



ACCTMIS 3400 Tax Accounting I Syllabus

Instructor:

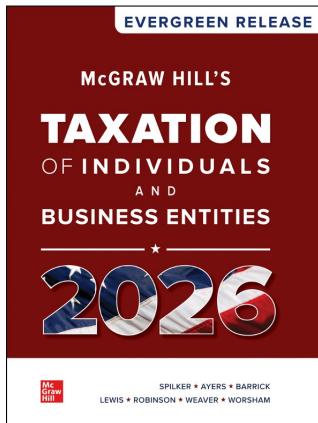
Teaching Assistant:

| | | |
|------------------|---|---------------------|
| 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 | 100 | |
| 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****