

West Virginia University at Parkersburg
Division of Business and Economics
Uniform Course Syllabus

Name of course: Federal Income Tax Accounting 1

Course No. ACCT 353

Department: Accounting

Division: Business and Economics

I. Course Objectives

Tax theory and practice with special emphasis on individual income taxation; the federal tax code and regulations; and, federal tax forms. (Prerequisite: ACCT 202. Students must have a grade of C or better to enroll in this course.

II. Topics to be studied

- To prepare the student for tax compliance with current income tax laws applicable to individuals.
- To familiarize students with the more common tax forms encountered in the preparation of an individual tax return.
- To provide students with the foundation of tax research
- To apply technological resources (e.g., internet, databases, tax preparation software) for tax compliance, research and planning.
- To build on University Studies Objectives:
- Demonstrate the ability to locate and gather information
- Demonstrate capabilities for critical thinking, reasoning, and analyzing
- Demonstrate effective communication skills
- Demonstrate the ability to integrate the breadth and diversity of knowledge and experience
- Demonstrate the ability to make informed, intelligent value decisions

III. Special Projects to Be Included in Course

A research paper on any of the items listed below.

- Introduction, tax structure, filing status
- Gross income
- Deductions/losses
- Administrative
- Property transactions

IV. Methods of Student Evaluation

Exams (3)	75%
Research project	25%

V. Assessment of Outcomes

-80% of students completing the course will earn evaluation grade of C or better.

VI. **Other Information**

Assignments and attendance are part of the course requirement and must be completed on time. Failure to submit all assignment and attend class will result in unsatisfactory evaluation of the student.

If you are a student or a person with a disability and anticipated needing any type of accommodation in order to participate in this class, please advise me and make appropriate arrangement with the Office of Disability Service (424-8379).