



## Walters State Community College Course Syllabus

### Course Information

**Course Number and Name:** ACCT 2411 Tax Practice

**Section ID:** 80328.202380

**Semester and Year:** Fall 2023

**Credit Hours:** 4

**Start Date:** August 21, 2023

**End Date:** December 08, 2023

**Course Format:** CON - Conventional Methodology

**Catalog Course Description:** This course develops accounting skills in a practice environment with emphasis on federal and Tennessee individual return issues. Prerequisites: ACCT 1020 with a grade of C or better, MATH 1630, and BUSN 1360, or permission of the instructor. **(F)**.

**Meeting Details:** M; 01:30PM - 05:25PM; TECH 284

**Course Drop Deadline:** October 27, 2023

### Instructor Information

**Name:** Glenn McGuire

**Office Location:** TECH 232

**Office Hours:** M 8-9:30 am, 11:00-4:00 pm, T-Th 8-9:30, W 8-9:30, 12:00-1:30, 5:30-6:00, F 9-10pm

**Office Phone:** 423-585-2645

**Email:** Glenn.McGuire@ws.edu

**Supervisor Name:** Carrie Davis

**Supervisor Phone:** 423.585.6961

**Secretary Name:** Kathy McFarling/Tammy Jones

**Secretary Phone:** 423-585-6972/423-585-2644

### Required Textbook(s) and Materials

**2024 Taxation of Individuals**

**ISBN:** 9781265364816

**Authors:** Whittenburg et al.

**Publisher:** McGraw Hill

## Supplemental or Optional Materials

Students will need access to an internet connection (required)

## Student Learning Outcomes/Objectives

- 1. Develop an understanding of various federal income tax concepts including gross income and exclusions, itemized deductions, accounting periods and methods, and depreciation and retirement plans.
- 2. Develop an understanding of Internal Revenue Service Operations, the audit process and tax preparer responsibilities.
- 3. Develop tax research skills through use of a web-based tax research system.

## Instructional Approach and Methods

1. Assigned textbook readings
2. Assigned homework exercises and problems
3. Tax Act Online assignments
4. Tax research assignments

## Assessment, Evaluation and Testing Procedures

Assignment/Assessment Type	Points	Percentage
Homework	13 x 100 points each = 1300 points	40.5%
Research Questions	10 x 10 points each = 100 points	3%

Assignment/Assessment Type	Points	Percentage
Quizzes	13 x 100 points each = 1300 points	40.5%
Comprehensive Income Tax Return	1 x 250 points = 250 points	8%
Final Exam	1 x 250 points = 250 points	8%

**Note: All of the above Assignments/Assessments must be completed or the student cannot receive a passing grade regardless of his/her final average in the course.**

## Grading Scale

A	93% or higher of Grading Weight
B	83-92% of Grading Weight
C	70%-82% of Grading Weight
F	Below 70% of Grading Weight

## Assignments

### Course Schedule

Date	Chapter
August 21	Chapter 1, Forage Introduction
August 28	Chapter 2, Checkpoint Introduction
September 11	Chapter 4, Tax Act Introduction
September 18	Chapter 5
September 25	Chapter 6
October 2	Chapter 7

Date	Chapter
October 16	Chapter 8
October 23	Chapter 9
October 30	Chapter 10
November 6	Chapter 11
November 13	Chapter 12
November 20	Chapter 13
November 27	Chapter 14
December 4	Final Exam and Comprehensive Tax Return is due

Note: Students should review all end-of-chapter multiple-choice questions, problems and comprehensive tax return problems. The solutions manual for all end-of-chapter assignments is provided for your use on eLearn under the “Content” tab.

## Class Participation

Class attendance is necessary for students to master course competencies and complete projects. Therefore, class attendance is mandatory.

## Online/Web-Enhanced Course Supplementary Information

Assignments will be completed in the Cengage, TaxAct and PPC Checkpoint software platforms. Instructions for operating the related software will be discussed in class.

## Additional Course Requirements/Details/Information

When emailing the instructor, students should observe the following guidelines:

- Give your message a subject that includes your class and section (for example, ACCT 2411, Monday).
- Write your message in proper letter form with a greeting and signature that includes both your first and last name.
- Be detailed in your request. For example, if you need help with an assignment, specifically state which chapter, which assignment and which question you need assistance with. Also, specifically state what you do not understand. "Help" or "I don't know how to do this" is not specific enough.
- Send screenshots. I can best help you with a homework problem if you will send a screenshot of the problem and a screenshot of the "Check Your Work" screen.
- Please give me 24 hours to respond before you re-send an email with the same request.

## Academic Honesty

Faculty expect all students to refrain from acts of academic misconduct including but not limited to:

1. Plagiarism - refers to using another person's ideas or writing without giving proper credit to the original source. Indulging in this type of conduct will subject the student to disciplinary sanctions, which may be imposed through the regular institutional procedures of Walters State Community College as outlined in the Student Handbook. Plagiarism will result in a grade of "0" for the paper/exam/presentation. Student Conduct and Disciplinary Sanctions contained in the college Catalog/Student Handbook apply (see policy 04:18:02 Disciplinary Sanctions). Plagiarism includes, but is not limited to the following:
  - a. Using cut/paste tool from original document with no references given.
  - b. Copying another student's work and submitting it as one's own.
  - c. Forging or otherwise altering signatures.
  - d. Giving or falsifying academic documents or materials.
2. Cheating - construed as attempting to deceive or mislead which includes, but is not limited to the following:
  - a. Utilizing old tests, projects, notes or written papers.
  - b. Providing unauthorized information to a fellow student about exam content.
  - c. Receiving unauthorized aid from any source with quizzes, examinations, or other assignments.
  - d. Seeking information in an unacceptable manner during/preceding an exam or other assigned work (cheat sheet, verbal exchange, looking at another person's paper or

- electronic device, utilizing headphones, using textbook when the test/quiz is not an open book test/quiz, using textbook test bank etc.).
- e. Consulting with a classmate or others when taking a computerized test.
  - f. Disregarding other specific policies and procedures outlined for a particular class.
  - g. Utilizing unapproved technology/electronic equipment during testing (i.e.: mobile devices such as cell phones, smart devices, or tablets, etc.).
  - h. Using the same Internet Protocol network address (IP address) as another student for testing without approval from the course faculty.
3. The use of any generative artificial intelligence (AI) tool, such as OpenAI's ChatGPT, Google's Bard, or any other pre-trained language model (commonly referred to as "chatbot"), must be cited for any assignment where it has been used and may not be used unless specifically allowed by your instructor. Please see your instructor or the course policies within the syllabus if you have questions.

## Student Resources

### TUTORING SERVICES

Students in need of tutoring assistance are encouraged to contact the Office of Student Tutoring located as follows:

- Morristown Campus - Student Services Building Room L107 - (423) 585-6920
- Niswonger Campus - GRNV 226 - (423) 798-7982
- Sevierville Campus - MMH Room 210 - (865) 286-2787
- Claiborne Campus - Room 123A - (423) 851-4761

Specific tutoring assistance in mathematics and writing is available in-person and online as follows:

- Morristown Campus - English Learning Lab - HUM 120 - (423) 585-6970

[Walters State English Learning Lab \(opens in new window\)](https://www.walters.edu/academics/humanities/writing-lab)  
[ws.edu/academics/humanities/writing-lab](https://www.walters.edu/academics/humanities/writing-lab)

- Morristown Campus - Mathematics Lab - MBSS 222 - (423) 585-6872

[Walters State Mathematics Learning Lab \(opens in new window\)](https://www.walters.edu/academics/mathematics/learning-lab)  
[ws.edu/academics/mathematics/learning-lab](https://www.walters.edu/academics/mathematics/learning-lab)

### TECHNOLOGY SUPPORT

Students who need assistance with computing and technology issues should contact the IET Helpdesk by phone at Morristown: (423) 318-2742; Niswonger: (423) 798-8186; or Sevierville: (865) 286-2789 or on-line access.

[Walters State Helpdesk \(opens in new window\)](#)

[helpdesk.ws.edu](http://helpdesk.ws.edu)

## **STUDENTS WITH DISABILITIES SUPPORT SERVICES**

Students with disabilities must register with Student Support Services each semester in the Student Services Building, Room U134 (phone (423) 585-6892) if they need any special facilities, services, or consideration.

[Walters State Student Support Services \(opens in new window\)](#)

[ws.edu/student-services/disability/](http://ws.edu/student-services/disability/)

## **SUICIDE PREVENTION STATEMENT**

Walters State is committed to and cares about all students. Support services are available for any person at Walters State who is experiencing feelings of being overwhelmed, hopelessness, depression, thinking about dying by suicide, or is otherwise in need of assistance. For immediate help, contact the National Suicide Prevention Lifeline by calling or texting 9-8-8 or the Trevor Lifeline at 1-866-488-7386. Veterans may also contact the Veterans Crisis Line at 1-800-273-8255 (press 1) or Text 838255.

Walters State has a relationship in place with the following community agencies to provide services (may include crisis referral services, prevention screenings, etc.):

- Cherokee Health Systems 423-586-5032
- Frontier Health 423-467-3600

## **College Policies**

### **STUDENTS HANDBOOK AS OFFICIAL GOVERNING DOCUMENT**

This class is governed by the policies and procedures stated in the current Walters State Community College Student Handbook. All students attending Walters State Community College, regardless of the time, location, or format of the class, must abide by the rules and regulations outlined in the current Walters State Catalog/Student Handbook and the current Walters State Timetable of Classes.

[Walters State Catalog \(opens in new window\)](#)

[catalog.ws.edu/](http://catalog.ws.edu/)

[Walters State Timetable of Classes \(opens in new window\)](#)  
[ws.edu/admissions/registration/](http://ws.edu/admissions/registration/)

## **PURPOSE, LIMITATIONS AND MODIFICATION OF SYLLABUS**

This syllabus sets forth the expectations for the course content, work, and grading as well as expectations for student performance and conduct. The syllabus does not constitute a contract between the student and the instructor or the College. The information contained here is subject to change at any time. The instructor reserves the right to modify this syllabus at any time with written notification to the students. Though changes are possible, it is expected that the course will be conducted as described in this syllabus for the semester/year specified in the Course Information section of the syllabus. This syllabus is only valid for the semester/year specified and course requirements are not guaranteed for future semesters.

## **COURSE GROUND RULES**

- Students must attend the first day of on-ground class or contact the instructor prior to the first class. Failure to do this may result in being dropped from the class. Excessive absences may substantially lower the course grade.
- Regular class attendance is a student's obligation for any course regardless of format. (See the Walters State Catalog/Student Handbook). If a student misses class, it is his or her responsibility to contact the instructor regarding missed assignments and/or activities and to be prepared for the next class assignment.
- Students enrolled in web courses must follow the course attendance policy defined for online attendance during the first week of class and throughout the term. Failure to do this may result in being dropped from the class during week one OR may result in the accrual of absences which may negatively impact the student's grade in the course.
- Students who have not paid fees on time and/or are not correctly registered for this class and whose names do not appear on official class rolls generated by the Walters State student information system (MyWS) will not be allowed to remain in class or receive credit for this course.
- Electronic devices must not disrupt the instructional process or college-sponsored academic activity. Use of electronic devices is prohibited unless use of the device is relevant to the activity and use is sanctioned by the faculty member in charge. Electronic devices that are not relevant to the activity or sanctioned by the faculty member in charge should be set so that they will not produce an audible sound during classroom instruction or other college-sponsored academic activity.

## **FINANCIAL AID**

Students receiving any type of financial aid or scholarship should contact the Financial Aid Office before making any changes to their schedule. Schedule changes without prior approval may result in



loss of award for the current term and future terms.

All forms of student Financial Aid may be jeopardized or lost due to the lack of Satisfactory Academic Progress in one or multiple courses. Lack of Satisfactory Academic Progress may negatively impact a student's degree/certificate completion pace and further jeopardize Financial Aid eligibility.

## **CANCELLATION OF CLASSES AND ACADEMIC CONTINUITY**

For information related to the cancellation of classes due to inclement weather or other events, please check the Senators Emergency Text system or the college's Web site at:

[Walters State Homepage \(opens in new window\)](https://www.waltersstate.edu/home/)  
[ws.edu/home/](https://www.waltersstate.edu/home/)

[Walters State Facebook page \(opens in new window\)](https://www.facebook.com/WaltersState/)  
<https://www.facebook.com/WaltersState/>

[Walters State Twitter page \(opens in new window\)](https://twitter.com/waltersstate)  
<https://twitter.com/waltersstate>

or call the college's student information line, 1-800-225-4770, option 1; the Sevier County Campus, (865) 774-5800, option 7; the Niswonger Campus (423) 798-7940, option 7; or the Claiborne County Campus, 423-636-6200, option 7. Also, please monitor local TV and radio stations for further announcements.

When an event or disaster interrupts the scheduled operations of the college and the ability to proceed with the academic course activities as planned, the college and your instructor may alter the course plan outlined in the syllabus. Should an event occur, students should refer to their course e-Learn pages and/or class materials previously delivered to receive guidance from their instructor. Students should continue to monitor the official college channels of communication listed in the above paragraph. If you would like to sign up for the Senators Emergency Text system, please go to the following Web site:

[Senator Emergency Text System \(opens in new window\)](https://www.waltersstate.edu/set/)  
[ws.edu/set/](https://www.waltersstate.edu/set/)

Dual Enrollment students attending on a high school campus should refer to the high school inclement weather cancellations.

## **LEARNING MANAGEMENT SYSTEM**

Brightspace (commonly known as eLearn or D2L) is the college's Learning Management System (LMS).

Brightspace is committed to accessibility by "deliver[ing] a learning experience that meets the needs of all people, regardless of age or ability." [Brightspace Accessibility Standard \(opens in new window\)](#)

Brightspace is also committed to guarding student data and privacy. [Brightspace Privacy Policy \(opens in new window\)](#).