

Navajo Technical University
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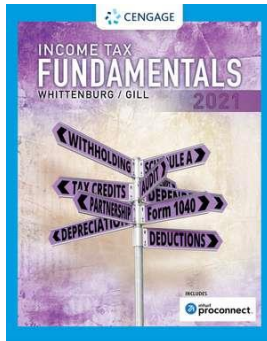
Course Title: Federal Taxation
Course #: ACG 112-1

Credit Hours: 3
Semester: Spring 2022
Cap: 10

Faculty: Tilda A. Woody, MSA, Assistant Professor **E-mail:** twoody@navajotech.edu
Office: Science & Technology Building Room 321 **Office Phone:** 505-387-7392
Office Hours: Tuesday, & Thursday 1-5pm; Wednesday 1-3pm
Preferred Communication: Email (will respond within 24 hours)

Modality: In Class Instructions & Web Enhanced
Class Location and Meeting Times: Science & Technology Building Room 321, Blackboard @ <https://id.quicklaunch.io/navajotech> & CengageNOWv2 @ www.cengage.com
Meeting Hours and Online Hours: Tuesday & Thursday 10:30AM – 12:00PM

Required Materials:



Textbooks:

Income Tax Fundamentals 2021 (with Intuit ProConnect Tax Online)
39th Edition Gerald E. Whittenburg; Martha Altus-Buller; Steven Gill
ISBN-13: 978-0-357-14136-6

(Note: Cengage's Unlimited Access Code will provide the ebook online. Students have the option to purchase or rent a physical book if they wish to.)

Access Code: Cengage Unlimited Access Code to access coursework in CengageNOWv2.

CNOWv2 Course Key: E-Y84E4BX8HAPWE

Opens: January 17, 2022

Tools: None

Laptop and Internet Access: Every student is required to own a laptop and have internet access.

Lab Fee (if applicable): None

Mission, Vision, and Philosophy

Mission: Navajo Technical University honors Diné culture and language, while educating for the future.

Vision: Navajo Technical University provides an excellent educational experience in a supportive, culturally diverse environment, enabling all community members to grow intellectually, culturally, and economically.

Philosophy: Through the teachings of Nitsáhákees (thinking), Nahátá (planning), Ílna (implementing), and Siihasin (reflection), students acquire quality education in diverse fields, while preserving cultural values and gaining economic opportunities.

Course Description

Income Tax Fundamentals 2021 Edition is designed as a self-contained book for an introductory course on individual taxation. The student will learn concise and current coverage of the income tax preparation process. The course gives the student firsthand experience in preparing individual income tax return with the knowledge of U.S. tax laws for the current tax season.

COURSE OUTCOMES	COURSE MEASUREMENTS
A strong understanding of U.S. Tax Laws.	Tests Assessments Rubrics Presentations
A strong understanding of history & objectives of U.S. Tax law.	
A strong understanding of tax treatments & credits.	
A strong understanding of tax forms & schedules.	
An ability to prepare a personal income tax return.	
A strong ability to understand income tax fundamentals, history & laws.	
A strong ability to distinguish tax forms & schedules.	
A strong ability to use the tax vocabulary.	
A strong ability to determine tax credits & deductions.	
A strong knowledge of includable/excludable taxable income.	
An ability to communicate with tax clients & professionals.	

Connections to Program Assessment (Course-Embedded Measures)

Course Activities

Week	Date	Class Topics/Reading Due	Assignments & Supplements	Assessments
1	January 17-28	Pre-Assessment & Syllabi Chapter 1 The Individual Income Tax Return 01/17 Holiday – MLK Day 01/19-20-Late Registration 01/21–Last day to Add/Drop	<ul style="list-style-type: none"> • Introduction to CNOWv2 • Adaptive Study Plan (ASP) • Homework • Comprehensive Problems • Reading • ebook • Powerpoint • Videos 	Pre-assessment test
2	January 24-28	Continue Chapter 1	<ul style="list-style-type: none"> • Homework • Comprehensive Problems • Chapter Test 	
3	January 31–February 4	Chapter 2 Gross Income and Exclusions	<ul style="list-style-type: none"> • Adaptive Study Plan (ASP) • Homework 	

			<ul style="list-style-type: none"> • Comprehensive Problems • Reading • ebook • Powerpoint • Videos 	
4	February 7-11	Cont. Chapter 2	<ul style="list-style-type: none"> • Homework • Comprehensive Problems • Chapter Test 	
5	February 14-18	Chapter 3 Business Income & Expenses	<ul style="list-style-type: none"> • Adaptive Study Plan (ASP) • Homework • Comprehensive Problems • Reading • ebook • Powerpoint • Videos 	
6	February 21-25	Cont. Chapter 3 02/21 Holiday-President's Day 02/25 Graduation Petition due	<ul style="list-style-type: none"> • Homework • Comprehensive Problems • Chapter Test 	
7	February 28- March 4	Chapter 4 Additional Income and the Qualified Business Income Deduction	<ul style="list-style-type: none"> • Adaptive Study Plan (ASP) • Homework • Comprehensive Problems • Reading • ebook • Powerpoint • Videos 	
8	March 7-11	Cont. Chapter 4 03/07-11 Midterm Week 03/07 Midterm Exam	<ul style="list-style-type: none"> • Homework • Comprehensive Problems • Chapter Test 	
9	March 14-18	Chapter 5 Deductions For and From AGI 03/14-18 Spring Break	<ul style="list-style-type: none"> • Adaptive Study Plan (ASP) • Homework • Comprehensive Problems • Reading • ebook • Powerpoint • Videos 	

10	March 21-25	Cont. Chapter 5	<ul style="list-style-type: none"> • Homework • Comprehensive Problems • Chapter Test 	
11	March 28- April 1	Chapter 6 Accounting Periods and Other Taxes 03/31 Last day to withdraw with "W"	<ul style="list-style-type: none"> • Adaptive Study Plan (ASP) • Homework • Comprehensive Problems • Reading • ebook • Powerpoint • Videos 	
12	April 4-8	Cont. Chapter 6	<ul style="list-style-type: none"> • Homework • Comprehensive Problems • Chapter Test 	
13	April 11-15	Chapter 7 Tax Credits	<ul style="list-style-type: none"> • Adaptive Study Plan (ASP) • Homework • Comprehensive Problems • Reading • ebook • Powerpoint • Videos 	
14	April 18-22	Cont. Chapter 7	<ul style="list-style-type: none"> • Homework • Comprehensive Problems • Chapter Test 	
15	April 25-29	Tax Preparation Observation Assignment	<ul style="list-style-type: none"> • Class Prep • Reading • Homework • ebook • Powerpoint • Videos 	
16	May 2-6	Project Presentation		Prepare and Present Self Reflections
17	May 9-13	05/9-12 Finals Week 05/10 All assignments due 05/12 Grades due to the Registrar 05/13 Spring Graduation		

Grading Plan

Homework:

Class Participation:

Project(s):

Quizzes:

Mid-term:

Final Exam:

Portfolio:

A = 100-90%

B = 89-80%

C = 79-70%

D = 69-60%

F = 59% or less

Assignment Policy:

The above grading plan will be followed in this course. CengageNOWv2 (CNOWv2) is a learning management system to be use for this course. Videos are embedded in Blackboard and CengageNOWv2 to assist with your comprehension. Required assignments have specific deadlines. A CengageNOWv2 schedule will be posted in Blackboard for your reference. Each due date will be posted in its own link in CNOWv2.

Adaptive Study Plan (ASP) is incorporated as an introductory to each chapter topic and is required to complete. Total points for the ASP are 50 points and will be due the first week beginning in the new chapter week on Saturdays by 11pm. There is no grace period and due on the same day by 11pm.

CNOWv2 and will generate the homework assignment consisting of exercises, problems, and mastery problems online for each chapter consisting of ten problems and worth 100 points. Comprehensive problems are application problems and will be worth 50 points for each problem. Homework and Comprehensive problems will be due every other week on Sundays by 11pm. Due dates will be enforced, and a 10% late penalty will be imposed for each day its late up to three days for these assignments only thereafter assignments will not be accepted.

Chapter tests are worth 100 points and will be generated in CNOWv2 consisting of fifteen problems. Chapter tests will consist of true or false, multiple choice, and working problem solutions. Chapter tests will be made available on Fridays and due for submission on Sundays by 11pm. The results of all assignments in CNOWv2 and in Blackboard will constitute your final grade.

Course Policies:

It is the intent of this course to follow the textbook's chapters 1-7. Lectures will be implemented with exercises, comprehensive problems, tax forms, PowerPoint presentations, and animated video clips. Interactive class comprehensive problems with actual tax forms will be conducted each week for proficiency in tax preparation skills and hands on experience. Self-study problems will be discussed in class if needed for more clarification and immediate feedback to student answers. Intuit ProConnect and ProSeries tax software will be used to incorporate and produce actual computerized tax returns of inputting data and dollar amounts to incorporate hands on and precise income tax returns.

If you are struggling with your work email your instructor immediately to seek assistance. There are additional tools or resources in your online environment for tutorship, and/or further explanation. At all

costs avoid missing deadlines to avoid any hinderance to your grade. Feedback to homework is provided for clarification of assignments.

Grading Policy

Students must do their own work. Cheating and plagiarism are strictly forbidden. Cheating includes (but is not limited to) plagiarism, submission of work that is not one's own, submission or use of falsified data, unauthorized access to exams or assignments, use of unauthorized material during an exam, or supplying or communicating unauthorized information for assignments or exams.

Participation

Students are expected to attend and participate in all class activities. Points will be given to students who actively participate in class activities including guest speakers, field trips, laboratories, and all other classroom events.

Cell phone and headphone use

Please turn cell phones off **before** coming to class. Cell phone courtesy is essential to quality classroom learning. Headphones must be removed before coming to class.

Attendance Policy

Students are expected to attend all class sessions. If more than ten minutes late, students will be counted as absent. A percentage of the student's grade will be based on class attendance and participation. Absence from class, regardless of the reason, does not relieve the student of responsibility to complete all course work by required deadlines. Furthermore, it is the student's responsibility to obtain notes, handouts, and any other information covered when absent from class and to arrange to make up any in-class assignments or tests if permitted by the instructor. Incomplete or missing assignments will necessarily affect the student's grades. Instructors will report excessive and/or unexplained absences to the Counseling Department for investigation and potential intervention. **Instructors may drop students from the class after three (3) absences unless prior arrangements are made with the instructor to make up work and the instructor deems any excuse acceptable.**

Study Time Outside of Class for Face-to-Face Courses

For every credit hour in class, a student is expected to spend two hours outside of class studying course materials.

Study Time for Hybrid or Blended Courses

For a hybrid or blended course of one credit hour, a student is expected to spend three hours per week studying course materials.

Study Time for Online Courses

For an online course of one credit hour, a student is expected to spend four hours per week studying course materials.

Academic Integrity

Integrity (honesty) is expected of every student in all academic work. The guiding principle of academic integrity is that a student's submitted work must be the student's own. Students who engage in academic dishonesty diminish their education and bring discredit to the University community. Avoid situations likely to compromise academic integrity such as: cheating, facilitating academic dishonesty, and plagiarism; modifying academic work to obtain additional credit in the same class unless approved in advance by the instructor, failure to observe rules of academic integrity established by the instructor. **The use of another person's ideas or work claimed as your own without acknowledging the original source is known as plagiarism and is prohibited.**

Diné Philosophy of Education

The Diné Philosophy of Education (DPE) is incorporated into every class for students to become aware of and to understand the significance of the four Diné philosophical elements, including its affiliation with the four directions, four sacred mountains, the four set of thought processes and so forth: Nitsáhákees, Nahát'á, Íina and Siih Hasin which are essential and relevant to self-identity, respect and wisdom to achieve career goals successfully.

At NTU's Zuni Campus, the A:shiwí Philosophy of Education offers essential elements for helping students develop Indigenous and Western understandings. Yam de bena: dap haydoshna: akkya hon detsemak a:wannikwa da: hon de:tsemak a:ts'umme. *Our language and ceremonies allow our people to maintain strength and knowledge.* A:shiwí core values of hon i:yyułashik'yanna:wa (respect), hon delank'oha:willa:wa (kindness and empathy), hon i:yyayumofa:wa (honesty and trustworthiness), and hon kohoł lewuna:wediyahnan, wan hon kela i:tsemanna (think critically) are central to attaining strength and knowledge. They help learners develop positive self-identity, respect, kindness, and critical thinking skills to achieve life goals successfully.

Students with Disabilities

Navajo Technical University is committed to serving all students in a non-discriminatory and accommodating manner. Any student who feels that she or he may need special accommodations should contact the Accommodations Office (<http://www.navajotech.edu/student-services#accomodations-services>) in accordance with the university's Disability Accommodations Policy (see http://www.navajotech.edu/images/about/policiesDocs/Disability_Exhibit-A_6-26-2018.pdf).

Email Address

Students are required to use NTU's email address for all communications with faculty and staff.

Final Exam Date: May 10, 2022