



**KELCE**  
COLLEGE OF BUSINESS  
Pittsburg State University

**Course Syllabus:**  
Individual Taxation  
ACCTG 411-01  
Kelce 208  
TTh 9:30-10:45  
Spring 2023

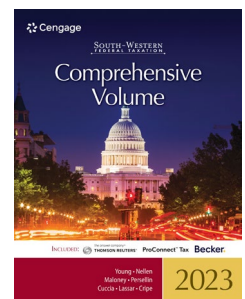
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**Professor:** Mary Jo Goedeke, Associate Professor  
**Office:** Kelce 223L  
**Hours:** M 8:30a-2:00p; TTh 8:30a-9:30a, 12:15p-1:30p  
**Phone:** (620) 235-6041  
**E-mail:** [mgoedeke@pittstate.edu](mailto:mgoedeke@pittstate.edu) (preferred method of contact)

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### Textbook

South-Western Federal Taxation Comprehensive Volume, 2023 Edition, Maloney, David M., William A Raabe, William H. Hoffman, Jr. and James C. Young, Cengage Learning, 2023.



### Other Available Resources

[www.irs.gov](http://www.irs.gov) – forms, instructions, interpretive materials  
<https://www.law.cornell.edu/> - open access to the law, including the United States Code and the Code of Federal Regulations

### Catalog Course Description

Development of taxation in the United States; emphasis on income taxes; a comprehensive analysis of the Internal Revenue Code as it applies to individual income taxes and research in federal tax problems and planning.

### Prerequisites

ACCTG 201 Financial Accounting and junior standing.

### Course Objectives / Learning Outcomes

The primary objectives for this course are for students to learn the fundamental concepts of Federal income tax laws including gross income, deductions, tax rates and credits as well as some concepts related to sole-proprietorships, partnerships, and corporations.

### Course Outline

Please see attached schedule.

### Teaching Methods

Teaching methods will include face to face lectures, assigned reading, class discussion, homework assignments, practical tax return assignments, and worksheets.



## **Canvas**

The Canvas system will be utilized to issue and turn in assignments, quizzes, and exams. It will also be utilized to track student grades and deliver course content.

## **Attendance Policy**

Attendance is mandatory but will not be formally taken during each class period. One of the course requirements will be the completion of worksheets. Worksheets will be completed in class and students present will receive full credit for completing the worksheet. If a student misses an in-class worksheet due to an absence, they will receive a zero score for that missed assignment. In the event the absence would normally be excused, for example, due to participation in a university function, illness or death of a family member, students will be allowed to complete the in-class worksheet if they notify the professor prior to the absence and they provide documentation regarding the absence, if required by the professor, in the professor's discretion. Students who miss class should contact a student who was present to get worksheet answers.

## **Classroom Conduct**

Use of laptops and tablets or other electronic devices by students during class is recommended to the extent that the use of electronic devices assists the student's comprehension of course material. Students are expected to be respectful with the use of any and all electronic devices and ensure that the use of such devices is not disruptive or distracting during the learning process. Please refrain from taking telephone calls and texting during class and disable any sound functions.

## **Testing Procedures**

Exams and quizzes will/may be a mixture of multiple choice, fill in the blank, and short answer questions. Tests will be administered through the use of Lockdown Browser and Respondus Monitor. Students may utilize their professor provided PowerPoint slides, self-prepared study guides, class assignment worksheets, and a calculator on exams. Students may not utilize the course textbook, any on-line materials and may not use a laptop, tablet or any other electronic device for exams or quizzes. Students are not allowed to receive assistance from other students or individuals.

Failure to observe the described limitations, or otherwise receiving inappropriate assistance in completing an exam, will result in the score of zero for the entire exam, receiving a grade of F in the course and/or additional ramifications in the sole discretion of the professor.



### **Late Assignment Submission**

Timely submission of assignments and quizzes is the responsibility of the student. Due dates and times will be posted on Canvas. In order to simplify due dates and times, most assignments in this course will be due on Sunday evening at 11:59 p.m. Exams will have separate availability and due dates and times. Credit for late assignments, quizzes, and exams will not be awarded.

### **Professor Availability**

The professor will be available during scheduled office hours and encourages students to visit. As professors have many obligations across campus, including trainings, committees, and other university engagements, it is always advisable to contact the professor prior to visiting during office hours. If a student needs to meet outside office hours, please contact the professor to set an appointment.

For messages received during regular school hours of 8:00 a.m.-3:00 p.m. Monday through Friday, the professor will respond to messages as soon as possible, but a reply can be expected within 24 hours or the next school day. Communications received in the evening, or on weekends, will receive a response by the next regular school day. As exams and assignments may be submitted through Sunday, a non-school day, please take care that issues that may arise during the weekend are addressed prior to the weekend.

### **Extra Credit**

Extra credit assignments will be available in this course through the PSU VITA Tax Clinic. Students who have completed the VITA Certifications may volunteer for the clinic by signing up in the VITA module in Canvas. The volunteer sign-up times will be provided toward the end of February, prior to the start of the VITA clinic. Maximum amount of extra credit available is subject to the discretion of the professor.

### **Academic Integrity**

All Pitt State students are bound by the academic integrity policies of the university as described and outlined in the current Syllabus Supplement. Please familiarize yourself with these rules and guidelines. In addition, as a course offered through the Kelce College of Business, students in this class are obligated to adhere to the college's Student Code of Ethics as outlined below.

Students shall:

- Refrain from class disturbances.
- Arrive on time and remain until dismissed at all class sessions and to notify instructors in advance of anticipated absences, late arrivals, or early departures whenever possible.
- Turn off cell phones or other electronic devices while in class unless permission to use them has been granted.
- Prepare for and participate in all classes.
- Treat fellow students, staff, faculty, and administrators with respect.



- Prepare assignments and exams honestly.
- Avoid plagiarism or unacknowledged appropriation of another's work in any academic work. Refrain from giving or receiving inappropriate assistance.
- Dress appropriately, avoiding clothing that is revealing, provocative, or includes offensive language or visuals. Dress as a professional when appropriate at ceremonies and interviews.
- Respect University property and use resources in the most effective and efficient manner.
- Be fair and constructive in the evaluation of faculty.
- Obey the policies, regulations, and laws of the United States of America, The State of Kansas, The Kansas Board of Regents, Pittsburg State University and the Gladys A. Kelce College of Business.

### **Students with Disabilities**

Please inform the instructor if you have a learning or physical disability that interferes with course requirements. Assistance and/or appropriate accommodations may be available through the contacts listed on the current Syllabus Supplement.

### **Course Evaluation Methods**

Exams and quizzes may test any material covered in assigned reading, lecture, or class discussion. Tests will be designed to identify the student's knowledge of course material as well as the student's ability to apply and analyze the concepts presented. Credit will be given for the student's ability to communicate and explain their method of analysis clearly.

Exams (2 @ 50 points, 3 @ 100 points)	400
Tax Return Assignment	50
VITA Certifications	50
Homework Assignments (approximate)	210
In-class worksheets (approximate)	<u>80</u>
<b>TOTAL</b>	<b><u>Averaged score</u></b>

### **Note**

The professor reserves the right to amend and to reorganize this syllabus at any time, this includes the Course Outline attached. Any modification of the syllabus will be communicated to the students in class and changes will be updated in the Canvas system.

<https://www.pittstate.edu/registrar/syllabus-supplement.html>