Whenever there is a question about this course or what assessments/assignments are due, please remember to check this syllabus and your weekly modules in Blackboard.

**Instructor Contact Information**
Deborah Gonzalez, MPA, CPA
Lecturer III for the School of Accountancy
**Office:** Edinburg Campus, VCOBE, Room #120H
**Email Address:** Deborah.gonzalez@utrgv.edu
**Phone Number:** (956) 665-3369

**Instructor Availability**
Time Zone is U.S. Central Standard Time (CST)

**Office Hours:** Mondays 9:00–9:30 am, 12:15–1:15 pm, & 5:30 - 6:30 pm; Tuesdays 10:45–12:15 pm; Wednesdays 12:15–2:15 pm; & by appointment

Other times by appointment to meet either in my office, by phone, or Blackboard Collaborate. For e-mails, you must use your UTRGV e-mail accounts. I will send out an announcement if my scheduled days or hours change.

**Communication with or by instructor**

- I will utilize blackboard announcements and UTRGV e-mail to communicate with you. In addition, we can use Blackboard collaborate as the tool to discuss a concept in real time. If I choose to include other means of communication not mentioned here, I will send out an announcement. Please refer to the instructor availability section above to find out the best time I can be reached.
- If you e-mail instructor, for the most part a response will occur within 24 hours for Mondays through Thursdays, and within 48 hours for Fridays through Sundays.
- If you have a question about course content the best place to ask it is in the blackboard Discussion Board Q & A forum. You may get an answer from another student, the Instructor, or the academic coach. Using the forum will allow other students to benefit from the interaction. If the question is procedural, or you just prefer a private forum, email your instructor at Deborah.gonzalez@utrgv.edu.
Course Description and Prerequisites
This course addresses the federal taxation of corporations, partnerships, and limited liability companies. Prerequisite: ACCT 3323 Income Taxation or equivalent.

Course Objectives
Upon completion of the course, the student will be able to:
- Analyze the tax implications of various business transactions for C corporations, S corporations, and partnerships / assessed through homework, tax research, quizzes and exams;
- Prepare Forms 1120, 1120S, and 1065 (and their related schedules) / assessed through tax return assignments;
- Evaluate the various forms of operating a business in a choice of entity decision / assessed through discussion board, homework, quizzes, & exams; and
- Discuss sustainability and ethical issues related to the area of corporate and partnership taxation / assessed through discussion board assignments.

Course Structure
This course is structured into 7 weekly modules. For accelerated online programs the week starts on a Wednesday and ends on a Tuesday. These modules are located in your Blackboard account for this course on the left column menu (week 1, week 2, etc.). Within each module the following is communicated to you by your instructor:
- Introduction of the general topic(s),
- Learning objectives,
- To-do-list,
- Deliverables list, and
- Other sections as appropriate (for example a link to an assignment).

Technical Requirements
Required Technology:
Students will use the following technology resources in order to meet this Course Objectives.
- Blackboard Learning Management System
- Blackboard Collaborate – found under left column content menu titled “Course Tools”
- Discussion Board within Blackboard learning management system
- McGraw-Hill Connect learning management system
Technical Assistance
Contact information if you need technical assistance at any time during the course or to report a problem:

Blackboard:
If you need technical assistance at any time during the course or to report a problem with Blackboard you can:

- Visit our COLTT Website: [UTRGV.edu/Online](UTRGV.edu/Online)
- Submit a Ticket: [UTRGV.edu/COLTTHelp](UTRGV.edu/COLTTHelp)

Brownsville Campus

- One West University Boulevard
  Brownsville, TX 78520
  Office: Casa Bella (BCASA) 613
  Phone: (956) 882-6792
  Fax: (956) 882-6751

Edinburg Campus

- 1201 West University Dr
  Edinburg, TX 78539
  Office: Education Complex (EEDUC) 2.202
  Phone: (956) 665-5327
  Fax: (956) 665-5276

  Hours of operation:
  Monday - Friday
  7:30 a.m. - 6:00 p.m.

Grading
Category and Grade Distribution
The average grade for each respective category will be applied the following weights to calculate the overall course grade.

<table>
<thead>
<tr>
<th>Category</th>
<th>Grade Distribution (% of final grade)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discussions</td>
<td>10%</td>
</tr>
<tr>
<td>Quizzes</td>
<td>20%</td>
</tr>
<tr>
<td>Homework</td>
<td>15%</td>
</tr>
<tr>
<td>Tax Returns &amp; Research Case</td>
<td>15%</td>
</tr>
<tr>
<td>Mid-Term Exam</td>
<td>20%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>20%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
</tr>
</tbody>
</table>
**Grade Grid**

<table>
<thead>
<tr>
<th>Letter Grade</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>90 – 100</td>
</tr>
<tr>
<td>B</td>
<td>80-89</td>
</tr>
<tr>
<td>C</td>
<td>70-79</td>
</tr>
<tr>
<td>D</td>
<td>60-69</td>
</tr>
<tr>
<td>F</td>
<td>Below 60</td>
</tr>
</tbody>
</table>

Partial points will be rounded to the nearest full point; for example, 83.4=83 leads to a grade of B; and 89.5=90 leads to a grade of A.

**Discussions:** These types of assignments will provide an opportunity for interaction and sharing of knowledge between peers. The discussion board within your blackboard account will be utilized. Discussion board assignments will include a topic on Ethics and another on Sustainability, both as it relates to corporate and partnership tax.

**Quizzes:** Independent work. May consist of multiple choice, short essay, and/or problems. No student should copy or reproduce quizzes with any form of technology under any circumstance.

**Homework:** Homework will be assigned utilizing the Connect LMS. Students should plan on completing assignments early in case of any delays due to technology. Students may work in groups.

**Tax Returns & Research Case:** Three tax return projects and one case will be assigned. As to the tax research case, students will research a tax problem using the authoritative literature and submit their assignment through Blackboard. Students may work in groups.

**Exams:** Independent work. Will consist of a mid-term and a final exam. May consist of multiple choice, short essay, and/or problems. No student should copy or reproduce exams with any form of technology under any circumstance.

**Make-up Policies:**
Late assignments and quizzes will not be accepted. If you know you will be offline the day an assignment is due, please make sure to post/submit it early. Anytime you feel that you might be falling behind in the course, it is best to contact me to discuss your situation. A best practice that has helped student performances in the past is to abide by the following: If an assessment is required to be completed and submitted via Blackboard, **you should not wait till the last hour to complete or appropriately upload any submission.** Students must endeavor to complete and upload all deliverables at least two hours before the closing time of the technical resource support services, be it the UTRGV COLT/IT Help Desk. This is to allow time to seek help from those technical departments in case of any technical glitch. **Any students that wait until the last hour must bear full responsibility for her/his action/inaction.** Abiding by this practice should help you successfully complete and submit your assignments.
Incomplete Grades
Incomplete grades will not be awarded.

Track Your Learning Progress/Feedback
Feedback for connect homework will be available right after assignment due date. Feedback for discussion board, tax returns, and research case is expected to occur within 2 weeks after the assignment is due. All grades will be posted to Blackboard.

Class Policies and Procedures
Participation
Participation is very important online. You will be expected to participate by replying to discussion board assignments throughout the semester. This is a required part of your grade. Please note that quality of your reply is an important consideration when it comes to your participation in the discussion board. For example, a message that says simply, "I agree," does not constitute participation, because it does not add anything of substance to the discussion.

To earn full participation points, you must add something of substance to the discussions. This would consist of new ideas, your perspectives, pointed follow-up questions, etc. You will find it is much easier to keep up with an online class when you are logging in and participating regularly. Please make sure to proofread carefully. Grammar and spelling errors may affect the grade. I expect your discussion question/case response to reflect critical thought. Whenever possible, please try to relate the course content to real-world applications from your work experience.

Course Protocols:
Classroom Expectations
The following ground rules will help your work in this course to go much more smoothly. Please carefully review these expectations and follow them.

1. Late submissions are not acceptable.
2. Keep up with the reading. You have quite a few chapters, modules, discussion postings, and e-mail messages to read for the class. Please keep up with the reading. Students who keep up with the reading tend to do much better in this kind of class than those who do not.

E-MAIL
E-mail will be an integral part of this course. Make sure you:
1. Check your email regularly, at least twice per week (more often is better). I will create the class mailing list from the e-mail accounts that appear in the class roster. Excuses such as “I do not remember my email account or password” are simply inexcusable.
2. Check blackboard for any announcements regularly, at least twice per week (more often is better).
3. Be patient. Do not expect an immediate response when you send a message. Generally, two days is considered reasonable amount of time to receive a reply.
4. Include "Subject" headings: use something that is descriptive and refer to a
particular assignment or topic.

5. Be courteous and considerate. Being honest and expressing yourself freely is very important but being considerate of others online is just as important as in the classroom.

6. Make every effort to be clear. Online communication lacks the nonverbal cues that fill in much of the meaning in face-to-face communication.

7. Do not use all caps. This makes the message very hard to read and is considered "shouting." Check spelling, grammar, and punctuation (you may want to compose in a word processor, then cut and paste the message into the discussion or e-mail).

8. Break up large blocks of text into paragraphs and use a space between paragraphs.

9. Never assume that your e-mail can be read by no one except yourself; others may be able to read or access your mail. Never send or keep anything that you would not mind seeing on the evening news.

Discussion Postings

Many of the "rules of the road" or protocols that apply to e-mail also apply to the use of discussions. Use the following conventions when composing a discussion posting:

1. During a Discussion assignment, deadlines for posting to and replying will be specified. It is a good practice to check the Discussions multiple times during the week.

2. If you want to send a personal message to the instructor or to another student, use e-mail rather than the discussions (see above E-mail Protocols).

3. Use the appropriate Discussion Topic; do not post everything on the "Main" Discussion Topic.

4. Be patient. Do not expect an immediate response when you send a message.

5. A helpful hint for use with both discussions and e-mail. Compose your message in your word-processing application in order to check spelling, punctuation, and grammar, then copy and paste your composition into e-mail or the discussion. This also saves online time.

6. Everyone should feel free to participate in class and online discussions. Regular and meaningful discussion postings constitute a substantial portion of your grade.

7. Respect each other’s ideas, feelings and experience.

8. Be courteous and considerate. It is important to be honest and to express yourself freely but being considerate of others is just as important and expected online, as it is in the classroom.

9. Explore disagreements and support assertions with data and evidence.

10. "Subject" headings: use something that is descriptive and refer to a particular assignment or discussion topic when applicable. Some assignments will specify the subject heading.

11. Use the "reply" button rather than the "compose" button if you are replying to someone else’s posting.

12. Do not use postings such as "I agree," "I don’t know either," "Who cares," or "ditto." They do not add to the discussion, take up space on the Discussions, and will not be counted for assignment credit.

13. Avoid posting large blocks of text. If you must, break them into paragraphs and use a space between paragraphs.
NETIQUETTE

"Netiquette" has evolved to aid us in infusing our electronic communications with some of these missing behavioral pieces. "Emoticons" and other tools have become popular. Use only when appropriate (informal communications). They are not to be used when replying to graded discussion board assignments.

- :-) happy, pleased
- :-( sad, displeased
- :-O surprised
- >:--| angry

Abbreviate when possible. Examples:

- LOL laugh out loud, "I find this funny"
- ROFL rolling on floor laughing, really funny
- BTW by the way
- *grin* smiling
- IMHO in my humble opinion
- FYI for your info
- Flame antagonistic criticism

Netiquette continues to evolve, and I am sure that we will have constant additions to this growing language. The important thing to remember is that all of the "cute" symbols in the world cannot replace your careful choice of words and "tone" in your communication.

VIRUSES

A virus can spell disaster. Your use of a reputable anti-virus program is a requirement for participation in this course (good ones include McAfee or Norton).

Also, back up your files: "My hard drive crashed." "My modem doesn't work." "My printer is out of ink." These are today’s equivalents of "My dog ate my homework." These events really do occur and are inconvenient. However, these are not valid excuses for failing to get your work in on time.

CHANGES TO THIS SYLLABUS

To adapt to the needs of the class as they arise, changes may be made to this syllabus from time to time during the semester. However, such change(s) will be duly communicated to students.

UTRGV Policy Statements

STUDENTS WITH DISABILITIES:

Students with a documented disability (physical, psychological, learning, or other disability which affects academic performance) who would like to receive academic accommodations should contact Student Accessibility Services (SAS) for additional information. In order for accommodation requests to be considered for approval, the student is responsible for
providing sufficient documentation of the disability to SAS and participating in an interactive discussion with SAS staff. Accommodations may be requested at any time but are not retroactive. Please contact SAS early in the semester/module for guidance. Students who experience a broken bone, severe injury, or undergo surgery may also be eligible for temporary accommodations.

**Pregnancy, Pregnancy-related, and Parenting Accommodations**

Title IX of the Education Amendments of 1972 prohibits sex discrimination, which includes discrimination based on pregnancy, marital status, or parental status. Students seeking accommodations related to pregnancy, pregnancy-related condition, or parenting (reasonably immediate postpartum period) are encouraged to contact Student Accessibility Services for additional information and to request accommodations.

**Student Accessibility Services:**

**Brownsville Campus:** Student Accessibility Services is located in 1.107 in the Music and Learning Center building (BMSLC) and can be contacted by phone at (956) 882-7374 or via email at ability@utrgv.edu.

**Edinburg Campus:** Student Accessibility Services is located in 108 University Center (EUCTR) and can be contacted by phone at (956) 665-7005 or via email at ability@utrgv.edu.

**MANDATORY COURSE EVALUATION PERIOD:**

Students are required to complete an ONLINE evaluation of this course, accessed through your UTRGV account (http://my.utrgv.edu); you will be contacted through email with further instructions. Students who complete their evaluations will have priority access to their grades. Online evaluations will be available on or about:

- Module 1 February 19-25, 2020
- Module 2 April 15-21, 2020
- Full Spring Semester April 10-29, 2020

**ATTENDANCE:**

Students are expected to attend all scheduled classes and may be dropped from the course for excessive absences. UTRGV’s attendance policy excuses students from attending class if they are participating in officially sponsored university activities, such as athletics; for observance of religious holy days; or for military service. Students should contact the instructor in advance of the excused absence and arrange to make up missed work or examinations.

**SCHOLASTIC DISHONESTY:**

As members of a community dedicated to Honesty, Integrity and Respect, students are reminded that those who engage in scholastic dishonesty are subject to disciplinary penalties, including the possibility of failure in the course and expulsion from the University. Scholastic dishonesty includes but is not limited to: cheating, plagiarism (including self-plagiarism), and collusion; submission for credit of any work or materials that are attributable in whole or in part to another person; taking an examination for another person; any act designed to give unfair advantage to a student; or the attempt to commit such acts. Since scholastic dishonesty harms the individual, all students and the integrity of the University, policies on scholastic dishonesty will be strictly enforced (Board of Regents Rules and Regulations, STU 02-100, and UTRGV Academic Integrity Guidelines). All scholastic dishonesty incidents will be reported to Student Rights and Responsibilities.
SEXUAL MISCONDUCT and MANDATORY REPORTING:
In accordance with UT System regulations, your instructor is a “Responsible Employee” for reporting purposes under Title IX regulations and so must report to the Office of Institutional Equity & Diversity (oie@utrgv.edu) any instance, occurring during a student’s time in college, of sexual misconduct, which includes sexual assault, stalking, dating violence, domestic violence, and sexual harassment, about which she/he becomes aware during this course through writing, discussion, or personal disclosure. More information can be found at www.utrgv.edu/equity, including confidential resources available on campus. The faculty and staff of UTRGV actively strive to provide a learning, working, and living environment that promotes personal integrity, civility, and mutual respect that is free from sexual misconduct, discrimination, and all forms of violence. If students, faculty, or staff would like confidential assistance, or have questions, they can contact OVAVP (Office for Victim Advocacy & Violence Prevention) at (956) 665-8287, (956) 882-8282, or OVAVP@utrgv.edu.

COURSE DROPS:
According to UTRGV policy, students may drop any class without penalty earning a grade of DR until the official drop date. Following that date, students must be assigned a letter grade and can no longer drop the class. Students considering dropping the class should be aware of the “3-peat rule” and the “6-drop” rule so they can recognize how dropped classes may affect their academic success. The 6-drop rule refers to Texas law that dictates that undergraduate students may not drop more than six courses during their undergraduate career. Courses dropped at other Texas public higher education institutions will count toward the six-course drop limit. The 3-peat rule refers to additional fees charged to students who take the same class for the third time.

If a student finds it necessary to drop the course, it is the student’s responsibility to withdraw from the class including completing a formal withdrawal by the drop date. Do not assume the faculty member dropped the student. Failure to withdraw, if that was your intent, will result in a grade of “F”, assuming this is your average, after assigning “O’s” to incomplete work/tests at the end of the semester.

STUDENT SERVICES:
Students who demonstrate financial need have a variety of options when it comes to paying for college costs, such as scholarships, grants, loans and work-study. Students should visit the Students Services Center (U Central) for additional information. U Central is located in BMAIN 1.100 (Brownsville) or ESSBL 1.145 (Edinburg) or can be reached by email (ucentral@utrgv.edu) or telephone: (888) 882-4026. In addition to financial aid, U Central can assist students with registration and admissions.

Students seeking academic help in their studies can use university resources in addition to an instructor’s office hours. University Resources include the Advising Center, Career Center, Counseling Center, Learning Center, and Writing Center. The centers provide services such as tutoring, writing help, counseling services, critical thinking, study skills, degree planning, and student employment. In addition, services such as the Food Pantry are also provided. Locations are listed below.
<table>
<thead>
<tr>
<th>Center Name</th>
<th>Brownsville Campus</th>
<th>Edinburg Campus</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Advising Center</strong></td>
<td>BMAIN 1.400 (956) 665-7120</td>
<td>ESWKH 101 (956) 665-7120</td>
</tr>
<tr>
<td><em><a href="mailto:AcademicAdvising@utrgv.edu">AcademicAdvising@utrgv.edu</a></em></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Career Center</strong></td>
<td>BCRTZ 129 (956) 882-5627</td>
<td>ESSBL 2.101 (956) 665-2243</td>
</tr>
<tr>
<td><em><a href="mailto:CareerCenter@utrgv.edu">CareerCenter@utrgv.edu</a></em></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Counseling Center</strong></td>
<td>BSTUN 2.10 (956) 882-3897</td>
<td>EUCTR 109 (956) 665-2574</td>
</tr>
<tr>
<td><em><a href="mailto:Counseling@utrgv.edu">Counseling@utrgv.edu</a></em></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Counseling and Related Services List</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Food Pantry</strong></td>
<td>BCAVL 101 &amp; 102 (956) 882-7126</td>
<td>EUCTR 114 (956) 665-3663</td>
</tr>
<tr>
<td><em><a href="mailto:FoodPantry@utrgv.edu">FoodPantry@utrgv.edu</a></em></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Learning Center</strong></td>
<td>BMSLC 2.118 (956) 882-8208</td>
<td>ELCTR 100 (956) 665-2585</td>
</tr>
<tr>
<td><em><a href="mailto:LearningCenter@utrgv.edu">LearningCenter@utrgv.edu</a></em></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Writing Center</strong></td>
<td>BUBLB 3.206 (956) 882-7065</td>
<td>ESTAC 3.119 (956) 665-2538</td>
</tr>
<tr>
<td><em><a href="mailto:WC@utrgv.edu">WC@utrgv.edu</a></em></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Calendar of Activities**

Be sure to include important dates relative to the academic calendar. The UTRGV academic calendar can be found at [https://my.utrgv.edu/home](https://my.utrgv.edu/home) at the bottom of the screen, prior to login. Some important dates for Spring 2020 include:

- January 13: First day of classes
- January 16: Last day to add a course or register for Spring 2020
- January 20: Martin Luther King Jr. Holiday – NO classes
- March 9-14: Spring Break – NO classes
- April 9: Last day to drop a course; will count toward the 6-drop rule
- April 10-11: Easter Holiday – NO classes
- April 30: Study Day – NO classes
- May 1-7: Final Exams
- May 7: Spring classes end; Official last day of the term
- May 8-9: Commencement Exercises

**Tentative Schedule:**

In order to adapt to the needs of the class as they arise, changes may be made to this syllabus from time to time during the semester. However, such change(s) would be duly communicated to students.
<table>
<thead>
<tr>
<th>Date</th>
<th>Meet</th>
<th>Topics Covered</th>
<th>Deliverables</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-13</td>
<td>CH 4 Entities Overview (Topics: ENTITY LEGAL CLASSIFICATION AND NONTAX CHARACTERISTICS, and ENTITY TAX CLASSIFICATION) CH 5 Corporate Operations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1-20</td>
<td>Martin Luther King Jr. Day (No Classes)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1-27</td>
<td>CH 5 Corporate Operations</td>
<td>2 Discussion due by Sunday 1/26</td>
<td></td>
</tr>
<tr>
<td>2-03</td>
<td>CH 7 Corporate Taxation: Nonliquidating Distributions</td>
<td>Quiz CH 4 beginning of class</td>
<td></td>
</tr>
<tr>
<td>2-10</td>
<td>CH 7 Corporate Taxation: Nonliquidating Distributions</td>
<td>Homework CH 5 due by Sunday 1/02</td>
<td></td>
</tr>
<tr>
<td>2-17</td>
<td>CH 8 Corporate Formation, Reorganization, and Liquidation</td>
<td>Quiz CH 5 beginning of class</td>
<td></td>
</tr>
<tr>
<td>2-24</td>
<td>CH 8 Corporate Formation, Reorganization, and Liquidation</td>
<td>Corporate Tax Return due by beginning of class.</td>
<td></td>
</tr>
<tr>
<td>3-2</td>
<td>Mid-Term Exam</td>
<td>Homework CH 7 due by 2/16</td>
<td></td>
</tr>
<tr>
<td>3-9</td>
<td>Spring Break</td>
<td>Homework CH 8 due by 2/23</td>
<td></td>
</tr>
<tr>
<td>3-16</td>
<td>CH 9 Forming and Operating Partnerships</td>
<td>Quiz CH 8 end of class</td>
<td></td>
</tr>
<tr>
<td>3-23</td>
<td>CH 9 Forming and Operating Partnerships</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3-30</td>
<td>CH 10 Dispositions of Partnership Interests and Partnership Distributions</td>
<td>Quiz CH 9 beginning of class</td>
<td></td>
</tr>
<tr>
<td>4-06</td>
<td>CH 10 Dispositions of Partnership Interests and Partnership Distributions</td>
<td>Partnership Tax Return due beginning of class.</td>
<td></td>
</tr>
<tr>
<td>4-13</td>
<td>CH 11 S Corporations</td>
<td>Homework CH 10 due by 4/12</td>
<td></td>
</tr>
<tr>
<td>4-20</td>
<td>CH 11 S Corporations</td>
<td>Quiz CH 10 beginning of period</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Homework CH 11 due by 4/26</td>
</tr>
</tbody>
</table>
Robert C. Vackar College of Business and Entrepreneurship Learning Goals and Mission
The Robert C. Vackar College of Business Entrepreneurship has adopted the following learning goals and objectives that each student should achieve while in the degree program. Not all goals and objectives are covered in each course; however, all goals and objectives should be addressed throughout the degree program.

<table>
<thead>
<tr>
<th>Date</th>
<th>CH 4 Entities Overview (Topic: Entity Tax Characteristics)</th>
<th>S Corporate Tax Return Due beginning of class</th>
</tr>
</thead>
<tbody>
<tr>
<td>4-27</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5-TBA</td>
<td>Final Exam TBA</td>
<td></td>
</tr>
</tbody>
</table>

For the School of Accountancy MACC Program

<table>
<thead>
<tr>
<th>Student Learning Outcomes For the School of Accountancy MACC Program</th>
<th>This course contributes to the Student Learning Outcomes</th>
<th>Assessment Method</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1.1) Ethics - Students will recognize ethical issues, understand accountants' professional obligations, and follow ethical principles and accounting regulations to resolve ethical issues.</td>
<td>Yes</td>
<td>Discussion Board Assignment</td>
</tr>
<tr>
<td>2.1) Technical and Analytical competency - Students will have technical competency in accounting. Students will be able to visualize, articulate, and solve problems by making sensible decisions with the available information.</td>
<td>Yes</td>
<td>homework, tax returns, tax research case, quizzes, and exams</td>
</tr>
<tr>
<td>(2.2) Technical and Analytical competency - Students will have technical competency in accounting. Students will be able to visualize, articulate, and solve problems by making sensible decisions with the available information. (CPA exam results)</td>
<td>Not able to assess at course level.</td>
<td></td>
</tr>
<tr>
<td>(3.1) Communication skills - Students will acquire and demonstrate effective written and oral communication skills. (Written Case)</td>
<td>Yes</td>
<td>Discussion board assignments, and tax research case.</td>
</tr>
<tr>
<td>(3.2) Communication skills - Students will acquire and demonstrate effective written and oral communication skills. (Oral Presentation)</td>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>

"CH 4 Entities Overview (Topic: Entity Tax Characteristics)" is associated with "S Corporate Tax Return Due beginning of class". "Final Exam TBA" is also mentioned.

The table provides a structured view of the student learning outcomes, indicating which outcomes are contributed to by the course and the corresponding assessment methods.