



### ❖ Instructor's Information

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- Virtual Office Hours: 24/7 Email / Instant Message / **Text Message** / Phone
- Course Website **<http://userhome.brooklyn.cuny.edu/bassell/teachingportfolio>**
- Profile **[http://www.brooklyn.cuny.edu/pub/Faculty\\_Details5.jsp?faculty=379](http://www.brooklyn.cuny.edu/pub/Faculty_Details5.jsp?faculty=379)**

### ❖ Course Overview

The focus of this **taxation** course is on the practical application of accounting and government regulations regarding the taxation of 1) individuals, 2) entities, and 3) property. Legal aspects of operating a business, regulation, and corporate social responsibility are discussed. The federal tax process, procedures, accounting, and planning are explored.

### ❖ Course Objectives

The major learning objectives of this course are for students to:

- 1 Understand the differences between legal and corporate social responsibility,
- 2 Comprehend the implications of business entity selection,
- 3 Know how to determine gross and taxable income,
- 4 Learn the tax implications for individuals with different filing statuses, and
- 5 Understand the impact of the estate and gift tax.

### ❖ Grade Components

Homework / Quizzes		20%	
Exam 1	On Campus	45%	Cengage chapters 1, 3, 4, 5, 6, 9, 10
Exam 2	On Campus	30%	Gleim's Units 1, 3, 4, 14, 15, 16, 18
Exam 3	On Campus	5%	

### ❖ Learning Outcomes

By the end of the semester, student enrolled in this course should be able to:

- 1 Evaluate the tax implications of different legal structures for business entities,
- 2 Identify situations that might be a violation of professional standards,
- 3 Discuss corporate social responsibility issues,
- 4 Formulate conclusions regarding the tax implications of property transactions, and
- 5 Calculate the taxable income for individuals / entities and prepare a 1040, 1120, and 1165 tax returns.

*This syllabus is subject to change as necessary.*

Week	Date	Due	Topics
1	Feb 2 Thurs		Chapter 1 Federal Tax Law
2	Feb 9 Thurs	HW A	Chapter 3 Tax Determination
3	Feb 16 Thurs	HW B	Chapters 4 & 5 Gross Income Inclusions & Exclusions
4	Feb 23 Thurs	HW C	Chapters 6 & 9 Deductions
5	Mar 1 Thurs	HW D	Chapters 10 Itemized Deductions
6	<b>March 8</b> <b>THURSDAY</b>	<b>Exam 1</b>  There are no makeup exams.	<b>Chapters 1, 3, 4, 5, 6, 9, 10</b>  <b>148 New Ingersoll 3:40 – 4:40 pm</b>  If you miss the exam your grade in the course is an F.
7	Mar 15 Thurs	HW E	Gleim's Unit 1 Professional Ethics & Responsibility
8	Mar 22 Thurs	HW F	Gleim's Unit 3 & 4 Agency & Contracts
9	Mar 29 Thurs	HW G	Gleim's Unit 14 Property Transactions
10	April 5 Thurs	HW H	Gleim's Unit 15 Corporate Taxable Income
11	Apr 12 Thurs	xxxx	Spring Break
12	Apr 19 Thurs	HW I	Gleim's Unit 16 Corporate Tax Computations
13	Apr 26 Thurs	HW J	Gleim's Unit 18 S Corporations
14	May 3 Thurs	<b>Exam 2</b>  There are no makeup exams.	<b>Gleim's Units 1, 3, 4, 14, 15, 16, 18</b>  <b>148 New Ingersoll 3:40 – 4:40 pm</b>  If you miss the exam your grade in the course is an F.
15	May 10 Thurs	HW K	Gleim's Unit 19 Partnerships
16	May 17 Thurs	HW L	Gleim's Unit 20 Estates & Trusts
17	May 24 Thurs	<b>Exam 3</b>  There are no makeup exams.	3:40pm – 5:40pm  Cumulative Exam

❖ Required Course Materials – 3 items

1) Please download from our course website a **FREE** copy of:

IRS Publication 17 Your Federal Income Tax

2) Please download **REGULATION** from our custom link on the Gleim website:

[www.gleim.com?promoID=BKLN\\_PLED1](http://www.gleim.com?promoID=BKLN_PLED1)

To obtain access to the CPA Gleim Online REGULATION for our class and have me track your progress you must use the custom link above to make the purchase. You will be taken to the shopping cart page on the Gleim website with the correct item listed at ONLY **\$99.95**. Click on "checkout" and complete the check out process following the on-screen instructions. Once you make the payment you should be able to immediately access the course materials. The regular retail price is **\$444**

3) **Textbook / Aplia:** Below are the instructions to purchase an e-book and Aplia study tools for our ACCT 3101 course. The book is normally \$259, but we can get the e-book and study tools for our class for only \$99. You must register and purchase the course materials using the custom **Course Key: 755G-YPZG-75UD** so that you can get the discount **and** so that I can see your scores in my grade book.

## Registration

❖ Go to <http://cengagebrain.com/>

❖ **Register:** Enter our custom course key **755G-YPZG-75UD** in the box below the word Register on the right side of the screen and then click the Register button. After you click the Register button you should see the following on the screen:

### *Confirm Course Information*

*Please confirm that this is the Aplia course for which you want to register*

**School:** BROOKLYN COLLEGE - BROOKLYN

**Instructor:** Myles Bassell

**Course Name:** Income Taxation

❖ Click Continue at the bottom of the screen. You will then be given two options:

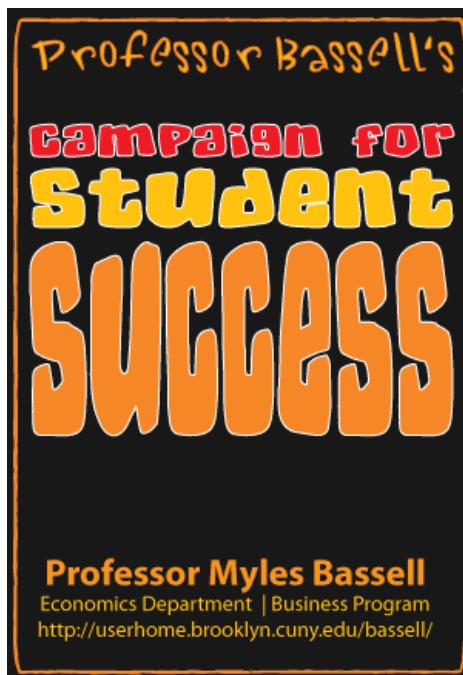
1) Login or 2) Create a New Account

❖ If you choose to Create a New Account you will need to provide your name, email address, and a password. Please pick a password you can remember since I am not able to view or retrieve your password. You will need to check the box indicating you agree to the terms of the agreement and click Continue.

❖ You should then be on the screen to make your payment. Once you make the payment you should be able to access the course materials.

### ❖ My Mission

To help students achieve their educational and professional goals.



### ❖ My Goals For You

1. Increase Your general knowledge about the subject
2. Enhance Your ability to analyze and solve problems
3. Improve Your ability to use computers and the Internet
4. Expand Your ability to find and use information on your own
5. Develop Your ability to express your ideas
6. Fortify Your appreciation and sensitivity to ethical issues

### ❖ My Dozen Objectives

1. Distribute a written syllabus on or before the first day of class
2. Demonstrate my ability to organize materials for the class
3. Stimulate interest in the topic being studied
4. Generate effective class discussion
5. Communicate effectively and speak clearly
6. Encourage independent thinking and ethical behavior
7. Demonstrate openness to students' comments, questions, and viewpoints
8. Display an exceptional understanding of the course subject matter
9. Keep to the time and schedule requirements of the class
10. Provide students access to me outside of class and be available for Q&A
11. Clearly communicate course requirements and assignments
12. Promptly grade assignments

## ❖ Exams

Exam #	Location	Date of Exam	
1	On Campus	March 8 <sup>th</sup>	Cengage Chapters 1, 3, 4, 5, 6, 9, 10 3:40pm – 4:40pm 148 New Ingersoll
2	On Campus	May 3 <sup>rd</sup>	Gleim's Units 1, 3, 4, 14, 15, 16, 18 3:40pm – 4:40pm 148 New Ingersoll
3	On Campus	May 24 <sup>th</sup>	Cengage Chapters 1, 3, 4, 5, 6, 9, 10 Gleim's Units 1, 3, 4, 14, 15, 16, 18 3:40pm – 5:40pm 148 New Ingersoll

❖ You are required to take all exams. There are **NO** makeup exams allowed by the department.

\*\*\*\* If you do not take Exam 1 or 2 your score is a zero and your grade in the course is an F.

## ❖ Grading

Homework / Quizzes 20%

Exam 1 On Campus 45% Cengage chapters 1, 3, 4, 5, 6, 9, 10

Exam 2 On Campus 30% Gleim Study Units 1, 3, 4, 14, 15, 16, 18

Exam 3 On Campus 5%

**Not being able to get into** Black Board / Aplia / Gleim **is not an excuse** for not completing assignments. The assignments for the entire semester are already posted and I encourage you to stay ahead of the schedule.

EXTRA CREDIT: There are no EXTRA Credit assignments.

Your exams and projects will be graded diligently. There is **NO curve** in grading exams. If your average is a 59 you earned an F. There are **NO extra credit** assignments. A **rigorous process** will be used to determine your final grade. If you get an A you should get satisfaction from knowing that you worked hard and earned that grade.

## ❖ Grading Criteria

A	92.5% +		C	72.5% to 77.49%
A-	90.0% to 92.49%		C-	70.0% to 72.49%
B+	87.5% to 89.99%		D+	67.5% to 69.99%
B	82.5% to 87.49%		D	62.5% to 67.49%
B-	80.0% to 82.49%		D-	60.0% to 62.49%
C+	77.5% to 79.99%		<b>F</b>	Below 60%

### ❖ Academic Integrity

If an academic misconduct (for example: cheating on exams or papers, plagiarism...) occurs the instructor will impose the strongest sanctions that the University or College permits.

I encourage you to look at articles and/or resources from databases and/or on the Internet to find information regarding the case studies, discussion questions and/or other assignments. However, what you submit to me must be **your own work**. Direct quotations should be used very rarely and, when used, should be very short. You must **always indicate the sources used**. Students will not receive credit for answers on the different assignments that are mostly paraphrasing of other sources even if the sources are listed. Paraphrasing should be used very rarely and, when used, students must always indicate the sources used. There is no learning value for students to just quote and/or paraphrase parts of articles and/or resources found on the Internet or somewhere else.

If students use information from any source in an assignment and do not cite the source using quotation marks, this is plagiarism, which is a violation of academic integrity at Brooklyn College.

If I find evidence of plagiarism in an assignment, the student will receive a **score of zero** on this assignment. If I find again evidence of plagiarism in another assignment from the same student, this student will receive a **failing grade in the class**.

Furthermore, if a student plagiarizes and/or cheats I am required to report it to the Committee on Academic Integrity. This Committee may then decide to suspend or expel the student.

**WARNING:** The book is an important resource for this course and you must use it to answer the questions. The information needed to answer the questions is contained in the readings and should be the basis for your critical analysis. You are expected to draw conclusions and make recommendations based on the information in the case and the concepts explained in the chapters. Do NOT use other sources unless you properly cite them.

If you copy and paste information from the internet and/or do not cite your sources your grade on the assignment is a **zero**. That is cheating and plagiarism. If you plagiarize a second assignment your course grade is an **F**.

## ❖ Disability-Related Accommodations

In order to receive disability-related academic accommodations students must first be registered with the Center for Student Disability Services. Students who have a documented disability or suspect they may have a disability are invited to set up an appointment with the Director of the Center for Student Disability Services, Ms. Valerie Stewart-Lovell at 718-951-5538. If you have already registered with the Center for Student Disability Services please provide your professor with the course accommodation form and discuss your specific accommodation with him/her.

## ❖ Absence for Religious Reasons

You are not required to attend a class meeting if it interferes with your religious observance. However, being absent does not excuse you from submitting or completing any assignments that are due. The state law regarding non-attendance because of religious beliefs can be found in the Brooklyn College Bulletin. [http://www.brooklyn.cuny.edu/pub/documents/grad\\_bulletin\\_11.pdf](http://www.brooklyn.cuny.edu/pub/documents/grad_bulletin_11.pdf)

## ❖ Important Dates on the College Calendar

- Friday, January 27 *First day of weekday classes*
- Thursday, February 9 *Last day to late-add a course with instructor and department approval*
- Monday, February 13 Lincoln's Birthday Observed—*College Closed*
- Thursday, February 16 *Last day to drop a course without a grade\**
- Friday, February 17 *First day to apply for W grade\**
- Monday, February 20 Presidents' Day—*College Closed*
- Tuesday, February 21 Conversion Day: Classes follow a Monday schedule
- Friday, April 6– Sunday, April 15 Spring Recess
- Thursday, April 19 *Last day to apply for withdrawal (i.e., W grade) from courses\**
- Tuesday, May 15 *Last day of undergraduate classes*
- Thursday, May 17– Wednesday, May 23 *Graduate Last Classes or Final Examinations*
- Thursday, May 17– Thursday, May 24 *Undergraduate Final Examinations*
- Monday, May 28 Memorial Day—*College Closed*
- Wednesday, May 30 Master's Commencement
- Thursday, May 31 Baccalaureate Commencement

\* When students **drop** a course, it will not appear on their transcript. When they **withdraw** from a course, however, a grade of W will appear on their transcript. A W grade does not count toward the GPA. A "W" grade carries a 100% financial liability.

### Code of Conduct

This Code of Conduct highlights and supplements, but does not replace the Code of Conduct issued by Brooklyn College and/or The City University of New York (C.U.N.Y.). The goal of this code is to maximize the classroom experience for all. Your course grade is in part a function of your:

1. exam, project, and quiz results
2. level of participation
  - a. projecting a positive attitude
  - b. making intelligent and relevant remarks on discussion board
3. accurate completion and timely submission of assignments

There are other factors that can have a significant impact on your course grade and they include:

- Cheating / Plagiarism
  - **(phones, ipods, pda's, blackberry's, treo, and other devices are NOT allowed during any exam)**
- Disruptive Behavior
  - Rudeness
  - Disrespect
  - Lateness
  - Interrupting the lecture
- Frequent absence
- Signing the attendance sheet and leaving OR signing for someone else
- Failure to turn off electronic devices (cell, phones, pagers etc)

"The faculty and administration of Brooklyn College support **an environment free from cheating and plagiarism**. Each student is responsible for being aware of what constitutes cheating and plagiarism and for avoiding both. The complete text of the CUNY Academic Integrity Policy and the Brooklyn College procedure for implementing that policy can be found at this site: <http://www.brooklyn.cuny.edu/bc/policies>. If a faculty member suspects a violation of academic integrity and, upon investigation, confirms that violation, or if the student admits the violation, the faculty member **MUST** report the violation."

All students should read carefully and thoroughly the 2011-2012 Brooklyn College Bulletin, especially pp. 21-35 for a complete listing of academic regulations of the College.

**[http://www.brooklyn.cuny.edu/pub/documents/grad\\_bulletin\\_11.pdf](http://www.brooklyn.cuny.edu/pub/documents/grad_bulletin_11.pdf)**

### Penalties

Violation of this Code of Conduct and other rules of Brooklyn College and C.U.N.Y. can result in:

- Lowering your course grade one full letter per offense
- Receiving an F or failing grade for the course
- Being suspended or expelled from the college or university



## ❖ General

This is a 15 week course. I developed a roadmap that will enable us to successfully cover the course materials. Late assignments will not be accepted. If you do not complete an assignment your grade for that assignment is a zero. The due dates are set to help you manage the workload and be successful in the course. I will not issue an **INC grade** since I do not believe that is in your best interest. Campus wide it has been found that almost always the student does not complete the work required by the college's deadline and the computer automatically turns the INC into an F. If necessary you can drop the course with a W grade.

However, I designed the course to be meaningful, but also manageable. I know that many of you work, have families, and are taking other courses. I am very confident that you will be able to meet the course requirements. **You can do it! Yes you can!** [Let me know what I can do to help you be successful.](#)

This will be a fun semester ! I am looking forward to being your coach !

- Name: Prof. Myles Bassell
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- Email: [mbassell@brooklyn.cuny.edu](mailto:mbassell@brooklyn.cuny.edu) \*\*\* check YOUR email daily
- Instant Messenger Yahoo: professorbassell
- Virtual Office Hours: 24/7 Email / Instant Message / **Text Message** / Phone
- Course Website <http://userhome.brooklyn.cuny.edu/bassell/teachingportfolio>
- Profile [http://www.brooklyn.cuny.edu/pub/Faculty\\_Details5.jsp?faculty=379](http://www.brooklyn.cuny.edu/pub/Faculty_Details5.jsp?faculty=379)

