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COLLEGE OF BUSINESS

**AMIS 3400H – Tax Accounting I**  
**Spring 2024**  
**Fisher College of Business, OSU**

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<b>Class Day/Time/Location:</b>	Tuesday and Thursday/8:00AM – 9:35AM/Schoenbaum 210
<b>Office Hours:</b>	Tuesday and Thursday 11:30PM – 1:30PM or by appointment

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## **I. Course Objective and Description**

AMIS 3400H, Tax Accounting I, is intended to introduce you to the world of taxation and more specifically to the U.S. federal tax law. After successfully completing this course you should expect:

- To be familiar with different tax systems and concepts and understand the role that taxes play in an organized society and how they impact business and our economy
- To learn the basic concepts of the federal tax law in general and the federal tax law concepts applicable to individuals and businesses more specifically
- To be comfortable researching tax issues and know where to find the answers to basic federal tax questions
- To apply the concepts of the federal tax law to business decision-making
- To be intimately familiar with the basic tax formula for individuals and corporations
- To understand the corporate intersection between U.S. GAAP reporting and federal taxable income and be familiar with how it is reported in financial statements.
- To be prepared to apply what you have learned in a professional setting.

The focus of the class will not be on memorization of a myriad of technical tax rules and regulations, but rather gaining a solid conceptual understanding of the federal tax law and developing the ability to find technical answers that can then be applied to business decisions. As stated in our textbook, the study of taxation “will provide you a unique opportunity to develop an informed opinion about taxation” and to “overcome the mystery” of “tax system[s]”. With this class as a foundation and continued diligence and practice you may become a competent tax professional or a competent business/accounting professional with a great tax background.

## **II. Course Materials/Resources**

- a. Textbook.** *Taxation of Individuals and Business Entities*, 2024 Ed., by Spliker, Ayers, Barrick, Lewis, Robinson, Weaver and Worsham. Publisher: McGraw Hill. Your eBook is included with CONNECT.

- b. **Online Materials.** McGraw Hill Online Homework System (CONNECT). CONNECT is included for this course in the CarmenBooks program. You need not purchase it separately. Connect for our class can be accessed at:

<https://connect.mheducation.com/class/s-hunter-sp-24-tth-800am---920am>

- c. **Additional Course Materials.** I will post additional course materials for the class on Canvas such as:
- i. Class lecture notes and other class materials
  - ii. Homework solutions after the homework has been completed
  - iii. Exam prep materials
- d. Non-programable calculator for exams

### III. Course Format and Miscellaneous Policies

The course is divided into three modules: 1) Tax Policy and Systems; 2) Business Income Taxation; and 3) Individual Income Taxation.

- a. The course will generally be conducted as follows:
- Before Class: Students read new material and complete SmartBook for the assigned material. Completion of SmartBook prior to class will help your comprehension and demonstrate class participation. Students with the next class' assignment will prepare portions of the lecture.
  - During Class: We will review material in more detail and practice exercises together. Assigned students will prepare portions of the lecture. Students will work in teams to complete in-class assignments (some in-class assignments may take additional time outside of class). Once per week, students will present a brief "tax" current event.
  - After Class: Students will take the post-class quiz on the material covered. This quiz will be administered using Canvas. The repetitive process will help comprehension and retention.
  - Team Projects/Exams: Teams will complete three projects and each student individually will take the module exams.

#### b. How to Succeed in this Class

The material covered in 3400H is significantly more complex than in prior accounting classes. This is *not* a class in which you can succeed by merely attending the lecture and studying just before an exam. Your chances of performing well on the quizzes and exams in this class will be greatly improved if you read the assigned textbook chapter and review the examples before our class discussion on the material. Even if you don't completely understand all the material on your first pass through the textbook, you will get much more out of our class discussion if you have already been introduced to the material in the textbook. Also, I recommend actively jotting down notes and questions when reading the text, and regularly re-visiting those notes to assess where you need to allocate more of your study time.

Doing well on exams will require that you read the chapters thoroughly, participate actively in class discussions, take notes in class, and work the suggested practice problems. Problems

will require practice. You will be given many opportunities for practice. The university and college expectations are that students spend two-three hours outside of class for every hour spent in class. Since this course meets 3 hours per week, you should expect to spend 6 hours per week outside of class on course-related work.

#### IV. Course Grading

Grades for the course will be determined according to the following factors and weights:

<i>Factor</i>	<i>Weight</i>
Class Participation	15%
Quizzes	20%
Team Projects (3)	20%
Module Exams	45%
Total	100%

Course requirements are the same for all students. There are no additional points available for “makeup” work nor for “extra credit” unless specifically noted by me. Grading will be based on relative rather than absolute standards if necessary based on the difficulty of the exams and the effort of the class.

Each of the graded items is described below in more detail:

**Class Participation--Smartbook and In-Class Assignments (10%).** You will be required to read the assigned chapter materials and complete the “Smartbook” exercises for that part of the chapter prior to the class when it is discussed. All Smartbook assignments will be available in Canvas and in McGraw Hill Connect. Pre-class Smartbook assignments must be completed and submitted individually unless you are instructed otherwise. Getting help from others (unless otherwise instructed by the professor) constitutes academic misconduct. These assignments will constitute 5% of your grade.

During each class period, you will be separated into random teams to complete specific assignments associated with the lectures. You will have time in class to complete the assignments, but may need to finish some after the class period ends. These assignments will constitute 5% of your grade.

**Class Participation—Lectures and Current Events (5%).** During each class period, assigned students will assist with a portion of the lecture. This will take place in teams of two. Once per week, students will present “tax current events.” These assignments will constitute 5% of your grade.

**Quizzes (20%).** There will be approximately 14 quizzes following class lectures during the semester. Each quiz is worth 2% of your overall grade. I will post the quizzes on Canvas and give you ample time to take them. You will be graded on your 10 highest scores (of approximately 14 quizzes). There are no make-up quizzes. Generally, the quizzes will be open immediately following class and will remain open until noon of the following day.

**Team Projects (20%).** There will be three team projects throughout the semester. Detail on each team project will be available in Canvas. The projects are intended to provide your team an opportunity to apply the concepts learned in a module. This is an important part of your grade, so

plan with your team accordingly. At the end of each project, you will provide an evaluation of each team member which may impact your grade up or down.

**Module Exams (45%).** There will be three exams given in this course, one for each module. You may use a basic non-programable four function calculator during each exam—other calculators will not be permitted. Each exam is worth 13.5% of your final grade. The exam with the highest percentage score will be worth an additional 4.5% of your grade.

Exams are scheduled as noted in the tentative class schedule.

#### Exam Conflicts

- If you require additional time on an exam because of a university-recognized disability, please contact the Office for Disability Services. I need to be informed at least two weeks prior to the exam in question.
- If you have other extraordinary reasons that prevent you from taking an exam, contact me as soon as you know about the conflict, but at least 24 hours prior to the exam. If your conflict is an unexpected emergency and arises within 24 hours of a scheduled exam, contact me as soon as you learn of the conflict. In any case, I must be informed prior to the exam.
- You will only be able to make up an exam for extraordinary reasons and extreme cases (e.g., the death of family member, personal hospitalization, etc.) with proper documentation. The instructor makes each decision of potentially allowing a make-up exam on a case-by-case basis.

In order to be granted permission to be excused from or to make up an exam, you will be asked to provide documented evidence of the conflict:

- A note documenting a visit to health services is not necessarily sufficient to be excused from an exam.
- Minor illnesses, including colds, or fatigue, are examples of unacceptable reasons for missing an exam.
- Illness during the time that a student had intended to study for an exam isn't an excuse for missing a scheduled exam.
- A job interview is usually not an excuse for missing an exam. Do not schedule one on exam dates.
- Any request to reschedule the final exam to accommodate travel plans will be denied.

Students with serious illnesses are encouraged to notify and consult with the Dean's office; it will in turn, provide documentation of the illness to all of the student's professors.

**Class Participation and Contribution ("CPC").** Class preparation, homework effort and individual contribution to your team and classroom experience will constitute a portion of your team project grade. This will be a subjective/holistic evaluation of your contribution to the class and your team. If you have any concerns during the semester regarding this assessment, please schedule a time to visit with me during office hours. If I notice that you could improve in this area I will likely reach out to you. The following subjective factors will be considered when assessing your contribution:

- Class attitude, etiquette, participation and preparation – Your effort and contribution in the classroom should support the learning effort in class and not detract from it. You should

bring positive and enthusiastic energy to the class. Your interactions with your classmates and the instructor should reflect the same.

You should arrive to class or the Zoom meeting on time and during class should not be distracted by cell phones, tablets or your computer. You should have the assigned material and reading completed on time and be prepared to discuss it in class. As a result of your preparation, you should have questions prepared for discussion purposes. I will randomly call on class members.

You are expected to abide by the following guidelines:

- Team/Group work – It is imperative that you are a team player and that you “pull your weight” on your team. Your intellectual and emotional contributions should make a positive contribution to your team. Your team will assess your contribution and provide me with their opinion.
- Ethics and Integrity – I ask that you put in an appropriate effort in the class and not “cut corners” as it relates to character. There should never be a question of honesty on your part. You are also expected to be respectful in your behavior towards others as it relates to harassment in any form. See also class policies.

## **V. Course Policies**

### **a. Announcements/Communication**

Course announcements will routinely be sent via email and via Carmen/Canvas announcements and posted on the 3400 Carmen/Canvas web site. It is your responsibility to check your OSU email account and the website before each class and regularly. I will hold regular office hours each week. I check email frequently and will attempt to respond to all emails as quickly as possible. Email is a great way to communicate, but scheduling office hours is the best way to discuss complicated questions, personal situations, and special requests.

### **b. 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 and this syllabus may constitute “academic misconduct.”

As a student in a top-tier university and business school, you are investing considerable resources (time, money, etc.) in your education. Consequently, you should naturally have significant incentives to learn and excel in this and other classes. Therefore, each student in this course is expected to be familiar with and abide by the principles and standards as set forth in The Ohio State University’s Code of Student Conduct. This document can be viewed at: <https://trustees.osu.edu/bylaws-and-rules/code>

While most students have high standards and behave honorably, like every academic institution we sometimes encounter cases of academic misconduct. It is the obligation of students and faculty to report suspected cases of academic and student misconduct. Students can report suspected violations of academic integrity or student misconduct to faculty or to a program's leadership. All reported cases of academic misconduct are actively pursued and confidentiality is maintained.

**c. Attendance and Engagement**

Attendance and being actively engaged are expected in the business world, and are expected in this course. Attendance is part of the CPC grade. I will routinely ask questions of the class. Whether or not you give the "right" answer is not the objective here; rather, being prepared for and engaged in class is what is important. Engagement in the class is for you and your peers' benefit. Those that wish to disrupt the class will not be permitted to stay in the classroom. One percent of the total possible grade will be deducted for each absence/late arrival after three instances.

**d. Technology Policy**

The inappropriate use of electronic devices during class is disrespectful and distracting to those around you. Cell phones/smart phones should be silenced and put away during class. To this end, the use of phones during class is strictly prohibited.

**e. Disability Services**

Students with disabilities that have been certified by the Office for Disability Services will be appropriately accommodated and should inform me as soon as possible of their needs. The Office for Disability Services is located in The Office for Disability Services is located in 098 Baker Hall, 113 W. 12th Ave. VRS: 614-429-1334; <http://www.ods.ohio-state.edu/>.

**f. 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 offers services to assist you with addressing these and other concerns you may be experiencing. If you or someone you know are suffering from any of the aforementioned conditions, you can learn more about the broad range of confidential mental health services available on campus via the Office of Student Life's Counseling and Consultation Service (CCS) by visiting [ccs.osu.edu](http://ccs.osu.edu) or calling 614-292-5766. CCS is located on the 4th Floor of the Younkin Success Center and 10th Floor of Lincoln Tower. You can reach an on call counselor when CCS is closed at 614-292-5766 and 24 hour emergency help is also available through the 24/7 National Suicide Prevention Hotline at 1-800-273-TALK or at [suicidepreventionlifeline.org](http://suicidepreventionlifeline.org)