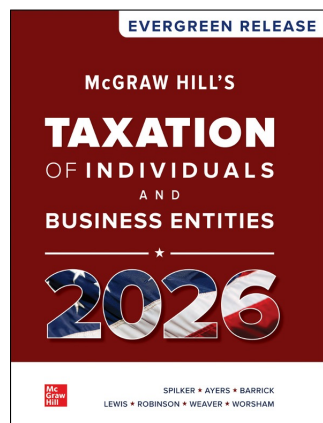


**ACCTMIS 3400 Tax Accounting I Syllabus****Instructor:****Teaching Assistant:**

Name:	Kathy Wantuch, JD, LL.M., CPA	Matthew Morsfield
Department:	Department of Accounting & MIS	
Office Location:	440 Fisher Hall	
Email:	wantuch.1@osu.edu	morsfield.3@osu.edu
Office Hours:	Zoom and In-Office (Schedule HERE)	

Class Meeting Schedule:

- Class 2006, *TuTh 11:10AM - 12:30PM* *Schoenbaum Hall 305* (08/26/2025 - 12/10/2025)
- Class 2007, *TuTh 12:45PM - 2:05PM* *Schoenbaum Hall 305* (08/26/2025 - 12/10/2025)

Course Materials / Software:

This is a CarmenBooks course section. You will have direct access to the text in Canvas.

Taxation of Individuals and Business Entities, Evergreen Release by Spilker et al. ([McGraw](#)-Hill Publishers), with access to McGraw-Hill online homework system (CONNECT).

Please register with CONNECT via the “McGraw-Hill Connect” link in Canvas.

Course Description:

In this course, you'll learn the basics of the U.S. federal income tax system and how taxes affect the decisions people and businesses make. We'll focus on individual taxpayers and sole proprietorships, but also cover rules that apply to everyone. You'll work with real-world examples, IRS forms, and tax law sources to understand how income is taxed, what deductions and credits are available, and how tax planning works.

Course Learning Outcomes:

Upon successful completion of this course, students will be able to:

1. Apply U.S. federal income tax concepts to determine gross income, deductions, and credits for individual taxpayers and sole proprietorships.

2. Identify and evaluate applicable tax rules and requirements using authoritative sources, including the Internal Revenue Code, Treasury Regulations, IRS guidance, and court decisions.
3. Prepare and analyze basic individual income tax returns using IRS forms and schedules, incorporating both compliance and tax planning considerations.

Grading and Evaluation:

Per the Undergraduate Program guidelines for the Fisher College of Business, the target average GPA for this course is between **2.9 and 3.3**. Final grades will reflect individual performance relative to course standards and peer performance while maintaining compliance with these guidelines.

Extra points obtained in one graded component will be capped at the category value (i.e., 305/300 Connect Assignment points = 300 Assignment points) and will not carry over to other categories. Make-up exams will be given only in cases of documented emergencies or excused absences. Requests for grades to be rounded up will NOT be entertained (i.e., 89.8% is a B+). The point scale and grading scale are as follows:

Evaluation Criteria:

Graded Components	Points	Type
Connect Homework	200	O 🗨️
Exams (Three)	600	N ⬆️
Other Assignments	100	
Attendance & Participation	<u>100</u>	
TOTAL	1000	

Requirements for each form of graded component. Failing to follow these will represent academic misconduct. See below.

Independent Work [N ⬆️]: Strictly non-collaborative, original individual work. You may discuss this assignment with your instructor only. Discussions with other individuals, either in person or electronically, are strictly prohibited.

Collaboration Required [C 🗨️]: An explicit expectation for collaboration among students either in class or outside of class (i.e. group work).

Collaboration Optional [O 🗨️]: Students are permitted, but not required, to discuss the assignment or ideas with each other. However, all submitted work must be one's original and individual creation.

Grading Scale:		Points
A	93 – 100%	4.0
A -	90 – 92.9%	3.7
B +	87 – 89.9%	3.3
B	83 – 86.9%	3.0
B -	80 – 82.9%	2.7
C +	77 – 79.9%	2.3
C	73 – 76.9%	2.0
C -	70 – 72.9%	1.7
D +	67 – 69.9%	1.3
D	60 – 66.9%	1.0
E	below 60%	0.0

Course Schedule:

Updates to the course schedule may be posted in Canvas.

Additional assignments/notices may be posted in Canvas.

****THIS COURSE SCHEDULE IS SUBJECT TO CHANGE****

DATE	AUTUMN 25	ACCTMIS 3400 TOPIC (*Subject to change)
Tuesday	August 26	Chapter 1 - An Introduction to Tax
Thursday	August 28	Chapter 1 - An Introduction to Tax & Chapter 4 - Individual Income Tax Overview, Dependents, and Filing Status
Tuesday	September 2	Chapter 4 - Individual Income Tax Overview, Dependents, and Filing Status.
Thursday	September 4	"An Inconvenient Tax" (2011) Documentary Viewing
Tuesday	September 9	Chapter 4 - Individual Income Tax Overview, Dependents, and Filing Status
Thursday	September 11	Chapter 5 - Gross Income and Exclusions
Tuesday	September 16	Chapter 5 - Gross Income and Exclusions
Thursday	September 18	Chapter 5 - Gross Income and Exclusions
Tuesday	September 23	EXAM 1
Thursday	September 25	Chapter 6 - Individual Deductions
Tuesday	September 30	Chapter 6 - Individual Deductions; SALT Deduction Lobbying Debate
Thursday	October 2	Chapter 7 - Investments
Tuesday	October 7	Chapter 7 - Investments
Thursday	October 9	Chapter 8 - Individual Income Tax Computation and Tax Credits
Tuesday	October 14	Chapter 8 - Individual Income Tax Computation and Tax Credits
Thursday	October 16	AUTUMN BREAK- NO CLASSES
Tuesday	October 21	Chapter 9 - Business Income, Deductions, and Accounting Methods
Thursday	October 23	Chapter 9 - Business Income, Deductions, and Accounting Methods
Tuesday	October 28	EXAM 2
Thursday	October 30	Chapter 10 - Property Acquisition and Cost Recovery
Tuesday	November 4	Chapter 10 - Property Acquisition and Cost Recovery
Thursday	November 6	Legal Tax Case Analysis
Tuesday	November 11	VETERANS DAY OBSERVED- NO CLASSES
Thursday	November 13	Chapter 11 - Property Dispositions
Tuesday	November 18	Chapter 11 - Property Dispositions
Thursday	November 20	Chapter 12 - Compensation
Tuesday	November 25	TBD
Thursday	November 27	THANKSGIVING DAY- NO CLASSES
Tuesday	December 2	Chapter 12 - Compensation
Thursday	December 4	Review and Wrap-up
Tuesday	December 9	EXAM 3

Academic integrity:

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 (<https://trustees.osu.edu/bylaws-and-rules/code>) and this syllabus may constitute Academic Misconduct (<https://oaa.osu.edu/academic-integrity-and-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.

Disability Services:

The University strives to make all learning experiences as accessible as possible. 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 may 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. SLDS contact information: slds@osu.edu; 614-292-3307; slds.osu.edu; 098 Baker Hall, 113 W. 12th Avenue

Important Disclaimer:

Please understand that my profession is that of a lecturer, not a practicing lawyer. While your questions in this course or during office hours are welcomed and encouraged, nothing I say should be construed as legal advice. Our relationship is that of professor and student, not attorney and client, so the special privileges of the attorney-client relationship won't apply to us.

Copyright:

© The materials used in connection with this course may be subject to copyright protection and are only for the use of students officially enrolled in the course for the educational purposes associated with the course. Copyright law must be considered before copying, retaining, or disseminating materials outside the course.

****THIS COURSE OUTLINE IS SUBJECT TO CHANGE****