

USC Leventhal

School of Accounting

SYLLABUS ACCT 561T – INCOME TAXATION OF CORPORATIONS AND THEIR SHAREHOLDERS

Fall 2022 / Aug 22 – Dec 14
JKP 104 / 8:00 a.m. – 9:20 a.m. Tue/Thu

This course offers concepts and principles governing the taxation of corporations and their shareholders; the effect of taxes on corporate formation, capital structure, distributions and liquidations.

INSTRUCTOR

Gregory M. Kling, CPA, MST
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OFFICE HOURS

Tuesdays and Thursdays 2:00 p.m. – 3:30 p.m. in ACC 232B
And by appointment on Mondays and Wednesdays

EMERGENCY INFO

USC Emergencies: 213-740-4321
USC Public Safety—Non Emergencies: 213-740-6000
USC Emergency Info Line: 213-740-9233
USC Information Line: 213-740-2311 or KUSC Radio (91.5 FM)

REQUIRED TEXTS

Bittker & Eustice, *Federal Income Taxation of Corporations & Shareholders* WG&L Federal online treatise
(Available online through RIA Checkpoint at no cost to students)

Eustice, Kuntz & Bogdanski, *Federal Income Taxation of S Corporations* WG&L Federal online treatise
(Available online through RIA Checkpoint at no cost to students)

RECOMMENDED TEXT

Burke, *Federal Income Taxation of Corporations and Shareholders*,
8th Edition West Nutshell Series (NOTE: published 11/28/2018)

Available in paperback or eBook directly from the publisher at

http://store.westacademic.com/Burkes_Federal_Income_Taxation_of_Corporations_and_Shareholders_in_a_Nutshell_8th_9781642425673.html

COURSE LEARNING OUTCOMES

Upon taking this course, students will be able to:

1. Determine the tax consequences to each party of the formation of a corporation.
2. Differentiate between debt and equity and the impact on both the corporation and its shareholders.
3. Calculate the amount of corporate distributions taxable as dividends.
4. Calculate income and other potential corporate-level tax liabilities.
5. Distinguish between a redemption that can be treated as a sale or exchange and one that is taxed as a dividend.
6. Determine the appropriate tax treatment of corporate liquidations.
7. Apply the knowledge learned to analyze specific flow-through taxation and choice of entity issues.

POINTS ASSIGNED TO ASSESSMENTS AND DUE DATES

Preparation, Contribution & Professionalism	115 points	Various class sessions
Quizzes (4 quizzes)	180 points	by Sep 18, Oct 2, Nov 6, Nov 20
Exam #1 – Modules 1 to 6	250 points	Oct 11
Tax Entity Analysis Project	100 points	Nov 30
Final Exam (cumulative)	<u>355 points</u>	Dec 13
Total	<u>1000 points</u>	

IMPORTANT DATES (Session 001)

August 22	First day of classes
September 9	Last day to add course or drop without “W” and receive refund
September 9	Last day to change to pass/no pass
October 7	Last day to withdraw without a “W” or change to letter grade
October 13 to 14	Fall recess
November 11	Last day to drop course with a “W”
November 23 to 27	Thanksgiving holiday break
December 2	Last day of classes
December 3 to 6	Study days
December 7 to 14	Final examinations
December 15	Session ends

COURSE POLICIES

PREPARATION, CONTRIBUTION, AND PROFESSIONALISM

Active class participation is important in achieving the learning objectives for this course. Your preparation, contribution, and professionalism produce a more valuable experience for you as well as for your classmates. Lack of preparation, contribution, or professionalism will impact your course grade.

- a. Classroom attendance:
 - i. Unless students provide an accommodation letter from USC’s [Office of Student Accessibility Services](#) or from Marshall detailing visa or travel restrictions, attendance and active participation is expected in the classroom.

- ii. Any student with such accommodations should submit their accommodation document to me as soon as possible to discuss appropriate alternatives.
 - iii. Students who are experiencing illness should not attend class in person. Please inform me **in advance** of any class sessions that you cannot attend for medical reasons. Students will not be penalized for not attending class in person under these circumstances.
- b. Discussion questions will be presented and discussed as indicated in the syllabus. Discussion questions will not be collected, but your preparation, contribution, and professionalism score is based on advance preparation of the problems and effective presentation when called upon.
- c. Students should be prepared to discuss the materials assigned for each class. Effective contribution during the class sessions consists of analyzing, commenting, questioning, discussing, and building on others' contributions. Contribution may be evaluated as follows:
 - i. *Outstanding Contribution*: You volunteer responses and your contributions reflect considerable preparation and familiarity with the material. Your comments or questions create a spring-board for discussion and add to the learning in the class.
 - ii. *Good Contribution*. You volunteer comments less frequently but when called upon you demonstrate preparedness. You are able to add value to the classroom discussion.
 - iii. *Minimal Contribution*. You contribute minimally, but are generally quiet and don't add much to the discussion.
 - iv. *No Contribution*. You say little or nothing in class. When called upon, you are unprepared to answer.
- d. Professionalism in the classroom will be expected at all times. Because the university classroom is a place designed for the free exchange of ideas, we must show respect for one another in all circumstances. We show respect for one another by exhibiting patience and courtesy in our exchanges. Appropriate language and restraint from verbal attacks upon those whose perspectives differ from your own is a minimum requirement. Courtesy and kindness is the expected norm for USC students.
- e. Laptops are permitted only for accessing class materials and taking notes. Accessing websites, materials, or other content unrelated to class while class is in session is considered unprofessional and will impact your contribution and professionalism grade. Cell phones and laptops need to be silenced.

QUIZZES AND EXAMS

Four quizzes and two exams will be taken during the course as indicated in the syllabus. Quizzes and exams must be completed by the due date as indicated in the syllabus and Blackboard.

All quizzes and exams will be “open book” (Code, Regs, slides, notes, and assigned readings) and open notes.

Make up exams will generally not be given, except in the case of a well-documented emergency, unforeseen circumstance or conflict with a religious observance, and arranged for in advance with the professor.

TAX ENTITY ANALYSIS PROJECT

Instructions will be posted in Blackboard. The project will be completed in small groups. Students will be graded on the accuracy of the requested information as well as the quality of the deliverable, including the mechanics of good writing.

RECORDINGS, CLASS NOTES AND COURSE MATERIAL COPYRIGHTS

Students may not record any lecture, class discussion or meeting with me without my prior express written permission. The word “record” or the act of recording includes, but is not limited to, any and all means by which sound or visual images can be stored, duplicated or retransmitted whether by an electro-mechanical, analog, digital, wire, electronic or other device or any other means of signal encoding. I reserve all rights, including copyright, to lectures, course syllabi and related materials, including summaries, PowerPoint slides, prior exams, answer keys, and all supplementary course materials (collectively known as “Course Materials”) available to the students enrolled in class whether or not posted on Blackboard or otherwise. **Course Materials may not be reproduced, distributed, copied, or disseminated in any media or in any form, including but not limited to all public and private file sharing websites by anyone other than me or my designee without my express written permission.** Exceptions are made for students who have made prior arrangements with the Office of Student Accessibility Services and me.

Notes made by students on a university class or lecture may only be made for purposes of individual or group study, or for other non-commercial purposes that reasonably arise from the student’s membership in the class or attendance at the university. This restriction also applies to any information distributed, disseminated or in any way displayed for use in relationship to the class, whether obtained in class, via email or otherwise on the Internet, or via any other medium. **Course Materials (defined above) include student-prepared materials based on course content.**

Actions in violation of this policy constitute a violation of the USC Student Conduct Code and may subject an individual or entity to university discipline and/or legal proceedings.

SELF-ASSESSMENT EXERCISES (OPTIONAL)

Each module has self-assessment exercises which will assist in determining what material is understood and where you should consider re-reviewing some of the material. The questions will

come from the assigned materials you should have reviewed prior to class, including textbook reading.

You can attempt these optional exercises as often as necessary to reinforce your learning of the material. The self-assessment exercises will be available for the entire semester. These exercises are not required and are not scored.

LATE ASSIGNMENTS

Assignments (e.g., Quizzes, Exams, and Tax Entity Analysis Project) submitted late will not be accepted and will earn a score of zero, except in the case of a conflict with a religious observance, well-documented emergency or unforeseen circumstance to be approved by the professor in his sole and absolute discretion. Extra credit assignments will not be available.

Students will typically receive a system generated email when Blackboard receives a submission. Additionally, students will be able to see their submissions in the gradebook. Students have sole responsibility for confirming their assignment submissions were validly received by Blackboard.

LEVENTHAL AND MARSHALL GRADING STANDARDS

This course adheres to the USC Leventhal School of Accounting and Marshall School of Business grading Standards for graduate programs. In general, final course grades at the graduate level in a core course average approximately B+ (3.3) but may vary based on class performance. For elective courses, the class average is usually higher (approximately 3.5), which is between a B+ and an A-. You must receive a C or better to pass a required class, and you must have an overall B average (3.0 minimum) from all your courses in order to graduate from USC. The graded elements of this course are listed in this syllabus along with information about how they will be evaluated.

LEVENTHAL PROGRAM LEARNING OUTCOMES

The Student Learning Outcomes developed for this program by the USC Leventhal faculty and administration and filed with the AACSB, the accrediting body for accounting and business schools, can be found [here](#). This course will deal primarily with learning outcomes #1, 2, and 3, and to a lesser extent with learning outcomes #4 and #5.

OPEN EXPRESSION AND RESPECT FOR ALL

An important goal of the educational experience at USC Marshall is to be exposed to and discuss diverse, thought-provoking, and sometimes controversial ideas that challenge one's beliefs. In this course we will support the values articulated in the USC Marshall "[Open Expression Statement](#)."

Statement on Academic Conduct and Support Systems

Academic Conduct:

Plagiarism – presenting someone else’s ideas as your own, either verbatim or recast in your own words – is a serious academic offense with serious consequences. Please familiarize yourself with the discussion of plagiarism in SCampus in Part B, Section 11, “Behavior Violating University Standards” policy.usc.edu/scampus-part-b. Other forms of academic dishonesty are equally unacceptable. See additional information in SCampus and university policies on [Research and Scholarship Misconduct](#).

Students and Disability Accommodations:

USC welcomes students with disabilities into all of the University’s educational programs. The Office of Student Accessibility Services (OSAS) is responsible for the determination of appropriate accommodations for students who encounter disability-related barriers. Once a student has completed the OSAS process (registration, initial appointment, and submitted documentation) and accommodations are determined to be reasonable and appropriate, a Letter of Accommodation (LOA) will be available to generate for each course. The LOA must be given to each course instructor by the student and followed up with a discussion. This should be done as early in the semester as possible as accommodations are not retroactive. More information can be found at osas.usc.edu. You may contact OSAS at (213) 740-0776 or via email at osasfrontdesk@usc.edu.

Support Systems:

Counseling and Mental Health - (213) 740-9355 – 24/7 on call
studenthealth.usc.edu/counseling

Free and confidential mental health treatment for students, including short-term psychotherapy, group counseling, stress fitness workshops, and crisis intervention.

National Suicide Prevention Lifeline - 1 (800) 273-8255 – 24/7 on call
suicidepreventionlifeline.org

Free and confidential emotional support to people in suicidal crisis or emotional distress 24 hours a day, 7 days a week.

Relationship and Sexual Violence Prevention Services (RSVP) - (213) 740-9355(WELL), press “0” after hours – 24/7 on call
studenthealth.usc.edu/sexual-assault

Free and confidential therapy services, workshops, and training for situations related to gender-based harm.

Office for Equity, Equal Opportunity, and Title IX (EEO-TIX) - (213) 740-5086
eeotix.usc.edu

Information about how to get help or help someone affected by harassment or discrimination, rights of protected classes, reporting options, and additional resources for students, faculty, staff, visitors, and applicants.

Reporting Incidents of Bias or Harassment - (213) 740-5086 or (213) 821-8298

usc-advocate.symplicity.com/care_report

Avenue to report incidents of bias, hate crimes, and microaggressions to the Office for Equity, Equal Opportunity, and Title for appropriate investigation, supportive measures, and response.

The Office of Student Accessibility Services (OSAS) - (213) 740-0776

osas.usc.edu

OSAS ensures equal access for students with disabilities through providing academic accommodations and auxiliary aids in accordance with federal laws and university policy.

USC Campus Support and Intervention - (213) 821-4710

campussupport.usc.edu

Assists students and families in resolving complex personal, financial, and academic issues adversely affecting their success as a student.

Diversity, Equity and Inclusion - (213) 740-2101

diversity.usc.edu

Information on events, programs and training, the Provost's Diversity and Inclusion Council, Diversity Liaisons for each academic school, chronology, participation, and various resources for students.

USC Emergency - UPC: (213) 740-4321, HSC: (323) 442-1000 – 24/7 on call

dps.usc.edu, emergency.usc.edu

Emergency assistance and avenue to report a crime. Latest updates regarding safety, including ways in which instruction will be continued if an officially declared emergency makes travel to campus infeasible.

USC Department of Public Safety - UPC: (213) 740-6000, HSC: (323) 442-120 – 24/7 on call

dps.usc.edu

Non-emergency assistance or information.

Office of the Ombuds - (213) 821-9556 (UPC) / (323-442-0382 (HSC)

ombuds.usc.edu

A safe and confidential place to share your USC-related issues with a University Ombuds who will work with you to explore options or paths to manage your concern.

Occupational Therapy Faculty Practice - (323) 442-3340 or otfp@med.usc.edu

chan.usc.edu/otfp

Confidential Lifestyle Redesign services for USC students to support health promoting habits and routines that enhance quality of life and academic performance.

ACCT 561T SCHEDULE

MODULE 1: Formation of a Corporation I	
Learning Outcomes	<ol style="list-style-type: none"> 1. Identify and apply the basic requirements for application of Section 351 and Section 1032. 2. Calculate the consequences of Sections 351 and 1032 for shareholders and corporations, relating to gains/losses, basis, and holding period. 3. Compare the treatment of a shareholder transferring property and services under Section 351.
Readings	IRC §§ 351, 358, 362, 368(c), 1032, 1223(1), 1223(2) Regs §§ 1.351-1; 1.362-4(b), (g), (h), Examples 1, 5 and 6 Rev Proc 77-37, §3.07, 1977-2 CB 568. B&E ¶¶ 3.01, 3.02, 3.07, 3.08, 3.09, 3.10[1], [4], 3.11, 3.12[1]
Tuesday, Aug 23	PRE-WORK: Read Syllabus and complete assigned readings
Thursday, Aug 25	PRE-WORK: Prepare answers for posted discussion questions so that you can respond if called on during class

MODULE 2: Formation of a Corporation II	
Learning Outcomes	<ol style="list-style-type: none"> 1. Determine the tax treatment of “boot” under Section 351, including the allocation of boot gain to multiple properties. 2. Calculate the recognized gain when a shareholder receives an installment note in a 351 transaction. 3. Analyze the tax treatment of a contribution of capital for the corporation, shareholders and non-shareholders. 4. Evaluate the business considerations of issuing debt versus equity.
Readings	IRC §§ 61(a)(11), 108(e), 118, 357, 385, 453 Regs §§ 1.357-1, 1.357-2 Prop. Reg. §§ 1.351-2, § 1.453-1(f)(3)(ii) B&E ¶¶ 3.05, 3.06, 3.10[3], 3.13, 4.01, 4.02[1], [2], [3], 4.02[4][d], 4.03[1], [3]
Tuesday, Aug 30	PRE-WORK: Complete assigned readings
Thursday, Sep 1	PRE-WORK: Prepare answers for posted discussion questions so that you can respond if called on during class

	Modules 1 and 2 recap and review
Learning Outcomes	Review outcomes of Modules 1 and 2.
Tuesday, Sep 6	Bring questions on the materials, if any, and participate during the in-class review

	MODULE 3: Operational Issues and Limitations
Learning Outcomes	<ol style="list-style-type: none"> 1. Determine corporate taxable income and income tax liability. 2. Explain the rules for net operating losses. 3. Determine the tax treatment on the disposition or worthlessness of debt and equity.
Readings	<p>IRC §§ 11, 162(m), 163(j), 166, 170(b)(2), 170(d)(2), 172, 243, 246, 248, 1211(a), 1212(a)</p> <p>Regs § 1.248-1</p> <p>B&E ¶¶ 5.01 to 5.03 (excluding 5.03[5] to [7], [9], [10]), 5.05 to 5.05[2], 5.05[7][a] to [c], 5.06[1]</p>
Thursday, Sep 8	PRE-WORK: Complete assigned readings
Tuesday, Sep 13	PRE-WORK: Prepare answers for posted discussion questions so that you can respond if called on during class

	Quiz 1
Learning Outcomes	Confirm outcomes of Modules 1 through 3.
Assignment	Take the 30-minute online quiz. The exam link opens on Tuesday, September 13 at 9:30 am and closes on Sunday, September 18 at 11:30 pm.

	MODULE 4: Non-Liquidating Distributions
Learning Outcomes	<ol style="list-style-type: none"> 1. Determine the tax consequences of a corporate distribution of cash or property, including the impact on Current and Accumulated Earnings and Profits. 2. Identify when a constructive dividend occurs. 3. Compute the shareholder's basis in property received pursuant to a corporate distribution.
Readings	<p>IRC §§ 301, 311, 312, 316, 317, 336(b)</p> <p>Treas. Reg. §§ 1.301-1(a) to (m); 1.312-1; 1.312-6; 1.312-7; 1.312-15; 1.316-1(a); 1.316-2</p> <p>Rev Rul 74-164</p> <p>B&E ¶¶ 8.01 to 8.06, 8.20 to 8.23</p>
Thursday, Sep 15	PRE-WORK: Complete assigned readings
Tuesday, Sep 20	PRE-WORK: Prepare answers for posted discussion questions so that you can respond if called on during class

MODULE 5: Stock Redemptions & Partial Liquidations	
Learning Outcomes	<ol style="list-style-type: none"> 1. Apply the constructive ownership rules to allocate ownership of an entity. 2. Determine when any of the Section 302(b) tests will apply to treat a redemption as a sale or exchange. 3. Identify the tax consequences when a redemption is treated as a sale or exchange versus a Section 301 distribution.
Readings	IRC §§ 302, 312(n)(7), 318 Reg §§ 1.302-3, 1.302-4 B&E ¶¶ 9.01 to 9.05, 9.07 (excluding 9.07[3][b]), 9.22[1] first paragraph, 9.22[2] first two paragraphs, 9.22[3], 9.24[1] to [2]
Thursday, Sep 22	PRE-WORK: Complete assigned readings
Tuesday, Sep 27	PRE-WORK: Prepare answers for posted discussion questions so that you can respond if called on during class

Quiz 2	
Learning Outcomes	Confirm outcomes of Modules 4 and 5.
Assignment	Take the 30-minute online quiz. The exam link opens on Tuesday, September 27 at 9:30 am and closes on Sunday, October 2 at 11:30 pm.

MODULE 6: Stock Dividends & Section 306 Stock	
Learning Outcomes	<ol style="list-style-type: none"> 1. Demonstrate the rules pursuant to Section 305 regarding stock dividends, including exceptions to its application. 2. Determine when a shareholder has received Section 306 stock. 3. Calculate the tax consequences of dispositions of Section 306 stock.
Readings	IRC §§ 305 to 307 Reg §§ 1.305-1 to -7, 1.306-1 to -3 B&E ¶¶ 8.40 to 8.42, 8.60 to 8.65
Thursday, Sep 29	PRE-WORK: Complete assigned readings
Tuesday, Oct 4	PRE-WORK: Prepare answers for posted discussion questions so that you can respond if called on during class

Exam review	
Learning Outcomes	Review outcomes of Modules 1 through 6.
Thursday, Oct 6	Bring questions on the materials, if any, and participate during the in-class review

	Exam #1
Learning Outcomes	Confirm outcomes of Modules 1 through 6.
Assignment	Take exam during regular class session on Tuesday, October 11

	MODULE 7: Complete Liquidations
Learning Outcomes	1. Compute the tax consequences for a liquidating corporation and its shareholders in a complete liquidation.
Readings	IRC §§ 331, 334, 336 Reg §§ 1.331-1, 1.332-2(c) Rev Rul 85-48 B&E ¶¶ 10.20, 10.21[1] to [3], 10.22 to 10.25
Tuesday, Oct 18	PRE-WORK: Complete assigned readings
Thursday, Oct 20	PRE-WORK: Prepare answers for posted discussion questions so that you can respond if called on during class

	C corporation wrap-up and S corporation introduction
Learning Outcomes	Review outcomes of Modules 1 and 7 and briefly introduce S corporation topics.
Tuesday, Oct 25	Bring questions on the materials, if any, and participate during the in-class review

	MODULE 8: S corporation eligibility and election
Learning Outcomes	1. Define restrictions on S corporation eligibility 2. Explain election requirements
Readings	IRC §§ 1361, 1362(a), (b), (c), (f), (g) Reg §§ 1.1361-1, -2, -3, -4(a)(1) and (2); 1.1362-1, -6 Rev Rul 94-43, Rev Proc 2013-30, IRS Form 2553 and Instructions EKB ¶¶ 3.01, 3.03[1], [2], [6], [7], [8], [13], [14], [15], 3.07, 3.08[1], [2], [3][a], [b][i], 3.09[1], 3.10[1][a], 4.01, 4.02, 4.06[1], [2], [3], 4.07, 4.08, 4.09 Skim EKB ¶¶ 3.03[9], [11], [12], 3.04, 4.03
Thursday, Oct 27	PRE-WORK: Complete assigned readings
Tuesday, Nov 1	PRE-WORK: Prepare answers for posted discussion questions so that you can respond if called on during class

	Quiz 3
Learning Outcomes	Confirm outcomes of Modules 7 and 8.
Assignment	Take the 30-minute online quiz. The exam link opens on Tuesday, November 1 at 9:30 am and closes Sunday, November 6 at 11:30 pm.

	MODULE 9: S corporation allocations; stock and debt basis
Learning Outcomes	<ol style="list-style-type: none"> 1. Determine the method and tax consequences of allocations 2. Calculate and apply the stock and debt basis rules 3. Compare S corporation debt with the tax result in a partnership or LLC
Readings	<p>IRC §§ 1366, 1367, 1377(a)</p> <p>Reg §§ 1.1366-1, -2(a), 1.1367-1,-2, 1.1368-1(g)(2), 1.1377-1</p> <p>Rev Ruls 64-162, 68-537, 74-44</p> <p>EKB ¶¶ 7.07[1], [2], 7.13, 9.01[1], 9.02[1], [2], 9.03, 9.04, 11.01, 11.02[6], 11.05</p>
Thursday, Nov 3	PRE-WORK: Complete assigned readings
Tuesday, Nov 8	PRE-WORK: Prepare answers for posted discussion questions so that you can respond if called on during class

	MODULE 10: S corporation distributions
Learning Outcomes	<ol style="list-style-type: none"> 1. Identify types of S corporation distributions 2. Calculate the tax consequences of various S corporation distributions 3. Determine planning opportunities with distributions of property
Readings	<p>IRC § 1368</p> <p>Reg § 1.1368-1, -2, -3</p> <p>EKB ¶¶ 8.01[1], [2], 8.02[1][a], [2], [4], [5], 8.03, 8.04[1], [2][a] to [c], [3], [4], [6][a] to [c], [7] [a] to [d], [9], 9.03[4][b]</p>
Thursday, Nov 10	PRE-WORK: Complete assigned readings
Tuesday, Nov 15	PRE-WORK: Prepare answers for posted discussion questions so that you can respond if called on during class

	Quiz 4
Learning Outcomes	Confirm outcomes of Modules 9 and 10.
Assignments	Take the 30-minute online quiz. The exam link opens on Tuesday, November 15 at 9:30 am and closes on Sunday, November 20 at 11:30 pm.

MODULE 11: Other corporate level taxes	
Learning Outcomes	1. Describe basic judicial doctrines regarding corporate taxation 2. Calculate the potential other corporate level taxes
Readings	IRC §§ 531 to 537, 541 to 543, 545, 1362(d)(3), 1363, 1371, 1374, 1375 Reg §§ 1.1374-1, -2, -3, -4(a), (b) B&E ¶¶ 1.05[2][b] – [d], 3.17[6], 7.01 – 7.09, 7.20 – 7.24 EKB ¶¶ 7.06[1], [3], [4][a] through [h]
Thursday, Nov 17	PRE-WORK: Complete assigned readings
Tuesday, Nov 22	PRE-WORK: Prepare answers for posted discussion questions so that you can respond if called on during class

Tax Entity Analysis Project	
Learning Outcomes	1. Compare taxation of different entity choices 2. Identify impact of entity choice on given factual example
Tuesday, Nov 29	PRE-WORK: See Blackboard for instructions Work on Tax Entity Analysis project
Wednesday, Nov 30	In-Class Discussion in Professor Mills' class

Exam review	
Learning Outcomes	Review outcomes of Modules 1 through 11.
Thursday, Dec 1	Bring questions on the materials, if any, and participate during the in-class review

Final Exam	
Learning Outcomes	Confirm outcomes of Modules 1 through 11.
Assignment	Take on Tuesday, December 13 from 4:30 pm to 6:30 pm with the location TBD