

SYLLABUS

Instructor:

Name: Marissa R. Nelson, CPA (she/her)

Office Location: Fisher Hall 400C

Email: nelson.1495@osu.edu

Office Hours: Tuesday/Thursday 1:00pm – 2:00pm, and by appointment

Class Meeting Schedule:

Section 4319 Tuesday/Thursday 9:35am – 10:55am Gerlach Hall 355

Course Materials

Required:

- Taxation of Individuals and Business Entities 2024 Edition by Spilker, Ayers, Barrick, Lewis, Robinson, Weaver, and Worsham
- McGraw-Hill's Connect LMS access.
- Notebook
- Basic 4-function Calculator
- Writing Utensils

Course Description

This course covers the fundamentals of the federal income tax and how it influences taxpayer decisions. Emphasis is on the individuals and businesses organized as proprietorships, but rules generally applicable to all taxpayers are covered.

Course Objective

This course is designed to introduce students to concepts and practices relevant to federal tax law, with a primary focus on the taxation of individuals and small business owners. The course will provide the opportunity for students to build a foundational understanding of taxation, with emphasis on law, application, planning, decision-making, and research.

Communication

I regularly use the course announcements feature in Carmen to announce schedule changes and other important information. It is your responsibility to ensure that your Carmen and email settings are such that you receive these announcements on a timely basis.

I do not check or respond to either Carmen email or my buckeyemail address. Please email me directly at nelson.1495@osu.edu.

Syllabus is subject to change

This syllabus is subject to change as I deem necessary to protect the integrity of the course. You will be informed promptly of any changes via Carmen Announcement. The most up-to-date version of the syllabus can always be found on Carmen.

Use of artificial intelligence (AI): Use of artificial intelligence (AI)-powered programs, including but not limited to ChatGPT, for course assignments must be first discussed and permitted by the faculty instructor. The scope of use may range from not permitted (with exception of AI-powered search engines such as Google, Bing, etc.) to a broader spectrum of allowed applications. When AI-powered programs are permitted, and used by students, the scope of use and content must be specified and referenced by students accordingly. Students are expected to be aware of the shortcomings of use of AI-powered programs, including risk of academic misconduct (e.g., plagiarism; etc.).

Unless I specify otherwise, in writing, the use of any AI-generated content in any deliverables in this course will be considered academic misconduct and will be acted on as such

How to succeed in this course

- Read the chapter before we cover it in class.
- Complete the prep work. Take notes, including any questions that come up as you read.
- Come to class.
- Ask questions.
- Complete Connect practice problems on a timely basis.
- Participate fully in workshops and group projects.
- If you are struggling with a concept, let me know. I'm here to help.
- If you have a situation that comes up that may affect your ability to fully participate in the learning activities or to complete your assignments on time, let me know as soon as possible. The sooner you tell me the more options I have to help.

Grading

Letter grades will be assigned according to the University standard grading scale. I reserve the right to curve and/or adjust the weights of grades as necessary in order to fairly represent the workload, effort, and mastery level of the class.

Please note: You will receive the grade that you earn. In order to be fair to all students I do not entertain requests for extra credit or special consideration regarding grade cut-offs.

Learning Activities & Assessments

Prep work- ungraded

Before we cover a topic in class, you should read the corresponding chapter in your textbook. Take notes and make a list of questions you have so that we can go over them in class. After you take notes go back through them and highlight or flag important points.

Do not take the fact that this category is ungraded to mean that it is something you can skip. This is the most important part of the process because it sets you up for success on the rest of the learning activities.

Connect Homework - 10% grade weight

Homework problems must be completed via Connect. You have unlimited attempts. You are welcome to collaborate with your classmates, so long as it is done with integrity.

The due dates listed in Carmen and Connect are my recommendation for you to stay on track. Connect problems may be completed for full credit any time before the day of the quiz that covers that chapter.

Projects – 40% grade weight

These will be completed in groups. We will workshop these during class if time permits. I **STRONGLY** encourage you to complete these *in* groups and *during* the workshop time.

Projects must be submitted *on time* and *in proper format* in order to be graded. Late projects will not be accepted without prior written approval from me.

PLEASE NOTE: Group assignments are to be completed as a group. This means working together. Splitting up assignments and/or taking credit for work that you did not significantly contribute to is an academic integrity violation and will result in a score of zero.

Quizzes – 50% grade weight

There will be 5 equally weighted quizzes, as outlined on the schedule. You should think of these quizzes as short exams.

The lowest quiz grade will be dropped. This is to accommodate for illnesses, emergencies, and the like. Therefore, there will be **NO MAKEUP QUIZZES**.

Additional University Policies and Resources

You can find a list of university policies and resources at go.osu.edu/UPolicies, but here are a few important ones.

ACADEMIC MISCONDUCT

Academic integrity is essential to maintaining an environment that fosters excellence in teaching, research, and other educational and scholarly activities. Thus, The Ohio State University and the Committee on Academic Misconduct (COAM) expect that all students have read and understand the University's [Code of Student Conduct](#), and that all students will complete all academic and scholarly assignments with fairness and honesty. Students must recognize that failure to follow the rules and guidelines established in the University's Code of Student Conduct and this syllabus may constitute Academic Misconduct.

The Ohio State University's Code of Student Conduct (Section 3335-23-04) defines academic misconduct as: Any activity that tends to compromise the academic integrity of the University or subvert the educational process. Examples of academic misconduct include (but are not limited to) plagiarism, collusion (unauthorized collaboration), copying the work of another student, and possession of unauthorized materials during an examination. Ignorance of the University's Code of Student Conduct is never considered an excuse for academic misconduct, so I recommend that you review the Code of Student Conduct and, specifically, the sections dealing with academic misconduct.

If I suspect that a student has committed academic misconduct in this course, I am obligated by University Rules to report my suspicions to the Committee on Academic Misconduct. If COAM determines that you have violated the University's Code of Student Conduct (i.e., committed academic misconduct), the sanctions for the misconduct could include a failing grade in this course and suspension or dismissal from the University.

If you have any questions about the above policy or what constitutes academic misconduct in this course, please contact me. You can also review these resources:

- [Committee on Academic Misconduct](https://go.osu.edu/coam) (go.osu.edu/coam)
- [Ten Suggestions for Preserving Academic Integrity](https://go.osu.edu/ten-suggestions) (go.osu.edu/ten-suggestions)
- [Eight Cardinal Rules of Academic Integrity](https://go.osu.edu/cardinal-rules) (go.osu.edu/cardinal-rules)

ARTIFICIAL INTELLIGENCE AND ACADEMIC INTEGRITY

There has been a significant increase in the popularity and availability of a variety of generative artificial intelligence (AI) tools, including ChatGPT, Sudowrite and others. These tools will help shape the future of work, research and technology but when used in the wrong way, they can stand in conflict with academic integrity at Ohio State.

All students have important obligations under the [Code of Student Conduct](#) to complete all academic and scholarly activities with fairness and honesty. Our professional students also have the responsibility to uphold the professional and ethical standards found in their respective academic honor codes. Specifically, students are not to use unauthorized assistance in the laboratory, on field

work, in scholarship or on a course assignment unless such assistance has been authorized specifically by the course instructor. In addition, students are not to submit their work without acknowledging any word-for-word use and/or paraphrasing of writing, ideas or other work that is not your own. These requirements apply to all students undergraduate, graduate, and professional.

To maintain a culture of integrity and respect, these generative AI tools should not be used in the completion of course assignments unless an instructor for a given course specifically authorizes their use. Some instructors may approve of using generative AI tools in the academic setting for specific goals. However, these tools should be used only with the explicit and clear permission of each individual instructor, and then only in the ways allowed by the instructor.

[RESOURCES FROM THE DRAKE INSTITUTE FOR TEACHING AND LEARNING](#)
[RESOURCES FROM THE TEACHING AND LEARNING RESOURCE CENTER](#)
[COMMITTEE ON ACADEMIC MISCONDUCT \(COAM\)](#)

YOUR MENTAL HEALTH

As a student you may experience a range of issues that can cause barriers to learning, such as strained relationships, increased anxiety, alcohol/drug problems, feeling down, difficulty concentrating and/or lack of motivation. These mental health concerns or stressful events may lead to diminished academic performance or reduce a student's ability to participate in daily activities. The Ohio State University's Student Life Counseling and Consultation Service (CCS) is here to support you. If you find yourself feeling isolated, anxious or overwhelmed, [on-demand mental health resources](#) (go.osu.edu/ccsondemand) are available. You can reach an on-call counselor when CCS is closed at [614-292-5766](tel:614-292-5766). **24-hour emergency help** is available through the [National Suicide Prevention Lifeline website](https://www.suicidepreventionlifeline.org) (suicidepreventionlifeline.org) or by calling [1-800-273-8255\(TALK\)](tel:1-800-273-8255). [The Ohio State Wellness app](#) (go.osu.edu/wellnessapp) is also a great resource.

DISABILITY STATEMENT (WITH ACCOMMODATIONS FOR COVID)

The university strives to maintain a healthy and accessible environment to support student learning in and out of the classroom. If you anticipate or experience academic barriers based on your disability (including mental health, chronic, or temporary medical conditions), please let me know immediately so that we can privately discuss options. To establish reasonable accommodations, I request that you register with Student Life Disability Services. After registration, make arrangements with me as soon as possible to discuss your accommodations so that they may be implemented in a timely fashion. You can connect with them at slds@osu.edu; 614-292-3307; or slds.osu.edu. or in person at 98 Baker Hall, 113 W. 12th Ave.

If you are isolating while waiting for a COVID-19 test result, please let me know immediately. Those testing positive for COVID-19 should refer to the Safe and Healthy Buckeyes site for resources. Beyond five days of the required COVID-19 isolation period, I may rely on Student Life Disability Services to establish further reasonable accommodations.
