Kahoot. Completing these Excels, and building your template from Chapter to Chapter, Example to Example, will make the Comprehensive problems easier, and will prepare you for your final exam, which will be given in paper format, and you will be expected to complete a tax return.

Comprehensive problems: These provide an opportunity for students to practice applying the concepts learned in the course in tax return situation. The comprehensive problem associated with each chapter should be completed in CNOW..

Adaptive Study Plans: These are available within CNOW. They are not required, but are recommended as a study tool for the exams. If you take them, CNOW will grade them. They will be used as extra credit towards your exams – 3 points for each one completed.

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. 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, classroom lectures, and classroom activities, homework, and pre-class quizzes. 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

NOTE #1: 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.

NOTE #2: This course space is being shared by students in both Accounting 401 sections, if you do not wish to be in shared course space, please drop this section and register for an alternate course.

ACC 401 Fall 2024 Schedule: This syllabus is a general plan & subject to change at the instructor's discretion.

Day	Date	Day	Class Lecture Topic	Notes	Assignment Due Dates
T	8/27	1	Introduction, Ch 1		
Th	8/29	2	Chapter 1		Ch. 1 Reading due by S 9/1 9 am Ch. 1 Homework due T 9/3 4 pm
T	9/3	3	Chapter 3	Last day to add class 9/3	Ch. 3 Pre-Class Quiz 1 due T 9/3 4 pm
Th	9/5	4	Chapter 3		Ch. 3 Reading due by R 9/5 9 am Ch. 3 Pre-Class Quiz 2 due R 9/5 4 pm
T	9/10	5	Chapter 4		Ch. 3 Homework due T 9/10 4 pm Ch. 4 Pre-Class Quiz 1 due T 9/10 4 pm Ch 3 TR Excel Problem Due 9/10 4 pm
Th	9/12	6	Chapter 4		Ch. 4 Reading due by R 9/12 9 am Ch 4 Pre-Class Quiz 2 due R 9/12 4 pm Ch 3 Comp Problem Due 9/12 4 pm
T	9/17	7	Chapter 5	Quiz 1: Covers Chapters 1, 3 & 4	Ch. 4 Homework due T 9/17 9 am Ch. 5 Pre-Class Quiz 1 due T 9/17 4 pm
Th	9/19	8	Chapter 5		Ch. 5 Reading due by R 9/19 9 am Ch. 5 Pre-Class Quiz 2 Due R 9/19 4 pm Ch 4 Comp Problem Due 9/19 4 pm Ch 4 TR Excel Problem Due 9/19 4 pm
T	9/24	9	Chapter 19		Ch. 5 Homework due T 9/24 4 pm Ch. 19 Pre-Class Quiz 1 Due T 9/24 4 pm
Th	9/26	10	Chapter 19		Ch. 19 Reading due by R 9/26 9 am Ch. 19 Pre-Class Quiz 2 Due R 9/26 4 pm Ch 5 Comp Problem Due 9/26 4 pm Ch 5 TR Excel Problem Due 9/26 4 pm
T	10/1	11	Exam #1	Covers Ch 1, 3-5 & 19	Ch. 19 Homework due T 10/1 4 pm
Th	10/3	12	Chapter 6		Ch. 6 Reading due by T 10/8 9 am Ch. 6 Pre-Class Quiz 1 Due R 10/3 4 pm
T	10/8	13	Chapter 6		Ch. 6 Pre-Class Quiz 2 Due T 10/8 4 pm
Th	10/10	14	Chapter 7	Tax Research Problem 1 Due	Ch. 6 Homework due R 10/10 4 pm Ch. 7 Pre-Class Quiz Due R 10/10 4 pm Ch 6 TR Excel Problem Due 10/10 4 pm Tax Research Prob 1 due R 10/10 4 pm
T	10/15	15	Chapter 7		Ch. 7 Reading due by T 10/15 9 am Ch. 7 Pre-Class Quiz 2 Due T 10/15 4 pm Ch 6 Comp Problem Due 10/15 4 pm
Th	10/17	16	Chapter 9	Quiz 2: Covers Chapters 6 - 7	Ch. 7 Homework due R 10/17 4 pm Ch. 9 Pre-Class Quiz 1 Due R 10/17 4 pm
T	10/22	17	Chapter 9		Ch. 9 Reading due by T 10/22 9 am Ch. 9 Pre-Class Quiz 2 due T 10/22 4 pm Ch 7 Comp Problem Due 10/22 4 pm Ch 7 TR Excel Problem Due 10/22 4 pm

Th	10/24	18	Chapter 10	Tax Research Problem 2 Due	Ch. 9 Homework due R 10/24 4 pm Ch. 10 Reading due by R 10/24 9 am Ch. 10 Pre-Class Quiz 1 Due R 10/24 pm Tax Research Prob 2 due R 10/24 4 pm
T	10/29	19	Chapter 10		Ch. 10 Pre-Class Quiz 2 Due T 10/29 4 pm Ch 9 Comp Problem Due 10/29 4 pm Ch 9 TR Excel Problem Due 10/29 4 pm
Th	10/31	20	Exam #2	Covers Ch 6-7, 9-10	Ch. 10 Homework due R 10/31 4 pm
T	11/5		NO Instruction	Election Day	
Th	11/7	21	Chapter 8	11/4 Last day to withdraw without receiving a "W"	Ch. 8 Pre-Class Quiz 1 Due R 11/7 4 pm Ch 10 TR Excel Problem Due 11/7 4 pm
T	11/12	22	Chapter 8		Ch. 8 Reading due by T 11/12 9 am Ch. 8 Pre-Class Quiz 2 Due T 11/12 4 pm Tax Research Prob 3 due R 11/2 11pm Ch 10 Comp Problem Due 11/12 4 pm
Th	11/14	23	Chapter 14		Ch. 8 Homework due R 11/14 4 pm Ch.14 Pre-Class Quiz 1 Due R 11/14 4 pm Ch 8 TR Excel Problem Due 11/14 4 pm
T	11/19	24	Chapter 14		Ch. 14 Reading due by T 11/19 9 am Ch. 14 Pre-Class Quiz 2 due T 11/19 4 pm Ch 8 Comp Problem Due 11/19 4 pm
Th	11/21	25	Chapter 16	Quiz 3: Covers Chapters 8 and 14	Ch. 14 Homework due R 11/21 9 am Ch. 16 Pre-Class Quiz 1 Due R 10/21 4 pm Ch 14 TR Excel Problem Due 11/14 4 pm
T	11/26	26	Chapter 16	Quiz 4: Covers Chapters 1,3-10, 14, 16, 19. Comprehensive	Ch. 16 Reading due by T 11/26 9 am Ch. 16 Pre-Class Quiz 2 due T 11/26 4 pm Ch 14 Comp Problem Due 11/26 4 pm
Th	11/28		Holiday	Thanksgiving	
T	12/3	27	Chapter 13		Ch. 16 Homework due T 12/3 4 pm Ch.13 Pre-Class Quiz 1 Due T 12/21 4 pm Ch 16 TR Excel Problem Due 12/3 4 pm
TH	12/5	28	Chapter 13		Ch. 13 Reading due by R 12/5 9 am Ch.13 Pre-Class Quiz 2 Due R 12/5 4 pm Ch 16 Comp Problem Due 12/5 4 pm
T	12/10		Final Review – Part 1		Ch. 13 Homework due T 12/10 4 pm Ch 13 TR Excel Problem Due 12/10 4 pm Final Exam Study Guide 1 Due 12/10 4 pm
Th	12/12		Final Review – Part 2		Ch 13 Comp Problem Due 12/12 4 pm Final Exam Study Guide 2 Due 12/12 4 pm
Day	Date		Exam Time	Class Section	Comprehensive Final
TBA	TBA		TBA	TBA	Comprehensive