Dillard College of Business Administration

Syllabus: ACCT 3073 Federal Income Tax I, Fall Semester 2025
Sec 101 MW 9:30 – 10:50 am
Dillard Building Room 306

Contact Information

Instructor:	Dr. Susan B. Anders, Louis J. and Ramona Rodriguez Distinguished Professor of Accounting
Office:	DB 257
Office hours:	M – Th 11 am to Noon; M & W 2 to 3 pm; and by appointment. Please e-mail for appointment. Zoom meeting available.
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Course Materials

1. Nellen, Cuccia, et al, *Southwestern Federal Taxation 2026: Essentials of Taxation: Individuals and Business Entities*, 29th Edition, Cengage. Minimum requirement: CNOW plus rental textbook, which may be available from MSU bookstore. Do not buy the e-book. CNOW includes e-book access.
2. *CengageNOW* access code (required) for submitting online homework. Homework assignments will be graded online via *CNOW*. Link for creating *CNOW* account:

   Sec 101: https://www.cengage.com/dashboard/#/course-confirmation/E-Y84E3EJ9ATNKY/initial-course-confirmation

3. Textbook website: https://www.cengage.com/c/south-western-federal-taxation-2026-essentials-of-taxation-individuals-and-business-entities-29e-nellen-cuccia-persellin-young/9798214044163/
4. Desire2Learn (D2L) website will be utilized extensively (Syllabus, Course Materials, Quizzes, Exams, and Grades). Hyperlinks to course resources will be available on D2L.
5. A working e-mail account. Adjust your D2L settings to forward D2L e-mail (cannot be G-mail).
6. Access to computer, printer, and scanner. Access to Internet, Word, Excel, PowerPoint, and Adobe Reader.
7. For paper exams: small 4-function calculator, No. 2 pencils, Scantron 882-E forms. Electronic devices not permitted.
8. For online exams: computer and internet access, webcam, lockdown browser. Electronic devices not permitted.

Course Description

An introduction to tax concepts and federal income taxation applicable to individuals and businesses. The course focuses on the determination of taxable income of individuals, as well as reporting, payment, administration, and enforcement aspects of federal taxation.

Course Prerequisite(s)

ACCT 2143 (Financial Accounting) and ACCT 2243 (Managerial Accounting) with grade "C" or higher. Acct 3023 (Accounting Information Systems) is a pre- or co-requisite.

Learning Goals

General Learning Goals:

Acct 3073 is a required course for accounting majors, and supports the program learning goals and objectives as shown below. Classroom discussion, problem assignments and examinations will require students to use critical thinking skills to apply accounting concepts and principles to various situations. Demonstrations of problem solving and decision-making abilities will be included in class lectures. Students will develop these skills by completing assigned homework, quizzes, and projects. The development of students' abilities will be assessed through examinations, which require problem solving and decision-making.

General Learning Goals Continued:

Program Learning Goals	Objectives	ACCT 3073
Goal 1 – Our students will be effective at problem solving and decision making.	1. Our graduates will demonstrate problem solving and decision-making abilities through the critical analysis, evaluation, and interpretation of business information.	Demonstrated through assigned chapter problems, examples, and course projects
Goal 2 – Our students will be effective communicators.	1. Our graduates will be able to demonstrate a competency in speaking and writing for common business scenarios. a. Our graduates will be able to demonstrate a competency in speaking for common business scenarios. b. Our graduates will be able to demonstrate a competency in writing for common business scenarios.	Demonstrated through assigned tax research cases and tax return projects
Goal 3 – Our students will be technologically prepared.	1. Our graduates will be able to utilize technology for business applications	Demonstrated through use of D2L learning mgmt system, online homework application, tax research application, tax return software, word processing and spreadsheet software
Goal 4 – Our students will be ethical decision makers.	1. Our graduates will demonstrate ethical reasoning skills within a business environment.	Lesson on ethics and regulation of tax practice
Goal 5 – Our students will be effective team members.	1. Our graduates will know how to use team building and collaboration to achieve group objectives.	N/A
Goal 6 – Our students will be multicultural and globally aware.	1. Our graduates will have an understanding of the influence of global and multicultural issues on business activities.	Discussions comparing tax accounting to U.S. GAAP and IFRS

Course Specific Learning Goals:

The general objective of this course is to introduce students to the conceptual foundations of federal income taxation in the United States. The tax law changes almost daily as it is amended to address unique transactions and to meet economic, social, and political needs. The study of taxes blends together accounting, economics, law, and finance concepts. The focus of the course is on the basic concepts of taxation for various business entity types, particularly those that have been stable over time. Upon successful completion, students will be able to:

- read and interpret federal tax law at the introductory level,
- calculate taxable income and income tax liability
- perform basic tax planning and tax research utilizing computer resources,
- effectively communicate tax planning and tax research results and conclusions in an accepted technical report format, and
- prepare basic individual tax returns by hand and by utilizing computer software.

Students will begin to recognize differences between tax accounting rules and financial accounting (U.S. GAAP and IFRS). Additionally, students will practice skills and applications emphasized on the CPA Exam.

Course Policies

1. Attendance Policy

MSU Policy: Students are expected to attend all meetings of the classes in which they are enrolled. See *Midwestern State University Undergraduate Catalog at https://msutexas.edu/registrar/catalog/*. Attendance is required for Financial Aid. Attendance is recorded daily on D2L:

- P = physically present, or timely excused absence, or special permission to be on Virtual for a specific class
- A = not physically present, no excuse provided, or attend on Virtual without prior permission
- None = leave classroom during class session without prior permission

Regular attendance is expected and roll will be taken on a seating chart *prior to* the start of class. If you know in advance that you are going to miss a class, please contact me *before* that class. If you must miss a class due to illness or other emergency, please contact me as soon as possible. If you must leave early, contact me before class begins. Documentation of excuses is required. *If you do not contact me, your absence will be unexcused.*

Tardiness is not acceptable. Tardy arrival is rude to me and disruptive to your classmates. Attendance will be taken *only once* before the start of each class. If you arrive late, you are welcome to discuss your circumstances with me after class.

You are responsible for any material or announcements missed due to absence or tardiness.

Note: *An excused absence only excuses you from attending class*. It does not change the deadline for turning in assignments, nor does it necessarily grant you a make-up exam.

Note: *There are no breaks during the class session*. If you must leave the room during class, please take your belongings and do not disrupt the class a second time by re-entering the room. If you have a possible urgent situation, please discuss it with me *before class begins*.

See COVID and Other Illness and Weather Attendance Policies documents available on the D2L classroom.

2. Instructor Drop

At an instructor's discretion, he/she may drop a student any time during the semester for excessive absences, for consistently failing to meet class assignments, for an indifferent attitude, or for a disruptive conduct. The instructor must give the student a verbal or written warning prior to being dropped from the class. See the *Midwestern State University Undergraduate Catalog* at *https://msutexas.edu/registrar/catalog/.*

3. Preparation

Students should read the assigned material and complete assignments prior to coming to class and be prepared to discuss and ask questions relating to class material. Instructor-made videos on D2L may be required. *During the class period, you must have access to the textbook, a 4-function calculator, and any materials available on D2L*. Textbook and course materials may be accessed by hard copy or electronic device.

Since Accounting is an applied field, the course will be conducted in a modified "flipped" format. To allow more class time to be spent on applications (working problems), students should *read the chapter material in advance* of the class period when it will be discussed. Some topics or project guidance may be covered in instructor-made videos on D2L.

4. Participation

Active participation by all students will make the class more interesting and enjoyable for everyone, and you contribute to your classmates' learning experiences. *It is not possible for you to participate if you do not attend class, or if*

- You do not bring all course materials to class, including textbook and calculator.
- You are not actively engaged, you are asleep in class, you are tardy, or you leave the room during class.

5. Professional Conduct

The minimum requirements for each class are as follows:

- Be on time and remain seated (except for an emergency)
- Be prepared on readings and assignments. Bring your textbook and a small 4-function calculator
- Remain awake and attentive and be prepared to engage in class discussions at all times
- *Turn off your cell phone* and put it away. If you have an emergency situation that requires your cell phone to be on, let me know before class.
- No food or drinks are permitted in the classroom, except water in a clear container.

Dress code: I expect you to dress modestly in a way that shows respect for yourself, your classmates, and me. *Caps, hoods, kerchiefs, and other head coverings may not be worn during exams.* If you can document a religious, cultural, or medical requirement to have your head covered during exams, please discuss with me at least one week before exam.

6. Questions Regarding Assignment, Exam, and Course Grade

Grades are confidential by law. Therefore, I do not post grades publicly or reveal grades over the telephone or by e-mail or fax. Assignment and exam numerical grades will be posted on D2L. The final letter grade will be posted on Banner. *If you have a question about any grade, you must meet with me in a secure setting.*

The final deadline to notify me of calculation or input errors on your D2L grade record is Friday, December 5, 2025.

7. Grading and Evaluation

Table 1: Points allocated to each assignment

Element	Points
Exam 1 (Mid-term)	100
Exam 2 (Mid-term)	100
Exam 3 (Final)	100
Tax Return Projects [20/ 10/ 30]	60
Tax Research Project	30
Homework [Maximum points from CNOW]	50
Quizzes [10 points each, max 6 quizzes counted]	60
Total Points	500

Table 2: Extra Points added to required points earned in Table 1

Element	Max Points
Attendance: no unexcused absences or breaks during class sessions [must have all Ps on D2L, no As or Nones]	5
Meeting with Dr. Anders in her office (or via Zoom) BEFORE Exam 1	5
Total Potential Extra Points	10

Table 3: Grading System

Total Points Earned	Minimum Letter Grade	MSU Catalog Description
450 to 500	A	Excellent work
400 to 449.99	B	Good work
350 to 399.99	C	Satisfactory work
300 to 349.99	D	Passing work
0 to 299.99	F	Failing work

Midterm Progress Report:
In order to help at-risk students keep track of their progress, the instructor will provide unofficial midterm grades on Banner/Web World for students who appear to be on target to earn below a C in this course. Midterm grades are not factored into a student's GPA or transcript, but midterm grades of D or F should prompt students to meet with the instructor for guidance on improving performance.

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8. Exams

Three exams will be administered, as listed in the Tentative Schedule. The exams will be multiple-choice format. Some questions will address definitions and concepts. Some questions will require calculations. Specific exam policies will be provided in the review notes that will be available before each exam.

All exams count toward your course grade.

- Make-up exams will be given only when you provide a satisfactory excuse for absence due to a legitimate and unavoidable conflict. You must meet with me regarding non-emergency conflicts at least one week in advance. It is *your* responsibility to initiate scheduling a make-up *prior to* the regular scheduled exam.
- Make-up exams may be a different format and may cover different content.
- Make-up exams may be scheduled for the last week of classes.

9. Tax Return Projects

Three tax return projects will be assigned during the course. Details (and tax forms) will be provided for each assignment. Two tax returns must be neatly hand written (in pencil, rather than pen) and prepared in a professional manner, as if to be presented to a client. These two tax returns may not be prepared utilizing computer assistance. One tax return will be processed on computer software *provided by the Instructor*. Each assignment must have a *typed cover sheet* and be *stapled*, and the tax forms must be collated in the correct order.

You are expected to complete the tax returns on your own. Project guidance may be covered in instructor-made videos on D2L. Examples will be placed on D2L to assist you in preparing the returns. I am also available to help you. Assignments will be graded on effort, completeness, tax law and mathematical correctness, and proper form.

10. Tax Research Project

One tax research project will be assigned during the course. Details will be provided in a separate handout. Papers must be (1) *typed/word processed* and prepared in a professional manner, as if to be used in a business meeting, (2) prepared in the format to be discussed in class, and (3) have a *typed cover sheet*, *numbered pages*, and *stapled*. The tax research project will utilize commercial tax research resources available through Internet access, provided by MSU. Assignments will be graded on effort, completeness, tax law correctness, and proper form.

11. Homework

Homework is assigned to help you understand the course material. Serious effort in the preparation of homework assignments has historically been of major importance in exam performance. *The content of all class assignments will be heavily emphasized on the exams.*

Homework is considered to be "due" at the beginning of class as announced during class sessions. Homework assignments will be discussed in class. You should prepare your answers in advance of those class periods to use in the discussion. *I may ask to see assignments to assess your effort in preparing for class.*

Homework answers must be submitted on CengageNOW for grading. You must work out your solution *before* you access the CNOW website, as you will be graded on selected responses—not your entire solution. You are responsible for accessing the website and completing your input by the due dates. Once the deadline passes, I cannot "fix" it for you. Your course grade will include a maximum of 50 points from homework, from your total points on CNOW. *There are no make-ups or extra credit assignments.*

12. Quizzes

Multiple-choice quizzes will be available on D2L. You are responsible for accessing the quizzes and completing them by the due dates. Once the deadline passes, I cannot "fix" it for you. Your course grade will include the 6 highest quiz grades, worth a maximum of 10 points each. *There are no make-ups or extra credit assignments.*

You may *replace* one chapter quiz with an Event Quiz. *Event Quizzes are NOT required for this course.*

13. Americans with Disabilities Act

Information on the University disability policy is located at https://msutexas.edu/student-life/disability/. Students with disabilities must be registered with Disability Support Services before classroom accommodations can be provided. You must provide the documentation to the Instructor within the first two weeks of the semester.

14. Campus Carry Statement

Senate Bill 11 passed by the 84th Texas Legislature allows licensed handgun holders to carry concealed handguns on campus, effective August 1, 2016. Areas excluded from concealed carry are appropriately marked, in accordance with state law. For more information regarding campus carry, please refer to the University's webpage at https://msutexas.edu/campus-carry/index.php. If you have questions or concerns, please contact MSU Chief of Police Steven Callarman at steven.callarman@msutexas.edu.

15. Due Dates and Deadlines

Due dates, deadlines, and exam dates are listed on the Tentative Schedule. If you believe that you have a legitimate reason for not meeting a due date, you may meet with me securely, at least one week prior to the date, to discuss your situation. Students who believe that their non-disability related circumstances merit special consideration should contact me at least one week in advance of assignment deadlines and exam dates affected by such circumstances.

Please notify me of any problems with Homework and Quiz submission at least 24 hours prior to any deadlines.

16. Academic Integrity

With regard to academic honesty, students are referred to the "Student Honor Creed" in *Midwestern State University Undergraduate Catalog* at https://msutexas.edu/registrar/catalog/.

All course work submitted for grading must be your own effort. Cheating, collusion, and plagiarism will not be tolerated. The term "cheating" includes, but is not limited to copying, looking or glancing at, or soliciting someone's work and submitting it in as your own, or allowing another student to do the same with your work. Further examples include:

- Using a programmable calculator or internet-connected electronic device during an exam or quiz.
- Acquiring tests or other academic material belonging to a member of the university faculty or staff.

Artificial Intelligence: students may only use advance automated tools (artificial intelligence or machine learning, such as Chat GPT) when specifically instructed by the professor to use a particular tool for a particular assignment.

You may not photograph any course materials presented by the instructor, such as solutions to example, homework, or exam problems. You may not record the class sessions or any interactions with the instructor.

You may not use a smart phone, tablet, second computer, or any other device that can store information or be connected to the Internet during an exam. In addition, you may not use a computer during a paper exam.

The minimum penalty is an "F" in this course and referral to the Dean of Students for disciplinary action, which may result in expulsion from the University.

17. Syllabus Change Policy

This syllabus is a guide for the course and is subject to change. Syllabus changes will be communicated in class and may or may not result in document changes. Homework assignments and quizzes are subject to change. Assignment due dates and exam dates are also subject to change. The tentative schedule included with this syllabus will be changed as necessary to accommodate the progress of the class.

18. Additional Information

There are no opportunities for extra credit or bonus points available other than outlined above.

Unexcused absences will make you ineligible for any type of special consideration that you may wish to request.

The final deadline to submit homework and quiz solutions is Friday, December 5, 2025. Any submissions after that date will not be counted in your total course points.

On D2L, update your Account Settings to have email that I send to you through the D2L classroom forwarded to whatever email account you use regularly (for D2L, it cannot be G-mail).

19. Final Exam

The final exam time is according to the published University schedule and is listed in the Tentative Schedule included in this syllabus. You are expected to take the exams with your section. If you have legitimate and unavoidable conflicts with the final exam date, you must contact me in writing by November 1, 2025. Documentation of conflict is required.

Acct 3073 Tentative Course Schedule (subject to change)

Date	Topic
	Segment 1: Basic Tax Topics
M Aug 25	Introduction to Course
W Aug 27	Brief History of Accounting Short Review of Financial Accounting
M Sep 1	No classes: Labor Day holiday
W Sep 3	Ch 1: Introduction to Taxation
M Sep 8	Ch 1: Introduction to Taxation
W Sep 10	Ch 1: Introduction to Taxation
M Sep 15	Ch 8: Individuals as Taxpayers
W Sep 17	Ch 8: Individuals as Taxpayers
M Sep 22	Ch 8: Individuals as Taxpayers
W Sep 24	Ch 8: Individuals as Taxpayers Tax Return 1 due
M Sep 29	Wrap-up for Exam 1
W Oct 1	Exam 1 (Introduction, History, Fin'l Acctg, etc., Chs 1, 8)
	Segment 2: Expanded Tax Topics and Tax Research
M Oct 6	Ch 7: Capital Gains & Losses [Selected Topics]
W Oct 8	Ch 2: Working with the Tax Law [Tax Research]
M Oct 13	Ch 2: Working with the Tax Law [Tax Research]
W Oct 15	Ch 9: Individuals: Income, Deductions, and Credits [Selected Topics]
W Oct 15	*Dillard Career Fair: 9:00am to Noon – Business formal dress [Event Quiz eligible]*
M Oct 20	Ch 9: Individuals: Income, Deductions, and Credits [Selected Topics]
W Oct 22	Ch 9: Individuals: Income, Deductions, and Credits [Selected Topics] Tax Return 2 due
M Oct 27	Ch 10: Individuals as Employees and Proprietors [Selected Topics]
W Oct 29	Ch 10: Individuals as Employees and Proprietors [Selected Topics]
M Nov 3	Wrap-up for Exam 2
W Nov 5	Exam 2 (Chs 7, 2, 9, 10)
	Segment 3: General Tax Concepts
M Nov 10	Ch 3: Gross Income [Selected Topics]
W Nov 12	Ch 3: Gross Income [Selected Topics] Tax Research due
M Nov 17	Ch 4: Business Deductions [Selected Topics]
W Nov 19	Ch 4: Business Deductions [Selected Topics]
M Nov 24	Ch 5: Losses and Loss Limitations [Selected Topics] Tax Return 3 due
W - F Nov 26 - 28	Thanksgiving Break: no classes
M Dec 1	Ch 5: Losses and Loss Limitations [Selected Topics]
W Dec 3	Wrap-up for Exam 3
F Dec 5	Last day to submit any items for grading (e.g., HW, Quizzes)
M Dec 8 8:00am	Exam 3 (Re-test Exam 1 and 2 content, plus post-Exam 2 material) Sec 101
T Oct 7	6:30 pm: TXCPA State Chair reception and presentation [Event Quiz eligible]

Acct 3073 Tentative CengageNOW Homework Assignments (subject to change)

Please note:
- Deadlines for CNOW homework submission for grading may be different from the dates on the class meeting schedule.
- Specific problems and due dates are subject to change. Check CNOW for the latest information.

Due Date	Homework: Specific Due Dates and Times are on CNOW	Points
F Sep 5	Cengage NOW Intro (Start Up Center 3 Videos + Questions)	20
F Sep 12	Ch 1 Problems: 1, 4, 3, 19, 18, 13, 24, 17	8
F Sep 12	Ch 1 Quick Lessons (3 short videos)	6
F Sep 26	Ch 8 Problems: 4, 2, 9, 15, 22	5
F Sep 26	Ch 8 Tax Drills (4 sets)	4
W Oct 1	*Exam 1*	
F Oct 10	Ch 7 Problems: 4, 26	2
F Oct 17	Ch 2 Problems: 4, 3, 6, 9, 11, 23	6
F Oct 24	Ch 9 Problems: 15, 16, 2, 18, 28, 11, 29, 30	8
F Oct 31	Ch 10 Problems: 12, 13, 20, 21, 27, 32	6
W Nov 5	*Exam 2*	
	Subtotal	*65*
F Dec 5	Ch 3 Problems: 17, 23	2
F Dec 5	Ch 4 Problems: 11, 12	2
F Dec 5	Ch 5 Questions (T/F): 41, 42, 44, 45	4
F Dec 5	Last day to submit any items for grading (e.g., HW, Quizzes)	

Total possible points 73

Maximum homework points applied to course grade 50

Notes:
(1) Work problems in the order listed above.
(2) Parts of some homework problems may be worked in class as examples.
(3) “Problems” are in your textbook at the end of each chapter
(4) Items not labeled as “Problems” are only found in CNOW (i.e., not in your textbook)

Solutions will be reviewed in class, which may be *before or after* the CNOW submission deadline.

A “Solutions Manual” for the homework problems will not be available to students, so it is important that you prepare your homework solutions in advance and are ready to check your answers when we review them in class.