Course Syllabus for ACCT 3221 Income Tax Accounting I

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Book:	Course Syllabus for ACCT 3221 Income Tax Accounting I		

Description

The Moodle book is a resource that can be used to organize information and multimedia in your course. Click on any of the chapter titles to jump to the section you want to read. You can print this book by clicking on the book title or on a chapter title and then clicking the link under the Table of Contents.

This course syllabus is an example of the Moodle book.

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Instructor & Course Information

ACCT 3221 Income Tax Accounting I (3 credit hours)
Instructor: Letitia Lowe-Ardoin, CPA
Phone: 225-578-6541
Fax: 225-578-6201
llowea1@lsu.edu

Please email your instructor or post in the Q&A forum with questions about the course content. Every effort will be made to respond within two business days. Office hours are by appointment only. Please e-mail me to set an appointment.

Catalog Description: Fundamentals of federal income taxation with respect to individuals and other entities, income inclusions and exclusions and statutory deductions in arriving at tax liability.

Prerequisites: registration in or grade of “C” or above in ACCT 3001. Credit will not be given for both this course and ACCT 3201.

[LCCN: CACC 3213, Tax I (Upper Level)]

Income Tax Accounting I is an introduction to the study of federal income taxes. The course is designed for those who have an accounting major or for others who want a rather intensive study of the basic principles of federal income taxation. You should possess background knowledge of the equivalent to Intermediate Accounting or at least be enrolled concurrently in that subject.

Course Outcomes and Module Learning Objectives

This course covers the following specific measurable outcomes and learning objectives. All assessments are aligned to these outcomes and objectives.

Course Outcomes

When you complete this course, you will be able to:

1. Apply the components of the basic income tax formula for individuals
2. Identify when income and deductions are recognized, and describe when they are excluded (or disallowed) or deferred
3. Identify various other components that relate to the theme of tax liability determination
4. Apply analytical reasoning tools to assess how taxes affect economic decisions for individuals
5. Explain basic tax policy considerations underlying common tax regimes

Module Topics and Learning Objectives

The following is a breakdown of module topics and their associated learning objectives.

Module 1: An Introduction to Taxation and Understanding and Working with the Tax Law

1. Explain the importance of taxation, history, and trends of the Federal income tax (Course Outcome #5)
2. Describe some of the history and trends of the federal income tax (CO5)
3. Describe and apply principles and terminology relevant to the design of a tax system (CO5)
4. Identify the different taxes imposed in the United States at the Federal, state, and local levels (CO5)
5. Classify tax rules based on their possible economic, social, equity, and political reasons for inclusion in a particular tax system (CO5)
6. Explain the role played by the IRS and the courts in the evolution of the Federal tax system (CO5)
7. Distinguish between the statutory, administrative, and judicial sources of the tax law and understand the purpose of each source (CO5)
8. Apply tax research techniques and planning procedures (CO4)

Module 2: Tax Determination, Personal & Dependency Exemptions

1. Apply the components of the Federal income tax formula (CO1)
2. Explain the standard deduction and evaluate its choice in arriving at taxable income (CO2)
3. Describe the current status of the exemption deduction (CO3)
4. Explain the rules for determining whether someone is a dependent (CO3)
5. Choose the proper filing status and identify the related filing requirements (CO3)
6. Identify the unearned income of dependent children (the kiddie tax) (CO2)
7. Evaluate tax planning opportunities associated with the individual tax formula (CO4)

Module 3: Gross Income—Concepts and Inclusions and Exclusions

1. Explain the differences between gross income's economic, accounting, and tax concepts (CO3)
2. Identify and describe the taxable years and tax accounting methods generally available to taxpayers and other tax reporting entities (CO3)
3. Identify the general sources of income and to whom they are taxable (CO2)
4. Apply the special tax rules related to alimony, loans made at below-market interest rates, annuities, prizes and awards, unemployment compensation, Social Security benefits, and foreign bank accounts (CO2)
5. Identify tax planning strategies for minimizing gross income and the present value of the related tax (CO4)
6. Explain the difference between exclusions and items that are not income (CO3)
7. Discuss commonly encountered income exclusions (CO2,3)
8. Identify the extent to which receipts can be excluded under the tax benefit rule (CO2,3)

9. Identify tax planning strategies for obtaining the maximum benefit from exclusions (CO4)

Module 4: Deductions and Losses—In General and Certain Business Expenses and Losses

1. Differentiate between deductions for and from adjusted gross income and describe the relevance of the differentiation (CO3)
2. Describe the cash and accrual accounting methods with emphasis on the deduction aspects (CO3)
3. Apply some of the most common Internal Revenue Code deduction disallowance provisions (CO2)
4. Identify tax planning opportunities for maximizing deductions and minimizing the disallowance of deductions (CO4)
5. Distinguish between deductible and nondeductible losses of individuals (CO2)
6. Identify a casualty and determine the amount, classification, and timing of casualty and theft losses (CO2)
7. Identify tax planning opportunities in deducting certain business expenses, business losses, and personal losses (CO4)

Module 5: Depreciation, Cost Recovery, Amortization and Depletion

1. State the rationale for allowing the cost recovery of an asset (CO3)
2. Determine the amount of cost recovery under the Modified Accelerated Cost Recovery System (MACRS) (CO2)
3. Identify when and how to make the § 179 expensing election, use additional first-year depreciation, and calculate the amount of these deductions as part of the MACRS calculation (CO2)
4. Identify listed property and apply the deduction limitations on the listed property and on luxury automobiles (CO3)
5. Identify tax planning opportunities for cost recovery (CO4)

Module 6: Deductions—Employee Expenses

1. Distinguish between employee and self-employed (independent contractor) status (CO3)
2. Identify deductible transportation expenses (CO2)
3. Describe how travel expenses are treated (CO2,3)
4. Differentiate between deductible and nondeductible education expenses (CO3)
5. Identify other business expenses (CO2,3)
6. Determine a taxpayer's deduction for qualified business income (CO3)
7. Compare various deductions for contributions to retirement accounts (CO2,3)
8. Identify the difference between accountable and nonaccountable employee plans (CO3)
9. Identify tax planning ideas related to employee and self-employed business expenses (CO4)

Module 7: Deductions—Certain Itemized Deductions

1. Identify the limitations on miscellaneous itemized deductions (CO2,3)
2. Distinguish between deductible and nondeductible personal expenses (CO3)
3. Define medical expenses and compute the medical expense deduction (CO2,3)
4. Contrast deductible taxes with nondeductible fees, licenses, and other charges (CO1,2)
5. Explain the Federal income tax treatment of property taxes, state and local income taxes, and sales taxes (CO1,3)
6. Distinguish between deductible and nondeductible interest and apply the appropriate limitations to deductible interest (CO 1,3)
7. Recognize charitable contributions and identify their related measurement problems and percentage limitations (CO1,3)
8. List the expenses that are deductible as other itemized deductions (CO1,3)
9. Identify tax planning strategies that can maximize the benefit of itemized deductions (CO 1,3)

Module 8: Passive Activity Losses

1. Explain the tax shelter problem and the reasons for the at-risk and passive activity loss limitations (CO 2,4,5)
2. Explain the at-risk limitation (CO 2,4,5)

3. Describe how the passive activity loss rules limit deductions for losses and identify the taxpayers subject to these restrictions (CO 2,3)
4. Define passive activity and describe the rules for identifying an activity (CO2,3)
5. Identify the tests for material participation (CO2,3)
6. Describe the nature of rental activities under the passive activity loss rules (CO 1,2,3)
7. Determine the relationship between the at-risk and passive activity loss limitations (CO 3,4)
8. Recognize the special treatment available to certain real estate activities (CO 1,2,3)
9. Determine the proper tax treatment on the disposition of passive activity (CO 1,2,3)
10. Identify restrictions placed on the deductibility of investor losses and deductions, including those that apply to investment interest (CO 1-4)
11. Suggest tax planning strategies to minimize the effect of the passive activity loss and investment interest limitations and recognize the general impact of the additional tax on net investment income (CO 4,5)

Module 9: Alternative Minimum Tax and Tax Credits

1. Explain the rationale for the alternative minimum tax (AMT) (CO 1,4)
2. Explain the formula for computing the AMT for individuals (CO1-3)
3. Identify the adjustments made in calculating AMTI (CO1-3)
4. Identify the preferences that are included in calculating AMTI (CO1-3)
5. Compute the AMT (CO1-3)
6. Describe the role of the AMT credit in the alternative minimum tax structure (CO1-3)
7. Identify tax planning opportunities to minimize the AMT (CO4,5)

Module 10: Tax Credit and Payment Procedures

1. Explain how tax credits are used as a tool of Federal tax policy (CO1-4)
2. Distinguish between refundable and nonrefundable credits and understand the order in which they can be used by taxpayers (CO 1-3)
3. Describe various tax credits that are available primarily to individual taxpayers (CO1-4)
4. Explain the key tax provisions of the Affordable Care Act (CO 4-5)
5. Identify tax planning opportunities related to tax credits and payment procedures (CO4,5)

Module 11: Property Transactions

1. Explain the computation of realized gain or loss on property dispositions (CO 4-5)
2. Distinguish between realized and recognized gain or loss (CO 4-5)
3. Illustrate how basis is determined for various methods of asset acquisition (CO 1-3)
4. Identify tax planning opportunities related to selected property transactions (CO 4-5)
5. Explain the rationale for nonrecognition (postponement) of gain or loss in certain property transactions (CO 4-5)
6. Apply the nonrecognition provisions and basis determination rules for like-kind exchanges (CO 1-3)
7. Explain the nonrecognition provisions available on the involuntary conversion of property (CO 1-3)
8. Describe the provision for the permanent exclusion of gain on the sale of a personal residence (CO 1-3)
9. Apply various tax planning opportunities related to the nonrecognition provisions discussed in the chapter (CO 4-5)

Module 12: Section 1231 and Recapture Provisions

1. Explain the general scheme of taxation for capital gains and losses (CO 4-5)
2. Distinguish capital assets from ordinary assets (CO 4-5)
3. Determine whether the holding period for a capital asset is long-term or short-term (CO 1-3)
4. Describe the beneficial tax treatment for capital gains and the detrimental tax treatment for capital losses for noncorporate taxpayers (CO 4-5)
5. Identify tax planning opportunities arising from the sale or exchange of capital assets (CO 4-5)
6. State the rationale for and the nature and treatment of gains and losses from the disposition of business assets (CO 4-5)

7. Distinguish § 1231 assets from ordinary assets and capital assets and calculate the § 1231 gain or loss (CO 1-3)
8. Determine when § 1245 recapture applies and how it is computed (CO1-3)
9. Determine when § 1250 recapture applies (CO1-3)
10. Identify considerations common to §§ 1245 and 1250 (CO 4-5)
11. Apply the reporting procedures for §§ 1231, 1245, and 1250 (CO 1-3)
12. Identify tax planning opportunities associated with §§ 1231, 1245, and 1250 (CO 4,5)

Course Materials and Resources

Required Materials

The following materials are required for this course:

James C. Young, William A. Raabe, William H. Hoffman, Jr., Mark Persellin, David M. Maloney. *South-West Federal Taxation 2025: Individual Income Taxes*. Cengage, 2025.

- eBook ISBN-13: 9780357988961
- Hardcover ISBN-13: 978-0357988954

Please see below for instructions for accessing your eTextbook and activities at the publisher site.

Ordering Information

Please review the following tips for ordering your course materials:

1. Do not purchase your textbooks until your enrollment is approved. A new section may be opened during the processing period that could require a different textbook or edition.
2. Courses with special access codes require that students use direct links to the publisher site.
3. Always order by the ISBN. Publishers and vendors often offer the same textbook title under different ISBNs. You must have the correct ISBN to access your online website.
4. If you have problems locating a textbook, contact us at Answers@outreach.lsu.edu for assistance.

Instructions for Publisher Tools

This course requires a subscription to Cengage for readings and completion of module activities linked in each module. Carefully read the following instructions for subscribing to the site and accessing your course materials. The CengageNOW site contains the required assignments for the course and access to a digital eTextbook. CengageNOW with eText Option:

- To begin, go to your custom Cengage course materials page by clicking the (External Tool activity) Cengage ACCT 3221 5.0.(1) Income Tax Accounting I in the Getting Started module. Create a Cengage account or log in using your existing Cengage account. Select the CengageNOWv2 tab, then confirm that "*CengageNOWv2: South-Western Federal Taxation 2025: Individual Income Taxes*" is selected. Click the "Buy Now" button. Once you have purchased the Single Term, enter the Course Key to register for the CengageNOW for this course.

You are not required to purchase a hardcover textbook to complete this course, as the eTextbook is included with CengageNOW access. Please be aware that if you purchase a hardcover textbook from any third-party source, you should not purchase a bundle with CengageNOW access, as your access term will not be long enough for our course.

Privacy and Accessibility

Please be aware that certain information may be collected and used in other locations using your Cengage course materials. For details, see **Cengage's privacy policy**.

If you have accessibility concerns or would like to request accommodations, **contact Cengage support**. You can read about Cengage's accessibility features on their **Accessibility page**. The authors and editors focused this on revising the 2022 edition. Coverage has been streamlined to make it more accessible to students, and difficult concepts have been clarified, all without losing the substance that makes up the South-Western Federal Taxation series.

Additional Materials

The following materials are suggested as supplemental to the course material:

- You will need a non-programmable calculator for exams.

You might wish to consult additional references in conjunction with the assigned textbook. The following sources are listed as good supplemental texts but are not required in this course:

- *Internal Revenue Code.* Old Tappan: Prentice-Hall, Inc.
  - This one-volume work is published yearly; use the most current edition.
- *Tax Guide for Small Businesses.* Washington, DC: US Government Printing Office.
  - This is published yearly; use the most current edition.
- *U.S. Master Tax Guide.* Chicago: Commerce Clearing House, Inc.
  - This is published yearly; use the most recent edition.
- *Your Federal Income Tax.* Washington, DC: US Government Printing Office.
  - This is published yearly; use the most recent edition.

Technical Information and Assistance

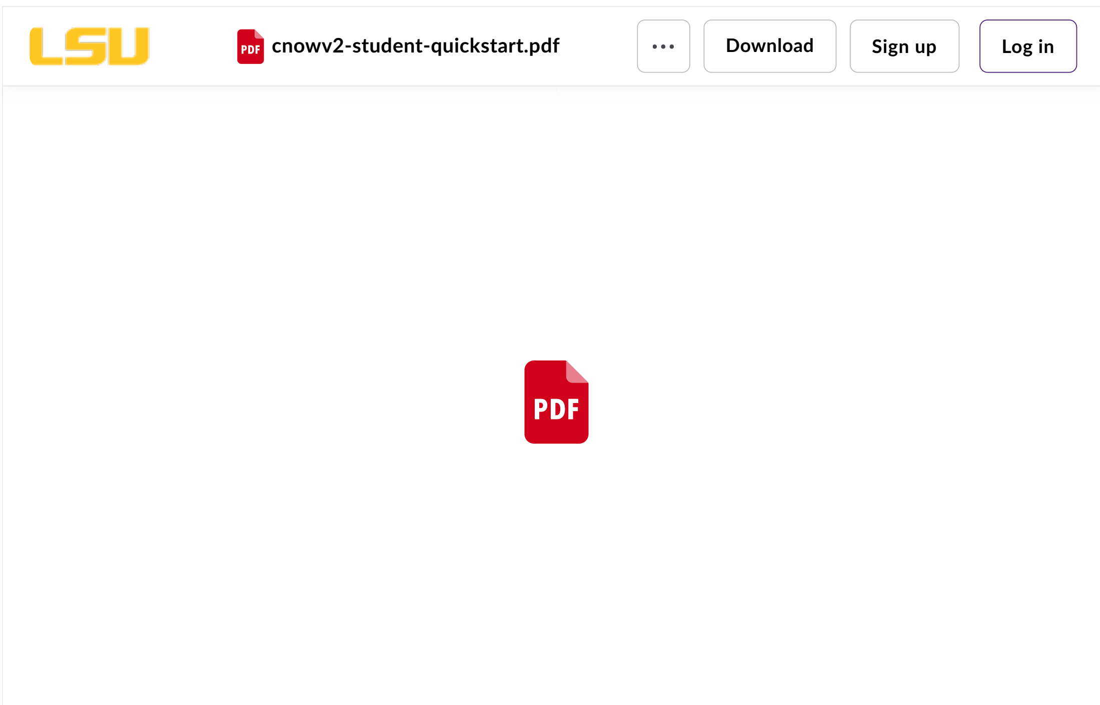
Technical Help

If you have questions about the functionality of your course, review the GROK article **LSU Online Technical Requirements** to ensure you have the right equipment and software.

If you have any technical problems or questions, email Continuing Education Learner Services at **Answers@outreach.lsu.edu** or call (225) 578-2500. Be sure to mention your name, course number, and section.

Information About Tools in This Course

Cengage tools are used in your course. Read this information carefully to find technical information and assistance. You can also download the file by clicking download at the top right of the file.



Grading and Course Work

This course covers an entire semester of work, or the equivalent of a classroom course lasting 15 weeks, or 135 hours. You will find some modules are longer than others and may require more time and effort on your part. Do not expect to complete each module in a single study session. Understand, too, that if you choose to submit assignments at a very high pace, your instructor may not be able to grade your work at the same rate.

Your grade in this course will be determined by the specific activities and assessments described in this syllabus. You will have a checklist in each module that instructs you on how to work through the materials and activities. In the following subchapters of this syllabus, you will find details about each type of activity and assessment, as well as the grade breakdown and grading scale. Specific expectations for each graded item are included within these subchapters. Make sure you read all of the instructions!

Grade Breakdown and Grading Scale

Your grade in this course will be determined by the specific activities and assessments described in this syllabus. Specific expectations for each graded item are included within these subchapters. Make sure you read all of the instructions!

To pass this course, you must earn a passing average on the exams (exam average of 60% or better). If you have a passing average on the exams, your grade will be calculated as follows.

Total Points

- Assignments = 19-25 points each
- Forums = 4 points each
- Exams = 100 points
- Total = sum of points earned

Component	Points
Three Forums	12
Twelve Assignments	286
Three Exams	300
Total = total points earned	*598*

LSU Grading Scale

The following grading scale applies:

97%–100% = A+
93%–96% = A
90%–92% = A-
87%–89% = B+
83%–86% = B
80%–82% = B-
77%–79% = C+
73%–76% = C
70%–72% = C-
67%–69% = D+
63%–66% = D
60%–62% = D-
0%–59% = F

H5P Interactive Content

Description

You will complete lessons in the forma of interactive activities, labeled "H5P," that test your knowledge of the basic concepts presented in the module lecture videos and readings in each module. These may follow a linear progression or a branched scenario. They are practice exercises to help you apply what you have learned in each module.

You may complete these activities as many times as you like, and they are not graded.

Directions

In each module, click on the activity title to begin. You will be directed to a series of pages containing either content or questions. On question pages, you will be required to make a choice or answer a question. Your answers/choices will determine the pages you see next. If you answer a question incorrectly, you will have the opportunity to review the relevant content pages and answer again. You will proceed to the next question or content page if you answer correctly.

If the lesson follows a branching scenario, you will be presented with choices that have unique consequences. Each choice will send you down a different learning path, and there are multiple possible outcomes. You can re-try the lesson to reach different conclusions. Think of this as a choose-your-own-adventure activity!

Adaptive Study

Purpose

Adaptive Study Plans help you review and understand the concepts and skills in your course. The Adaptive Study Plan adapts to your unique needs and provides a remediation pathway to keep you progressing. They consist of a quiz and a customized set of study materials based on your quiz results. Adaptive Study Plans are assigned to you as study tools but not graded. You can complete the quiz and study materials in an Adaptive Study Plan in any order. The following is the recommended process for completing an Adaptive Study Plan.

Directions

1. Open an Adaptive Study Plan.
    - To open a graded Adaptive Study Plan assigned by your instructor, click Assignments > Take > Start Assignment Now.
    - To open an ungraded Adaptive Study Plan, click Study Tools > Adaptive Study Plans > Open.
2. Click Take Quiz.
3. Choose an answer for each multiple choice question.
    - To move to the next question, click Next.
4. Click Submit Quiz.
    - The Objectives and Study Materials page displays.
5. Click on each concept from the quiz that you did not understand, and complete the provided readings and exercises.
6. After completing all necessary study materials, click Retake Quiz.
7. Click Save and Exit.

Note

When you retake the quiz, you take only the sections you did not answer correctly the first time. Your total score can only improve by retaking the quiz, which cannot go down. To view a line graph tracking your performance, click Progress. Take and Start Assignment Now buttons may display as Resume, Retake, or Practice, depending on your instructor's settings and your interactions with the assignment.

Grading

Adaptive Study is highly encouraged for a successful learning experience and a tool to prepare for assignments and exams but is not graded.

Other Study Resources

In addition to the adaptive study plans for each chapter, CengageNow2 offers class prep quizzes and case studies to help augment your knowledge base. Some students practicing for CPA examinations find these helpful.

Discussion Forums

Description

In several modules, you will be asked to respond to a prompt in a discussion forum. Click on the module forum title, and you will find the page where you can type your entry. The instructor will reply to posts when a response would benefit or clarify questions within two business days.

Submission Guidelines

For each forum, provide a thoughtful and well-composed response to the prompt. Your response should address all aspects of the prompt and reflect your understanding of the topic addressed and your ability to support your position on the topic.

You may reply to fellow students but are not required. Please consider the questions and reply thoughtfully and courteously, according to netiquette rules. Use good English grammar, correct punctuation, and complete sentences. While the posts will mostly be judged by their thoughtfulness and completeness, points may be deducted for grammatical errors, especially if they interfere with the post's clarity.

Grading Rubric

Exceeds	The response goes beyond simply answering the prompt; it attempts to stimulate further thought and discussion	4
Meets	The response provides most of the content required by the prompt but does not require further analysis of the subject	3
Superficial	The response provides obvious information without further analysis of the concept; lacks the depth of knowledge or reasoning	2
Incorrect	The response does not accurately address the prompt; rambling and/or without consistency	1
None	No response provided to the prompt	0

Assignments

Assignments will be graded within 7 calendar days.

Purpose of the Assignment

Module assignments allow you to learn problem-solving behavior and skills and guide you to complete taxation problems. These assignments encourage you to think like a tax professional. Assignments include immediate feedback so you can learn as you go. After you submit assignments, you will receive extensive feedback explaining why your answers are incorrect (when needed).

Directions

Complete your homework assignments in CNOWv2. Click on the assignment title in the module, where you will find instructions for completing and submitting your assignment.

1. Click the Assignments tab.
2. Locate your assignment, and click Take.
3. Click Start Assignment Now.
    - If the assignment is timed, the Time Remaining countdown begins immediately.
4. Complete each question.
5. Optional: If available, click Check My Work to check if your answers are correct before moving on.
6. Click Next to move to the next question.
7. Alternatively, select a question from the list on the left.
8. Exit the assignment.
    - To submit the assignment, click Submit Assignment for Grading.
    - To save your progress, click Save and Exit.

Note

Take and Start Assignment Now buttons may display as Resume, Retake, or Practice depending on your instructor's settings and your interactions with the assignment.

Exams and Proctoring

Content

Exams will be multiple choice and contain 50 questions each. The questions are auto-graded, and you should see your grade immediately.

- Exam 1: Modules 1-4
- Exam 2: Modules 5-8
- Final Exam: Modules 9-12

Testing Rules

An exam may not be taken until all of the modules covered in that exam have been completed. Exams must be taken in order (e.g., Exam 1 must be taken before Exam 2), and the Final Exam cannot be taken during the first three weeks of enrollment. You must have a grade on the last assignment before you can take the final exam. Carefully read the following information, which is also listed in your course's exam modules. Navigate to those exam modules when you are ready to take your exams. Exams will be completed under proctor supervision.

Time Restriction

You are allowed a maximum of two hours and thirty minutes to complete your exam.

Permitted During Testing

1. Six 8.5" X 11" pages of typed notes, created as a word-processing document that must be saved to your computer before beginning the exam (not required)
2. A non-programmable calculator

Prohibited During Testing

1. Handwritten or typed notes on paper
2. Books or other course materials
3. Websites or online resources other than Moodle
4. No restroom breaks are allowed.

LSU Online & Continuing Education has high standards of academic integrity. The academic honesty guidelines stated in your syllabus will be strictly enforced.

To read the full exam policy and other policy statements, visit ODL's **Policy page**.

Proctoring Information: ProctorU

To take exams in this course, you will use the proctoring service ProctorU. You cannot use an account created through another university, so if you already have an account, you will still need to create an account associated with Louisiana State University at Baton Rouge. When you are ready to create your account, read and follow the **ProctorU Registration Directions** to register in ProcotrU's system. When you create your account, you will have access to the following items:

- Login: used to access your account and schedule appointments
- Sign Up: used to create your account and request a Login ID
- Technical Specifications: provides specifications and a link to test your equipment a video explaining the testing process
- Getting Started (What to Expect): instructions for first-time users
- Contact Us: provides contact information for ProctorU

The **ProctorU Live Resource Center** provides information on all ProctorU processes and procedures.

Exam appointments are reserved on a first-come, first-served basis. Schedule your exams as early as possible to choose the best times for you so you will have enough time to prepare. Please note that premium scheduling fees may be assessed if you schedule your exam fewer than seventy-two hours before your chosen day and time. The ProctorU **Test-Taker Knowledge Base** contains more information about scheduling and premium fees.

Guild students who register through Guild will need a code to cover their testing fees. To obtain your access codes:

1. Go to “Course Tools” within your course in Moodle
2. Under “ProctorU Access Codes,” select “Claim your access code,” and then schedule your exam with ProctorU
3. Once you have used an access code, return to the same page in your course to mark your code used and to obtain a new access code for your next testing session

Proctored Review of a Graded Exam

Students who have completed an exam and desire to review the results of their exam attempt must request an exam review. Students should follow the instructions provided in each exam module carefully to ensure that the exam will be available for their review appointment.

Course Policies

Carefully read the following important policies that apply to taking a course through **LSU Online Distance Learning (ODL)**. For a complete list of our program policies, visit our **Policies page**.

Engagement and Participation

Please check into your Moodle course frequently to keep track of your work. An online course requires you, the student, to be in control of your learning. In a face-to-face course, instructors can play a much bigger role in actively directing your learning since they see you two or three times a week. In an online course, it takes a lot more work to design an appropriate learning environment so that you can learn at your own pace. Since you are in control, you need to be disciplined enough to complete assignments regularly and stay up to date with the course.

Timely communication is an e-learning best practice. Check your email and the News and Announcements Forum on the course front page regularly to ensure you do not miss any communications from your instructor.

Academic Integrity

Academic Misconduct

Students in Online Distance Learning (ODL) courses must comply with the LSU Code of Student Conduct. Suspected violations of the academic integrity policy may be referred to **LSU Student Advocacy & Accountability (SAA)**, a unit of the Dean of Students. If found responsible of a violation, you will then be subject to whatever penalty SAA determines and will forfeit all course tuition and fees. ODL reserves the right to deny enrollment to any applicant or to discontinue the enrollment of any student violating the ODL academic integrity policy.

To read more, please visit our **policies page**.

Plagiarism and Citation Method

Students are responsible for completing and submitting their course work and preparing their modules. All work submitted in the course modules must be the student's own work unless outside work is appropriate to the assignment; all outside material must be properly acknowledged. It is also unacceptable to copy directly from your textbook or to use published answer keys or the teacher's edition of a textbook. It is your responsibility to refrain from plagiarizing the academic property of another and to utilize appropriate citation methods for all coursework. Ignorance of the citation method is not an excuse for academic misconduct. Remember, there is a difference between paraphrasing and quoting and how to cite each respectively properly.

One tool available to assist you in correct citations is the “References” function in Microsoft Word. This program automatically formats the information you input according to the citation method you select for the document. This program also has the ability to generate a reference or works cited page for your document. The version of Microsoft Word with the “References” function is available in most University computer labs. A demonstration of how to use this tool is available online at the **LSU Student Advocacy & Accountability page**.

Unauthorized Assistance

Unauthorized collaboration constitutes plagiarism. Collaborative efforts that extend beyond the limits approved by the instructor are violations of the academic integrity policy. Students who study together are expected to prepare and write their own individual work for submission and grading.

Examinations

LSU has very strict regulations regarding the administration of exams that proctors and students must carefully follow. Examinations must represent the enrolled student’s own work and must be completed under the proctor's supervision without the assistance of books, notes, devices, or other help unless specified otherwise in the exam directions or as part of accommodations approved by Disability Services.

The student must pay for any cost involved in having an exam supervised.

If ODL has any question or concern about the administration of an exam, LSU reserves the right, at its sole discretion, to require a student to retake an examination. If asked to retake an exam, you will be notified within thirty days of the original examination. Grades will be awarded based on the second exam only.

Accessibility

A learner with a disability is entitled by law to equal access to university programs. Two federal laws protect persons with disabilities in post-secondary education: the Rehabilitation Act of 1973 (Pub. L. No. 93-112, as amended), the 1990 Americans with Disabilities Act (Pub. L. No. 101-336) and the ADA Amendments Act (Pub. L. No.110-325). LSU A&M is committed to ensuring that its websites, online courses, and all online materials are accessible to people with disabilities.

Online Distance Learning (ODL) will make appropriate, reasonable accommodations for students with disabilities. ODL does not make determinations on accommodations. Specific accommodations must be determined by LSU Disability Services.

- If you are an LSU Student with a disability and need assistance to obtain or arrange reasonable accommodations, contact LSU Disability Services each time you enroll.
- If you are not an LSU student and have approved accommodations with your home institution, ODL will need official verification of those accommodations.
- If you are not an LSU student and not enrolled in another institution, you should contact LSU Disability Services for assistance.

To receive accommodations, you must contact LSU Disability Services for assistance. Contact information for LSU Disability Services:

- E-mail: disability@lsu.edu
- Online: www.lsu.edu/disability
- Telephone: 225-578-5919
- Fax: 225-578-4560

Students must request accommodations at least three weeks before they are needed, so that necessary documentation may be obtained and accommodations facilitated. If you are an LSU Student with a disability and need assistance to obtain or arrange reasonable accommodations, contact LSU Disability Services each time you register for an ODL course. If a student chooses to take an exam without the approved accommodation, the exam will be graded and no exam retakes will be allowed. If you have accessibility needs that we can help with, visit the **LSU Disability Services page** and register for accommodations before you begin your course work.

Netiquette

Communication in the online classroom comes across differently than the communication we are accustomed to through academic writing and face-to-face classroom discussion. Use online etiquette guidelines like the ones listed in the document below to craft your communication.

You can also read **The Core Rules of Netiquette** by Virginia Shea (1994) to understand the human aspect of online communication.

LSU Online
& CONTINUING EDUCATION

Online Etiquette Guide

It is important to recognize that the online classroom is in fact a classroom, and certain behaviors are expected when you communicate with both your peers and your instructors. These guidelines for online behavior and interaction are known as netiquette.

SECURITY

Remember that your password is the only thing protecting you from pranks or more serious harm.

- Do not share your password with anyone
- Change your password if you think someone else might know it
- Always log out when you are finished using the system

GENERAL GUIDELINES

When communicating online, you should always:

- Treat your instructor and classmates with respect in email or any other form of communication
- Always use your professors' proper title: Dr. or Prof., or if in doubt use Mr. or Ms.
- Unless specifically invited, do not refer to your instructor by first name
- Use clear and concise language
- All college level communication should have correct spelling and grammar (this includes discussion boards)
- Avoid slang terms such as "wassup?" and texting abbreviations such as "u" instead of "you"
- Use standard fonts such as Ariel, Calibri or Times new Roman and use a size 10 or 12 pt. font
- Avoid using the caps lock feature AS IT CAN BE INTERPRETTED AS YELLING.
- Avoid the use of emoticons like :) or ☺
- Be cautious when using humor or sarcasm as tone is sometimes lost in an email or discussion post and your message might be taken seriously or sound offensive.
- Be careful with personal information (both yours and that of another)
- Do not send confidential information via e-mail

EMAIL ETIQUETTE

When you send an email to your instructor, teaching assistant, or classmates, you should:

- Use a descriptive subject line
- Be brief, but include necessary information
- Avoid attachments unless you are sure your recipients can open them
- Avoid HTML in favor of plain text
- Sign your message with your name and return e-mail address
- Think before you send the email to more than one person—does everyone really need to see your message?
- Be sure you REALLY want everyone to receive your response when choosing to "reply all"
- Be sure the message author intended for the information to be shared before choosing to "forward" the message

MESSAGE BOARD ETIQUETTE AND GUIDELINES

When posting on the Discussion Board in your online class, you should:

- Make posts that are on topic and within the scope of the course material
- Take your posts seriously and review and edit your posts before sending
- Be as brief as possible while still making a thorough comment
- Always give proper credit when referencing or quoting another source
- Be sure to read all messages in a thread before replying
- Do not repeat someone else's post without adding something of your own to it
- Avoid short, generic replies such as, "I agree"—you should include why you agree or add to the previous point
- Always be respectful of all opinions even when they differ from your own
- When you disagree with someone, express your differing opinion in a respectful and non-critical way
- Do not make personal or insulting remarks
- Be open-minded when reading other posts

You can click here to download the PDF file.

Extensions

An extension of enrollment is available. The extension extends the enrollment period two months for a fee of $75. Only one extension is available per course enrollment. Requests for an extension must be received in our office prior to the expiration date to avoid being dropped from the course and receiving a “W” in the course.

Review the **Course Extension** module to lean more.

Transcript Information

After you have completed this course, your grade will be filed with the Office of the University Registrar. If a transcript is needed, it is your responsibility to make a request to the registrar. If you would like to order a transcript, visit the **Office of the University Registrar Transcript Requests** page to view your options.