

ACCTG 325 -INTERMEDIATE MANAGERIAL AND TAX ACCOUNTING

SUMMER 2021 – BLOCK 2

COURSE INFORMATION

Instructor: Jim Vogt, CFE

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Videos with permission of Professor Steve Gill

Office Hours (Virtual): Wednesdays, 10:00-11:30 <https://SDSU.zoom.us/j/87940829702>

Jim Vogt, CFE, MS is presently a Lecturer with SDSU, teaching Fraud Examination, Forensic Accounting, Reporting for Accountants, and Intermediate Managerial and Tax Accounting. He is also a John C. Maxwell Certified Leadership Coach and Trainer, as well as CEO and founder of the Fraud Protection Institute.

Jim has undergraduate degrees from Regis University in Business Administration and Psychology. In 2007, he completed his MS in Economic Crime Management from Utica College of Syracuse University. In 2008, he earned his credentials as a Certified Fraud Examiner (CFE).

Prior to teaching, Jim had a long career in financial services. He is passionate about teaching and loves making a difference in the lives of his students. Jim is originally from Denver, Colorado.

COURSE DESCRIPTION

In this course, we will examine the theories, practices, and concepts necessary to understand the decision-making requirements of internal users of accounting information. We will also explore the tax considerations, which affect managerial decision-making.

Because this course is not specifically directed toward students majoring in accounting, I quote from Warren Buffet:

You should have a knowledge of how business operates and the language of business (accounting), some enthusiasm for the subject, and qualities of temperament which may be more important than IQ points. These will enable you to think independently and to avoid various forms of mass hysteria that infect the investments markets from time to time.

Understanding the fundamentals of accounting is a form of self-defense:

When managers want to get across the facts of the business to you, it can be done within the rules of accounting. Unfortunately, when they want to play games, at least in some

industries, it can also be done within the rules of accounting. If you can't recognize the differences, you shouldn't be in the equity-picking business. (Janet Lowe, Warren Buffett Speaks: Wit and Wisdom from the World's Greatest Investor. John Wiley & Sons, Inc., New York, 1997.)

PROGRAM LEARNING OUTCOMES

The Programmatic Learning Outcomes addressed in this course are:

- PLG I: Written and Oral Communication - Communicate effectively with individuals, teams, and large groups, both in writing and orally.
 - DLO 1.1: Write well-organized and grammatically correct papers including letters, memos, case analyses, and research reports.
- PLG II: Analytical and Critical Thinking Skills - Demonstrate effective analytical and critical thinking skills to make an appropriate decision in a complex situation.
 - DLO 2.1: Apply relevant information and arrive at a well-reasoned conclusion.
- PLG III: Ethical Reasoning - Distinguish and analyze ethical problems that occur in business and society and choose and defend ethical solutions.
 - DLO 3.1: Explain the various ethical dimensions of business decision making.
 - DLO 3.2: Explain the role of various affected parties in business decision making.
 - DLO 3.3: Assess the ethics of decision alternatives using different ethical decision rules.
 - DLO 3.4: Apply ethical decision-making rules to cases drawn from various business sub-disciplines.
- PLG IV: Global Perspective – Demonstrate a global perspective and an understanding of the dynamics of the global economy in making decisions.
 - DLO 4.1: Identify and describe the impact of the global economy on business decisions.
 - DLO 4.2: Explain and apply a global perspective in making business decisions.
- PLG V: Essential Business Knowledge - Demonstrate an understanding of the major functional areas of Business.
 - DLO 5.1: Describe basic concepts in each major functional area of business.
 - DLO 5.2: Apply techniques and theories from various areas of Business to business situations.

COURSE LEARNING OBJECTIVES

Following this course, students will be able to:

- Calculate taxable income, and ultimately the federal income tax, for individuals, corporations and estates and trusts.
- Compare and contrast the different taxable entities.
- Assess the effects of personal, investment, and business transactions individually and collectively on the federal income tax, the gift and estate taxes, and other selected taxes.
- Define and illustrate various cost terms and concepts and evaluate their relevancy for different decision-making purposes.
- Discuss the impact of technology on the manufacturing environment and its implications for product costing and the development of activity-based costing and management.
- Explain the development and use of standard costs, prepare and interpret variance analysis reports and relate them to responsibility accounting and control.
- Explain the purposes of budgeting; prepare a master budget and its component schedules and relate the budget to planning and control.

ENROLLMENT INFORMATION

PREREQUISITES

This is a required course for General Business majors. Upper division status and admission to the College of Business is required.

DROPS/REFUNDS/WITHDRAWAL PROCEDURES

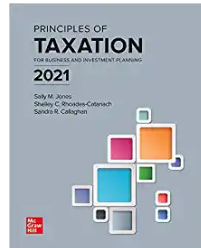
Consult the [Global Campus website](#) for full information, guidelines and procedures to drop a course.

COURSE MATERIALS

REQUIRED MATERIALS

NOTE: WE HAVE CREATED A CUSTOMIZED TEXTBOOK BUNDLE IN AN EFFORT TO REDUCE THE PRICE OF BUYING TWO TEXTS. IF YOU BUY THEM SEPARATELY, PLEASE BE SURE AND PURCHASE THE CORRECT EDITIONS.

1. Principles of Business Taxation for Business and Investment Planning, Jones, Catanach and Callaghan. 24th ed. (2021) Tax textbooks are updated each year to reflect changes in tax law. If you buy from a source outside the textbook store, please be sure and purchase the correct edition.
2. Cost Management A Strategic Emphasis, Blocher, et al. Eighth Edition



3. Connect by McGraw Hill. Both textbooks have a learning management system known as Connect. Access to Connect for both books is required. Generally, it is cheaper to purchase the Connect access code with the text; however, it is available separately.
4. You will need access to the Internet to log into Canvas.
5. Video lectures. Because there is a large amount of content in the course, there are also a large number of videos for the course. Many videos have been provided by, and are used with the permission of, Professor Steve Gill. We have tried to break down each concept to follow the associated textbook section. We have made every attempt to keep the videos as short as possible so that you can review only the concepts you did not understand the first time rather than the entire chapter; thus even though the number of videos is high, the length of each video is intended to be between 5 and 10 minutes long. The videos are named using the module, textbook, and chapter (except for the first course introduction videos which are not associated with the textbooks). For example, the tax textbook = T and the managerial accounting textbook = M. Thus, Video T4C is the 3rd video (C is the 3rd letter) covering material from Chapter 4 in the tax textbook. Video M9B would be the second video on material from the 9th chapter of the managerial textbook. You will find that the video titles and textbook content match up reasonably well.

STUDENT SUPPORT

WRITING SUPPORT

For help with improving your writing ability, the staff at the SDSU [Writing Center](#) is available online. Most students find it helpful to use technology tools to support the writing process. The following resources are provided as needed.

- Use a free Chrome browser plug-in such as [Grammarly](#) or Microsoft Office tools to proofread and provide edits in real time in [your own copy of MS Office](#).
- Review APA formatting:
 - [APA Manual](#)
 - [Purdue University's OWL](#)
 - [APAStyle.org Quick Answers-Formatting](#)

TECHNICAL SUPPORT

SDSU Global Campus offers technical support for Canvas and other technologies Mondays and Fridays from 8 AM - 5 PM; Tuesday through Thursday from 8 AM - 10 PM via email at itsupport.global@sdsu.edu or phone (619) 594-5893. Zoom support is also available. More information is listed online at <https://ces.sdsu.edu/sdsu-global-campus-it-support>.

After-hours technical assistance is available through the SDSU Library Computing Hub:
<https://library.sdsu.edu/computers-technology>

24/7/365 Canvas Support is also available at (619) 483-0632 or via [LiveChat](#).

LIBRARY AND RESEARCH SUPPORT

The [SDSU Library](#) provides access to high-quality information sources such as subscription databases, books, primary sources, and journals, both online and in print. Librarians are available to assist students with their research, including helping them to develop a topic, use databases, and find and evaluate sources. Students can get immediate help 24/7 through [Ask a Librarian](#) or contact their [Subject Specialist](#) librarian to set up a research consultation.

EXPECTATIONS

Students are expected to complete all assignments on time and participate fully in class activities and discussions.

The instructor will respond to student email within 24-48 hours and will provide grades for assignments within one week of the due date.

NETIQUETTE

Netiquette is online etiquette and is applicable to all course communications. It is important that all students be aware of proper behavior and show respect to one another.

Netiquette guidelines are common sense and ask all to use appropriate language for an educational environment:

- Use complete sentences
- Use proper spelling and grammar
- Avoid slang and uncommon abbreviations
- Avoid obscene or threatening language

The University values diversity and encourages discourse. Be respectful of differences while engaging in discussions. Consult [SDSU's netiquette guidelines](#) for more information.

COURSE STRUCTURE

This course is offered in an online format and utilizes traditional lecture, collaborative group activities and individual assignments. Course information and content is housed in the [Canvas](#) Learning Management System (LMS).

Participation in weekly assignments is mandatory and follows a predictable pattern. Homework will generally be due on Fridays and quizzes and other assignments are due on Sundays consistently throughout the semester. Deadlines will always be 10:00 pm (pacific). Early submissions are always encouraged. The system will permit submission through 10:05 pm to allow for slightly late or slow clocks. Each week, you'll be asked to read chapters from the textbook, complete various learning activities that range from watching videos, exploring specific websites, practice activities and then submit various assignments for credit.

The course schedule is available in Canvas and is subject to change at the instructor's need. Course calendar changes will always be communicated through Canvas and/or email.

COURSE ASSESSMENTS AND SCORING

GRADE SCALE

A	Excellent = 90-100%
B	Above Average = 80-89%
C	Average = 70-79%
D	Marginal = 60-69%
F	Unsatisfactory = 59% or below
I	Incomplete = Did not complete

ASSIGNMENTS AND WEIGHTS

Component	Points	Weight*
Syllabus Quiz	10	2%
Personal Info and Course Expectations	10	2%
6 Quizzes (Lowest score of 7 quizzes is dropped)	60	12%
8 Homework assignments using Connect	80	16%
Assignment #1 Managerial Group Case Study	40	8%
Assignment #2 Tax Return Project (individual)	40	8%
Assignment #3 Tax Research Case (individual)	40	8%
Midterm Exam Cheat Sheet	10	2%

Component	Points	Weight*
Midterm Exam (Managerial)	100	20%
Final Exam Cheat Sheet	10	2%
Final Exam (Tax)	100	20%
Total	500	100%

ASSIGNMENT DETAILS

Homework. Homework assignments are assigned in the Connect Learning Management System hosted by the textbook publishers McGraw Hill. Links to the Connect site will be available on the course's Blackboard site. Homework will be graded with an eye on substantial completion. A score of 85% or higher on the HW will receive full credit (10 points per HW). Scores between 70-84.99% will receive 9 points per HW. Scores from 50-69.99% will receive 7 points per HW. Any HW score below 50% will receive 0 points. There are no provisions for late or missed homework.

Quizzes. Quizzes are intended to measure whether or not you have obtained some mastery over the materials presented in class and practiced through the homework and other assignments. The quizzes are hosted on the Blackboard website and remain open for an extended period during the Module they relate to. There are no provisions for late or missed quizzes. The lowest quiz score will be dropped.

Cheat Sheet. Although exams are open book and open notes, experience has shown that students that prepare for the exams perform better. As a result, you are required to prepare a one-page (single-side), 8.5" x 11", **hand-written**, cheat sheet for each exam and submit a copy of the cheat sheet prior to the exam on the due date. You should prepare this cheat sheet as if the exam will be closed book/closed notes and thus it should prove to be a useful aid during the exam. The exams are constructed in a way that if you require the time to confirm each item in your notes or text, you will not have adequate time. Cheat sheets will be graded for completeness.

Exams. Exams will be objective and subjective in nature (i.e., multiple choice, true false, short answer, essay) and are open-book. The exam will be timed in that your submission will be required by the end of the exam period. There are no provisions for missed exams. Exams turned in late will receive a 10% deduction for each 5 minute period after the deadline.

Other Assignments. These are exercises intended to provide additional practice in understanding the concepts presented in the previous lectures and may or may not be cumulative (based on any or all of the concepts presented in class through that date). However, course concepts from the tax module will not generally be revisited during the management accounting module and vice-versa.

Grade of Incomplete. A grade of Incomplete (I) indicates that a portion of required coursework has not been completed and evaluated in the prescribed time period due to unforeseen, but fully justified, reasons and that there is still a possibility of earning credit. It is your responsibility to bring pertinent information to the instructor and to reach agreement on the means by which the remaining course requirements will be satisfied. The conditions for removal of the Incomplete shall be reduced to writing by the instructor and given to you with a copy placed on file with the department chair until the Incomplete is removed or the time limit for removal has passed. A final grade is assigned when the work agreed upon has been completed and evaluated. An Incomplete shall not be assigned when the only way you could make up the work would be to attend a major portion of the class when it is next offered. Contract forms for Incomplete grades are available at the Office of the Registrar website.

LATE ASSIGNMENT POLICY

Assignments are considered late if they are submitted after the due date and time as shown on the course schedule. There are no provisions for late assignments other than those described above. Contact the instructor in advance if you are unable to complete an assignment.

Additional setup information will be provided by your instructor prior to taking the proctored exam. If you have any questions about taking a proctored exam, please contact your instructor prior to the day of the exam.

PROCTORED ONLINE EXAMS

Online exams and quizzes may require proctoring in-person or online. Students may be required to have a webcam with a microphone when taking an exam or quiz. Students understand that this remote recording device is purchased and controlled by the student and that recordings from any private residence must be done with the permission of any person residing in the residence. In some instances, students may be required to grant desktop-level permission to the instructor or online proctors to ensure the academic integrity of their exam.

The University library offers secure settings for test taking and students with concerns may discuss the location of an appropriate space for the recordings with the instructor.

Students should also ensure that they have a high-speed internet connection (preferably wired, or a wireless network not shared by many users). Please be aware that heavy Internet traffic might slow down or otherwise interfere with your connection if you are using a public or workplace wireless connection.

Additional setup information will be provided by your instructor prior to taking the proctored exam. If you have any questions about taking a proctored exam, please contact your instructor prior to the day of the exam.

EXAM AND QUIZ INSTRUCTIONS

SUGGESTIONS FOR SUCCESSFUL EXAM COMPLETION

- Choose the best answer and click the lower right arrow to advance to next question.
- Complete the test when launched the first time.
- Do not resize or refresh the browser window while taking a test. Changing to a different browser tab or window will close the exam. Do not change screens during the test.
- Do not use the back arrow, as the exam will crash. Verify answer before submitting.
- If you have trouble during a test, email your instructor immediately with an explanation of what happened. Your exam attempt will be examined and may be reopened.

Upon completion of the exam click on "Save and Submit" and check your score. Navigate to "My Grades" to ensure the score was recorded. If it was not recorded email your instructor immediately.

TURNITIN

Students agree that by taking this course all required papers may be subject to submission for textual similarity review to [Turnitin.com](https://www.turnitin.com) for the detection of plagiarism. All submitted papers will be included as source documents in the Turnitin.com reference database solely for the purpose of detecting plagiarism of such papers. You may submit your papers in such a way that no identifying information about you is included. Another option is that you may request, in writing, that your papers not be submitted to www.turnitin.com. However, if you choose this option you will be required to provide documentation to substantiate that the papers are your original work and do not include any plagiarized material.

SUCCESS IN AN ONLINE COURSE

To succeed in the online environment, students should have the following:

- A computer with a stable Internet connection.
- Basic computer skills – email, Internet, and basic word processing.
- Microsoft Office 2010, or newer (must include Word and PowerPoint) or equivalent.
- [An active SDSU email address](#) (all communications will go to this address)
- A "technology back-up" plan to complete assignments in case the technology fails.
- Sufficient time - Online courses require as much time as face-to-face courses.
- Self-motivation to work with minimal supervision.

Students are also required to:

- Review the [computing requirements for Canvas](#) and ensure your web-browser is up-to-date.
- Make use of online course materials available via Canvas. Access to these materials is available after registration in the course.
- Participate in asynchronous online discussions.
- Complete readings and assignments by the dates indicated on the schedule.
- Check email on a daily basis.

UNIVERSITY POLICIES

ACADEMIC HONESTY

The University adheres to a strict [policy regarding cheating and plagiarism](#). These activities will not be tolerated. Become familiar with the policy and what constitutes plagiarism (<http://studentaffairs.sdsu.edu/srr/cheating-plagiarism.html>). Any cheating or plagiarism will result in failing this class and a disciplinary review by the University. These actions may lead to probation, suspension, or expulsion.

Examples of Academic Dishonesty include but are not limited to:

- copying, in part or in whole, from another's test or other examination;
- obtaining copies of a test, an examination, or other course material without the permission of the instructor;
- collaborating with another or others in work to be presented without the permission of the instructor;
- falsifying records, laboratory work, or other course data;
- submitting work previously presented in another course, if contrary to the rules of the course;
- altering or interfering with grading procedures;
- assisting another student in any of the above;
- using sources verbatim or paraphrasing without giving proper attribution (this can include phrases, sentences, paragraphs and/or pages of work);
- copying and pasting work from an online or offline source directly and calling it your own;
- using information you find from an online or offline source without giving the author credit;
- replacing words or phrases from another source and inserting your own words or phrases.

The California State University (CSU) system requires instructors to report all instances of academic misconduct to the Center for Student Rights and Responsibilities. Academic dishonesty will result in disciplinary review by the University and may lead to probation, suspension, or expulsion. Instructors may also, at their discretion, penalize student grades on any assignment or assessment discovered to have been produced in an academically dishonest manner.

ACCESSIBILITY

If you are a student with a disability and believe you will need accommodations for this class, it is your responsibility to contact Student Ability Success Center at (619) 594-6473. You can also learn more about the services provided by visiting the [Student Ability Success Center](#) website.

To avoid any delay in the receipt of your accommodations, you should contact Student Ability Success Center as soon as possible. Please note that accommodations are not retroactive, and that accommodations based upon disability cannot be provided until you have presented your instructor with an accommodation letter from Student Ability Success Center. Your cooperation is appreciated.

STUDENT SUPPORT SERVICES:

A complete list of all academic support services is available on the [Academic Success](#) section of the [SDSU Student Affairs](#) website.

CLASSROOM CONDUCT STANDARDS

SDSU students are expected to abide by the terms of the Student Conduct Code in classrooms and other instructional settings. Prohibited conduct includes:

- Willful, material and substantial disruption or obstruction of a University-related activity, or any on-campus activity.
- Participating in an activity that substantially and materially disrupts the normal operations of the University or infringes on the rights of members of the University community.
- Unauthorized recording, dissemination, or publication (including on websites or social media) of lectures or other course materials.
- Conduct that threatens or endangers the health or safety of any person within or related to the University community, including
 1. physical abuse, threats, intimidation, or harassment.
 2. sexual misconduct.

Violation of these standards will result in referral to appropriate campus authorities.

MEDICAL-RELATED ABSENCES

Students are instructed to contact their professor/instructor/coach in the event they need to miss class, etc. due to an illness, injury or emergency. All decisions about the impact of an absence, as well as any arrangements for making up work, rest with the instructors. [Student Health Services](#) (SHS) does not provide medical excuses for short-term absences due to illness or injury. When a medical-related absence persists beyond five days, SHS will work with students to provide appropriate documentation. When a student is hospitalized or has a serious, ongoing illness or injury, SHS will, at the student's request and with the student's consent, communicate with the student's instructors via the Vice President for Student Affairs and may communicate with the student's Assistant Dean and/or the [Student Ability Success Center](#).

SDSU ECONOMIC CRISIS RESPONSE TEAM

If you or a friend are experiencing food or housing insecurity, or any unforeseen financial crisis, visit sdsu.edu/ecrt, email ecrt@sdsu.edu, or walk-in to Well-being & Health Promotion on the 3rd floor of Calpulli Center.

COPYRIGHT POLICY

SDSU respects the intellectual property of others and we ask our faculty & students to do the same. It is best to assume that any material (e.g., graphic, html coding, text, video, or sound) on the Web is copyrighted unless specific permission is given to copy it under a [Creative Commons License](#). For more information about the use of copy written material in education, consult the [TEACH Act](#) and [Copyright Fair Use Guidelines](#). Whenever possible, you should attribute the original author of any work used under these provisions.

NON-DISCRIMINATION POLICY

SDSU is committed to providing a safe and welcoming campus environment for all students, faculty and staff. The CSU has affirmed its commitment to 'protecting access, affordability, intellectual freedom, inclusivity, and diversity for all students, including supporting DACA students.' Discrimination, harassment, or retaliation against students, faculty, and staff on the basis of race, religion, gender, sexuality, disability, nationality, immigration status and other categories of identity is prohibited. If you have concerns about your status at the university, visit the [Student Affairs](#) site for information or contact the Dean of Students or the Assistant Dean for Student Affairs in your College.

RELIGIOUS OBSERVANCES

According to the University Policy File, students should notify the instructors of affected courses of planned absences for religious observances by the end of the second week of classes.

STANDARDS FOR STUDENT CONDUCT

The university is committed to maintaining a safe and healthy living and learning environment for students, faculty, and staff. Each member of the campus community should choose behaviors that contribute toward this end. Refer to the [Center for Student Rights and Responsibilities](#) to learn more.

STUDENT PRIVACY / FERPA / INTELLECTUAL PROPERTY

SDSU complies with the federal Family Educational Rights and Privacy Act. Grades, personal identification and any other records will not be released to others without your express written permission. Refer to the [Office of the Registrar](#) for detailed information on student privacy.

The [Family Educational Rights and Privacy Act](#) (FERPA) mandates the protection of student information, including contact information, grades, and graded assignments. Your instructor may use Canvas to communicate with you, and will not post grades or leave graded assignments in public places. Students will be notified at the time of an assignment if copies of student work will be retained beyond the end of the term or used as examples for future students or the wider public. Students maintain intellectual property rights to work products they create as part of this course unless they are formally notified otherwise.

PRIVACY POLICIES FOR COURSE MATERIALS

Online websites may be used in this course. Please explore the following statements or seek information related to privacy statements for materials.

- [Canvas](#) Learning Management System
- [YouTube](#) policy on protecting your privacy when posting
- [TurnItIn](#) privacy policy
- Add link to any publisher online content or remove this item

Summer 2021 – Global Campus – Sections C1, C2, C3

Accounting 325 – Intermediate Managerial and Tax Accounting

Module	Topics	Assignments	Due Days:
Intro		Read: <input type="checkbox"/> Syllabus View: <input type="checkbox"/> Introduction Videos Submit: (Links in Canvas Intro Module) <input type="checkbox"/> Personal info and course expectations assignment <input type="checkbox"/> Syllabus Quiz	By Wednesday, July 7, 2021 10:00pm
1	Intro to Managerial Accounting	Read: <input type="checkbox"/> Chapters 1 and 2 in Blocher text View: <input type="checkbox"/> Chapter 2 Videos Submit: <input type="checkbox"/> HW#1 in Blocher Connect	By Friday, July 9, 2021 10:00pm
		Do: <input type="checkbox"/> Contact your Case group members Read: <input type="checkbox"/> Case materials after downloading (Links in Canvas Module 1) Submit: (Links in Canvas Module 5) <input type="checkbox"/> Canvas Quiz #1	By Sunday, July 11, 2021 10:00 pm
2	Cost Accounting	Do: <input type="checkbox"/> Begin work on Case (Instructions in Canvas Module 1) Read: <input type="checkbox"/> Chapters 5 and 9 in Blocher text View: <input type="checkbox"/> Chapters 5 and 9 Videos Submit: <input type="checkbox"/> HW#2 in Blocher Connect	By Thursday, July 15, 2021 10:00 pm
		Submit: (Links in Canvas Module 2) <input type="checkbox"/> Canvas Quiz #2	By Friday, July 16, 2021 10:00 pm
3	Budgeting	Do: <input type="checkbox"/> Continue work on Case (Instructions in Canvas Module 1) Read: <input type="checkbox"/> Chapters 11, 12, and 13 in Blocher text	By Tuesday, July 20, 2021 10:00 pm

Module	Topics	Assignments	Due Days:
		View: <input type="checkbox"/> Chapters 11, 12, and 13 Videos Submit: <input type="checkbox"/> HW#3 in Blocher Connect	
		Submit: (Links in Canvas Module 3) <input type="checkbox"/> Canvas Quiz # 3	By Wednesday, July 21, 2021 10:00 pm
4	Quality Control	Read: <input type="checkbox"/> Chapters 17, 18, and 19 in Blocher text View: <input type="checkbox"/> Chapters 17, 18, and 19 Videos Submit: <input type="checkbox"/> HW#4 in Blocher Connect	By Sunday, July 25, 2021 10:00 pm
		Submit: (Links in Canvas Module 4) <input type="checkbox"/> Canvas Quiz # 4 <input type="checkbox"/> Case (one per group) <input type="checkbox"/> Midterm exam cheat sheet	By Monday, July 26, 2021 10:00 pm
		Submit: (Links in Canvas Module 4) <input type="checkbox"/> Midterm Exam multiple choice section <input type="checkbox"/> Midterm Exam Essay section	Tuesday, July 27, 2021 from 5:00pm - 10:00pm
5	Intro to Taxes	Read: <input type="checkbox"/> Chapters 1, 2, and 3 (through 3-16) in Jones text View: <input type="checkbox"/> Chapters 1, 2, and 3 Videos Submit: (Links in Canvas Module 5) <input type="checkbox"/> Canvas Quiz #5 <input type="checkbox"/> HW #5 in Jones Connect	By Saturday, July 31, 2021 10:00 pm
6	Taxable Income	Read: <input type="checkbox"/> Chapters 4, 6, and 14 in Jones text <input type="checkbox"/> <i>Required</i> articles linked from Canvas View: <input type="checkbox"/> Chapters 4, 6, 14, and Summary Videos Submit: <input type="checkbox"/> HW#6 in Jones Connect	By Wednesday, August 4, 2021 10:00 pm

Module	Topics	Assignments	Due Days:
		Submit: (Links in Canvas Module 6) <input type="checkbox"/> Canvas Quiz #6 <input type="checkbox"/> Tax Return Assignment #1	By Thursday, August 5, 2021 10:00 pm
7	Property	Read: <input type="checkbox"/> Portions of Chapters 7 and 8 in Jones text (See Canvas) View: <input type="checkbox"/> Chapters 7 and 8 and Tax Research Videos Submit: <input type="checkbox"/> HW#7 in Jones Connect	By Monday, August 9, 2021 10:00 pm
		Submit: (Links in Canvas Module 7) <input type="checkbox"/> Canvas Quiz# 7 <input type="checkbox"/> Tax Research Assignment	By Tuesday, August 10, 2021 10:00 pm
8	Entities and Jurisdictions	Read: <input type="checkbox"/> Chapters 10, 11 (not AMT), and 12 in Jones text View: <input type="checkbox"/> Chapters 10, 11, and 12 Videos Submit: <input type="checkbox"/> HW#8 in Jones Connect <input type="checkbox"/> Final Exam cheat sheet	By Thursday, August 12, 2021 10:00 pm
		Submit: (Links in Canvas Module 8) <input type="checkbox"/> Final Exam Multiple Choice	Friday, August 13, 2021 6:00pm – 10:00pm