



North Central State College

MASTER SYLLABUS

2025-2026

A. Academic Division: Engineering Technology, Business & Criminal Justice Division

B. Discipline: Accounting

C. Course Number and Title: ACCT2012 Taxation I

D. Assistant Dean: Brooke Miller, M.B.A.

E. Credit Hours: 3

F. Prerequisites: None

G. Last Course/Curriculum Revision Date: Fall 2024 Origin date: 12/08/2016

H. Textbook(s) Title:

Fundamentals of Taxation

- Authors: Cruz, Deschamps, Niswender, Predergst, Schisler
- Copyright Year: 2025
- Edition:
- ISBN: 9781266836022

I. Workbook(s) and/or Lab Manual: None

J. Course Description: Income tax concepts will be stressed in this course, such as income, exclusions, deductions, adjusted gross income, capital gains and losses, exemptions, tax credits, and determination of income from business, trade, or profession. Attention is given to the reasoning behind major tax regulations and their effects upon the business firm and the impact of tax regulations upon managerial decision-making.

K. College-Wide Learning Outcomes

College-Wide Learning Outcomes	Assessments - - How it is met & When it is met
Communication – Written	
Communication – Speech	
Intercultural Knowledge and Competence	
Critical Thinking	
Information Literacy	
Quantitative Literacy	

L. Course Outcomes and Assessment Methods:

Upon successful completion of this course, the student shall:

Outcomes	Assessments – How it is met & When it is met
1. Discuss the tax system in light of the most current laws and regulations available.	Exams and/or quizzes, daily homework - First half of the term
2. Define gross income, including gross income exclusions and income adjustments.	Exams and/or quizzes, daily homework, and computer-generated tax returns, - First half of the term
3. Prepare Forms 1040, 1040-SR, & Schedules 1, 2, 3, A, B, C, D, E, and SE and all necessary supporting forms.	Manually prepared and computer-generated tax returns – throughout entire semester
4. Demonstrate an understanding of the concepts and calculations related to the recovery of the cost of long-term business assets, including an illustration of how to report depreciation on Form 4562.	Exams, quizzes, daily homework, computer generated tax returns – Second half of the term
5. Analyze other tax considerations, including the finalizing of tax calculation and the consideration of additional taxes & other taxes and credits.	Exams and/or quizzes, daily homework, computer generated tax returns - Second half of the term
6. Explain the requirements for transmitting tax statements to the federal, state, and local governments.	Exams and/or quizzes, daily homework - Second half of the term
7. Explain the information necessary for planning and controlling the income tax consequences of events yet to occur.	Exams and/or quizzes, daily homework - Second half of the term

M. Recommended Grading Scale:

NUMERIC	GRADE	POINTS	DEFINITION
93–100	A	4.00	Superior
90–92	A-	3.67	Superior
87–89	B+	3.33	Above Average
83–86	B	3.00	Above Average
80–82	B-	2.67	Above Average
77–79	C+	2.33	Average
73–76	C	2.00	Average
70–72	C-	1.67	Below Average
67–69	D+	1.33	Below Average
63–66	D	1.00	Below Average
60–62	D-	0.67	Poor
00--59	F	0.00	Failure

N. College Procedures/Policies:

North Central State College believes that every student is a valued and equal member of the community.* Every student brings different experiences to the College, and all are important in enriching academic life and developing greater understanding and appreciation of one another. Therefore, NC State College creates an inclusive culture in which students feel comfortable sharing their experiences.

Discrimination and prejudice have no place on the campus, and the College takes any complaint in this regard seriously. Students encountering aspects of the instruction that result in barriers to their sense of being included and respected should contact the instructor, assistant dean, or dean without fear of reprisal.

* *Inclusive of race, color, religion, gender, gender identity or expression, national origin (ancestry), military status (past, present or future), disability, age (40 years or older), status as a parent during pregnancy and immediately after the birth of a child, status as a parent of a young child, status as a foster parent, genetic information, or sexual orientation*

Important information regarding College Procedures and Policies can be found on the syllabus supplement located at

<https://ncstatecollege.edu/documents/President/PoliciesProcedures/PolicyManual/Final%20PDFs/14-081b.pdf>



North Central State College
SYLLABUS ADDENDUM

Academic Division:	Engineering Technology, Business, and Criminal Justice	Discipline:	Accounting
Course Coordinator:	Donna Kittle		
Course Number:	ACCT2012-920	Course Title:	Taxation I
Semester / Session:	Fall 2025 / Session A	Start / End Date:	08/11/2025 thru 10/3/2025

Instructor Information

Name:	Donna Kittle	Credentials:	M.B.A., Master of Business Administration, B.S., Accounting, CPA, Certified Public Accountant - State of Ohio
Phone Number:	419-755-4561	E-Mail Address:	dkittle@ncstatecollege.edu
Office Location:	Kehoe	Office Hours:	T & Th 8:15 – 10:00 a.m. and Th 11:45-1:15 p.m.

I. Topical Timeline / Course Calendar (Subject to Change):

Weeks	Topics	Assignment	Due Date
1	Introduction to Taxation, Form 1040	SmartBook, Homework, and Tax Return	August 16
2	Basic Concepts	SmartBook, Homework, and Tax Return	August 23
3	Gross Income: Inclusions and Exclusions	SmartBook, Homework, and Tax Return	August 30
4	Adjustments for Adjusted Gross Income	SmartBook, Homework, and Tax Return	September 6
5	Itemized Deductions	SmartBook, Homework, and Tax Return	September 13
6	Self-Employed Business Income	SmartBook, Homework, and Excel Schedule A	September 20
7	Capital Gains and Other Sales of Property	SmartBook, Homework, and Tax Return	September 27
8	Rental Property, Royalties, and Income from Flow-Through Entities	Excel – Tax Problem	October 2

II. Grading and Testing Guidelines:

Final Grade Calculation

Activity	Qty	Points	Percentage
SmartBook	8	240	27%
Excel	2	75	9%
Homework	8	115	13%
Tax Returns	7	350	40%
Exam	1	100	11%
Total		880	100%

1. **Topic description #1 and #2**
 - a. Introduce basic concepts and explain the 1040 tax return
2. **Topic description #3, #4 & #5**

Course Number: _____
Semester / Session: _____

Course Title: _____
Start / End Date: _____

- a. Explain gross income exclusions and inclusions as well as adjustments
- b. Explain itemized deductions on the 1040 tax return

3. **Topic description #6**

- a. Calculate self-employed business income

4. **Topic description #7 & #8**

- a. Calculate tax on capital gains and rental properties
- b. Prepare income flow-through entities

III. Examination Policy:

1. The reasons for which a student will be excused from taking an examination _____
 - a. Hospitalization (with documented verification)
 - b. Death in the immediate family (with documented verification)
 - c. Personal illness or illness in immediate family - (doctor's excuse required).
2. A student who misses an examination for any reason is responsible for _____
 - a. Notifying the instructor ahead of time
 - b. Communicate any planned absence
3. No makeup opportunity will be given for absences of unscheduled quizzes.

IV. Class Attendance and Homework Make-Up Policy:

1. Class attendance is necessary to acquire the knowledge required to _____
 - a. Gain an understanding of the material
 - b. Each class builds on the previous class
2. Students are responsible for _____
 - a. Keeping up with all assignments when due
 - b. Notifying the instructor if a problem arises
 - c. Notifying the instructor if they are not understanding the material so we can review it

V. Classroom Expectations:

1. Assignments are due on time.
 - a. Assignments are opened at least 4 days before they are due to allow you to budget your time with some assignments open from the beginning of the semester.
 - b. Deadlines are enforced. If you have technical difficulty, notify me immediately via email.
 - Many technical issues can be resolved by me from home.
2. Homework needs to be completed to learn the material as well as reading the chapters.
 - a. Check your study habits since there is no substitution for hard work.