

ACCT 4813 - Federal Taxation 1

Fall 2026 Syllabus, Section 01, CRN 40046,

Credit hours: 3

Instructor

Dr. Connie Augustine

Email: mcaugustine@ysu.edu

Public Instructor Information

Senior Lecturer of Accounting

DBA, Accounting, Marshall University

MBA, Accounting, University of Akron

B.S. in B.A., Accounting, Youngstown State University

Certified Public Accountant-State of Ohio

Office: WCBA 3312

Phone: 330-941-7149

Email: mcaugustine@ysu.edu

Preferred Contact Method: E-mail

Course Description

4813. Federal Taxation 1. This course teaches students fundamental and current tax law associated with personal, investment, property and sole-proprietorship transactions with particular emphasis on individual tax return preparation and planning. Concepts are supported through the preparation of actual tax returns and discussion of how transactions can be restructured to minimize current or future tax liability. Prereq.: ACCT 2603 (C or better) AND 2.5 GPA. 3 s.h.

Course Readings

Group	Title	Author	ISBN
Required	McGraw Hill's Essentials of Federal Taxation 2027	Brian C. Spilker, Benjamin C. Ayers, John A. Barrick, Troy K. Lewis, John R. Robinson, Connie D. Weaver, and Ron G. Worsham	n/a - First Day Ready

First Day Ready - billed to your YSU Account and included in your Blackboard course). The digital version includes the e-text with McGraw-Hill Connect. If you want a loose-leaf of the textbook, that is an additional purchase. The digital McGraw-Hill Connect which includes the e-text is required.

The course readings are subject to change in the event of extenuating circumstances, research developments, current events, and/or to ensure better learning.

Schedule of Topics and Assignments

Week of	Reading(s)	Proposed Topic	Due/To Prepare for Class
8/24	Chapter 1	An Introduction to Tax	Video and Homework Assignment Due Thursday, August 27
8/31	Chapter 2	Tax Compliance, the IRS, and Tax Authorities	Video and Homework Assignment Due Tuesday, September 1
9/7	Chapter 3	Tax Planning Strategies and Related Limitations	Video and Homework Assignment Due Tuesday, September 8
9/14	Chapters 1-3	Exam #1	Exam Review Tuesday, Exam on Thursday



9/21	Chapter 4	Individual Income Tax Overview, Dependents, and Filing Status	Video and Homework Assignment Due Tuesday, September 22
9/28	Chapter 5	Gross Income and Exclusions	Video and Homework Assignment Due Tuesday, September 29
10/5	Chapter 6	Individual For AGI Deductions	Video and Homework Assignment Due Tuesday, October 6
10/12	Chapters 4-6	Exam #2	Exam Review Tuesday, Exam on Thursday
10/19	Chapter 7	Individual From AGI Deductions	Video and Homework Assignment Due Tuesday, October 20
10/26	Chapter 8	Individual Income Tax Computation and Tax Credits	Video and Homework Assignment Due Tuesday, October 27
11/2	Chapter 9	Business Income, Deductions, and Accounting Methods	Video and Homework Assignment Due Tuesday, November 3
11/9	Chapters 7-9	Exam #3	Exam Review Tuesday, Exam on Thursday
11/16	Chapter 10	Property Acquisition and Cost Recovery	Video and Homework Assignment Due Tuesday, November 17
11/23	Chapter 11	Property Dispositions	Video and Homework Assignment Due Tuesday, November 24
11/30	Chapters 15, 16 & 17	Pass-Through Entities	Video and Homework Assignment Due Tuesday, December 1; Exam Review on Thursday, Final Project due Thursday, December 3
12/7	Chapters 10, 11, 15, 16 & 17	Exam #4 and Final Project	Tuesday, December 8

The course schedule, policies, procedures, and assignments in this course are subject to change in the event of extenuating circumstances, by mutual agreement, and/or to ensure better learning.