Washington State University
MAJOR CURRICULAR CHANGE FORM - - COURSE
(Submit original signed form and ten copies to the Registrar's Office, zip 1035.)

Future Effective Date: 01/01/2013
(effective date cannot be retroactive)

☐ New course  ☐ Temporary course  ☐ Drop service course
☐ There is a course fee associated with this course (see instructions)

☐ Variable credit _____________
☐ Increase credit (former credit ______)
☐ Number (former number _________)
☐ Crosslisting (between WSU departments)
(Must have both departmental signatures)
☐ Conjoint listing (400/500)
☐ Request to meet Writing in the Major [M] requirement (Must have All-University Writing Committee Approval)
☐ Request to meet GER in _______ (Must have GenEd Committee Approval)
☐ Professional course (Pharmacy & Vet Med only)
☐ Graduate credit (professional programs only)
☐ Other (please list request) ______________

Acctg course prefix 546
Number of course title

Acception into the MAcc Program

<table>
<thead>
<tr>
<th>credit</th>
<th>lecture hrs</th>
<th>lab hrs</th>
<th>studio hrs</th>
<th>prerequisite</th>
</tr>
</thead>
<tbody>
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<td>03</td>
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</table>

Description (20 words or less) Comprehensive coverage of Accounting for Income Taxes

Instructor: Debra Sanders
Contact: Susan Gill
Campus Zip Code: 4729

Phone number: (360) 546-9147  Email: dsanders@vancouver.wsu.edu
Phone number: (509) 335-5633  Email: gills@wsu.edu

- Please attach rationale for your request, a current and complete syllabus, and explain how this impacts other units in Pullman and other branches (if applicable).
- Secure all required signatures and provide 10 copies to the Registrar's Office.

Chair/date
Dean/date
General Education Com/date

Chair (if crosslisted/interdisciplinary)*
Dean (if crosslisted/interdisciplinary) *
Graduate Studies Com/date

All-University Writing Com/date  Academic Affairs Com/date  Senate/date

*If the proposed change impacts or involves collaboration with other units, use the additional signature lines provided for each impacted unit and college.
Washington State University Vancouver
Accounting 546
Accounting for Income Taxes

Fall

Instructor Name: Debra Sanders  
Class: Thursdays 6-8:45PM
Phone: 360-546-9147  
Class: VUCB 124
Email: tjcarr@vancouver.wsu.edu  
Office: VLCS 308A
Fax: 360-546-9037  
Office Hours: By Appointment

Instructional Support:  
Prerequisites: Admission to Masters of Accounting Program

Danette Knowlton 360-546-9750 or knowlton@vancouver.wsu.edu

Materials
Required: Course Packet available on Angel

Suggested: BNA Portfolio 5000, Accounting for Income Taxes, by Ernst and Young. Available online through WSU Library at http://library.vancouver.wsu.edu/subjects/36

Catalog Course Description with Course Prerequisites:
Critical topics in accounting with new developments.

Instructor Course Objectives:
Students should obtain a comprehensive knowledge of ASC 740 Accounting for Income Taxes under US GAAP and some exposure to differences under IAS 12 Accounting for Income Taxes under IFRS. Specifically students will gain experience with the following topics.

- The Objectives and Principles of ASC 740 Accounting for Income Taxes
- Scope of ASC 740 Accounting for Income Taxes
- Deferred Tax Assets and Liabilities
- Valuation Allowances
- Changes in Tax Laws, Rates or Tax Status of the Enterprise
- Business Combinations
- Outside Basis Differences
- Intraperiod Tax Allocation
- Financial Statement Presentation and Disclosure
- Accounting for Uncertainty in Income Taxes
- Income Tax Accounting for Stock Based Compensation
- Presentation and disclosure requirements

Class Method:
Class meetings will be used for discussing questions related to the topic scheduled for that meeting. The questions are provided in the Course Packet which you can download and print from Angel. You should consider the questions ahead of each scheduled topic and come to class prepared to collaborate on developing answers. Most students find it helpful to bring the Course Packet to class to take notes. While I will lead the discussion and provide appropriate guidance, it is your responsibility to develop meaningful answers to the discussion questions as a basis for learning the subject.

**Evaluations and Grades:**
- Take Home Exam 1: 100pts
- Take Home Exam 2: 100pts
- Take home Exam 3: 100pts
- Final Take Home Exam 4: 400pts

**Letter Grades**
The following letter grading scale will set the minimums in this class.

- 100 - 92% = A
- 91 - 90% = A-
- 89 - 88% = B+
- 87 - 82% = B
- 81 - 80% = B-
- 79 - 78% = C+
- 77 - 72% = C
- 71 - 60% = C-
- 69 - 68% = D+
- 77 - 72% = D
- 71% or below = F

There will not be any extra credit. If you might drop the course or change your grading option please review the WSU academic calendar for the relevant deadlines.

**Take Home Exams:**
Each take home exam will be an income tax accounting problem based on the cumulative topics covered prior to the exam due date. The case instructions will be provided one week before the due date and will be formatted as data in Excel and/or a supplementary narrative in Word. Due to the nature of the exams, it is impossible to do a “make up,” exam. You must complete the exam by the due date specified in the schedule. If you are unable to complete an exam due to extreme circumstances, more weight will be placed on the final exam.

**Course/Instructor and University Policies:**

**Academic Integrity**
Students are expected to uphold the WSU standard of conduct relating to academic dishonesty (see WSU Student Handbook, WAC 504-25-015). Students assume full responsibility for the content and integrity of the academic work they submit. The guiding principle of academic integrity shall be that a student's submitted work, examinations, reports, and projects must be that student's own work. For additional information about WSU's Academic Integrity policy/procedures please contact (360) 546-9781.
Students shall be guilty of violating the honor code if they:
Represent the work of others as their own.
Use or obtain unauthorized assistance in any academic work
Give unauthorized assistance to other students.
Modify, without instructor approval, an examination, paper, record or report for the purpose of obtaining additional credit.
Misrepresent the content of submitted work.

The penalty for violating the honor code is severe. The first offense will result in a grade of zero on the assignment/exam in question. A second offense will result in a failing grade for the course. All offenses will be reported to the Office of Student Affairs. If a student is unclear about whether a particular situation may constitute an honor code violation, the student should meet with the instructor to discuss the situation.

**Student Conduct/Deportment**
Per the WSU Vancouver Student Handbook, students are, “Expected to show due respect for ... the rights of others.” For example, “While students have the right to freedom of expression...this expression cannot interfere with the rights of others or disrupt the processes of the University. Any malicious act which causes harm to any person’s physical or mental well being is prohibited.” Such activities include sexual harassment, discrimination, intimidation (e.g. bullying or belittling fellow students), disruptive behavior (e.g., loud talking in class), or slanderous comments made about other students or faculty (e.g., false and unsubstantiated claims of discrimination made for the purpose of improving grades). Students should be familiar with the Washington State University standards for student conduct presented in the WSU Vancouver student handbook (available from student services). “Students who fail to conduct themselves properly are subject to discipline, which may extend to temporary or permanent removal from the institution.”

**Reporting Violations**
To report violations of the student or faculty conduct code the following procedures are expected to be followed.

Step 1: In writing, state your complaint. Provide supporting documentation where necessary.

Step 2: There is a required communication hierarchy for presenting the complaint. First, present the complaint and supporting documentation to the class instructor. Second, if the instructor is unable to resolve the matter to the student’s satisfaction, or if the problem behavior spans multiple classes, or if the nature of the problem makes this impossible, then the student submits the complaint to the WSU Vancouver College of Business Academic Director. Third, if the matter is still not resolved to the student’s satisfaction, then the student submits the complaint to the Vice Chancellor of Academic Affairs. See the WSU Vancouver student manual for more detail concerning this process.

**University Communication with Students:**
All email communication from the University will be sent to the student's email.wsu.edu address. If you do not have an email.wsu.edu email account, please set up the account as soon as possible by:

Go to My.WSU.edu to get your email name and temporary password.
Visit www.my.wsu.edu to get your new account name and temporary password.
Visit www.email.wsu.edu to activate your new account.
Please remember to change your temporary password.

**Availability of Report/Papers**
Take Home Exams will be handed back during our meetings. The Final Take Home Exam can be picked up from me the following Semester. Email me to make arrangements for pick up.

**Makeup Exams:**
Due to the nature of the exams, it is impossible to do a “make up,” exam. You must complete the exam by the due date specified in the schedule. If you are unable to complete an exam due to extreme circumstances, more weight will be placed on the final exam.

**Posting of Grades**
Final grades are available on My.WSU.edu for student access the day following grade submission.

**Students with Disabilities:**
Accommodations may be available if you need them in order to fully participate in this class because of a disability. Accommodations may take some time to implement so it is critical that you contact Disability Services as soon as possible. All accommodations must be approved through Disability Services, located in the Student Resource Center on the Lower Level of Student Services Center (360) 546-9138.

**On Campus Counseling:**
Short-term counseling services for current Washington State University Vancouver students are available for free on campus from Dr. William D. Meek. Will is available for appointments Monday through Friday from 8:30 AM to 5:00 PM in Student Services Center 111. To schedule a visit, please call (360) 546-9238 or go to http://www.vancouver.wsu.edu/ss/sspc.htm for additional information.

**A Commitment to Campus Safety:**
Washington State University is committed to maintaining the safety of the students, faculty, staff, and visitors to the Vancouver campus. As part of this commitment, the university has prepared a Campus Safety Plan, containing a comprehensive listing of university policies, procedures, statistics and information relating to campus safety, emergency management and the health and welfare of the campus community. Please see the following websites for further information.
http://safetyplan.vancouver.wsu.edu/
http://oem.wsu.edu/emergencies

**Emergency Notification System:**
WSU has made an emergency notification system available for faculty, students and staff. Please register at myWSU with emergency contact information (cell, email, text, etc). You may have been prompted to complete emergency contact information when registering for classes on RONet. In the event of a Building Evacuation, a map at each classroom entrance shows the evacuation point for each building. Please refer to it. Finally, in case of class cancellation campus-wide, please check local media, the WSU Vancouver web page and/or [http://www.flashalert.net/](http://www.flashalert.net/). Individual class cancellations may be made at the discretion of the instructor. Each individual is expected to make the best decision for their personal circumstances, taking safety into account.

### Tentative Course Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic: Introduction to the Objectives and Principles of Accounting for Income Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thursday, August 26th</td>
<td>Suggested Reading: BNA Portfolio 5000 – Part III, Objectives and Basic Principles</td>
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<table>
<thead>
<tr>
<th>Date</th>
<th>Topic: Scope of Accounting for Income Taxes</th>
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<tbody>
<tr>
<td>Thursday, September 2nd</td>
<td>Suggested Reading: BNA Portfolio 5000 – Part II, Scope</td>
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<thead>
<tr>
<th>Date</th>
<th>Topic: Deferred Tax Assets and Liabilities</th>
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<tr>
<td>Thursday, September 9th</td>
<td>Suggested Reading: BNA Portfolio 5000 – Part IV Temporary Differences and Part V Recognition and Measurement</td>
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<td>Take Home Exam 1 Released</td>
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<table>
<thead>
<tr>
<th>Date</th>
<th>Topic: Valuation Allowances</th>
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<tbody>
<tr>
<td>Thursday, September 16th</td>
<td>Suggested Reading: BNA Portfolio 5000 – Part VI Valuation Allowance and</td>
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<tr>
<td></td>
<td>Take Home Exam 1 Due</td>
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<thead>
<tr>
<th>Date</th>
<th>WSU Meet the Firms Event</th>
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<tbody>
<tr>
<td>Thursday, September 23rd</td>
<td>Students seeking jobs are strongly encouraged to attend BNA Portfolio 5000 – Part VII Changes in Valuation Allowances</td>
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<tr>
<td>Date</td>
<td>Topic</td>
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<tr>
<td>September 30th</td>
<td><strong>Topic: Changes in Tax Laws, Rates or Tax Status of the Enterprise</strong></td>
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<tr>
<td>October 7th</td>
<td><strong>Topic: Business Combinations</strong></td>
</tr>
<tr>
<td>October 14th</td>
<td><strong>Topic: Business Combinations</strong></td>
</tr>
<tr>
<td>October 21st</td>
<td><strong>Topic: Outside Basis Differences</strong></td>
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<tr>
<td>October 28th</td>
<td><strong>Topic: Intraperiod Tax Allocation</strong></td>
</tr>
<tr>
<td>November 4th</td>
<td><strong>Topic: Accounting for Uncertainty in Income Taxes</strong></td>
</tr>
<tr>
<td>November 11th</td>
<td>VETERANS DAY NO CLASS</td>
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</table>
| Thursday November 18<sup>th</sup> | **Topic: Income Tax Accounting for Stock Based Compensation**  
Suggested Reading:  
BNA Portfolio 5001 – Part VI C 4 Stock Compensation |
| Thursday November 25<sup>th</sup> | **THANKSGIVING**  
**NO CLASS** |
| Thursday December 2<sup>nd</sup> | **Topic: Income Tax Accounting for Stock Based Compensation**  
Suggested Reading:  
BNA Portfolio 5001 – Part VI C 4 Stock Compensation |
| Thursday December 9<sup>th</sup> | **Catch up day**  
Review for the Final |
| Thursday December 16<sup>th</sup> | **Final Exam** |
| Wednesday December 22<sup>nd</sup> | Grades available online at  
[http://My.WSU.edu](http://My.WSU.edu) |