



# STARK STATE COLLEGE

## GENERAL SYLLABUS

### Course Information

**Course Name:** Taxation I  
**Course Number:** ACC131

### Required Materials

**Textbook(s):** South-Western Federal Taxation, Comprehensive Volume, **2026 edition**; Maloney, Young, Nellen, Persellin; South-Western, Cengage Learning with instant access to Cengage CNOW2.  
**Required Readings:** None  
**Additional Materials:** Computer, Internet access, and BAII+ Calculator

### Course Outline/Calendar

The date of coverage and order of coverage may be modified based on the faculty member and events beyond the control of faculty members that interfere with class times and teaching.

| 16-week Calendar |  |
|------------------|--|
| Week             | Chapter/Topic/Lab  |
| 1                | Intro & Chapter 1 & 3 An Introduction to Taxation & Understanding the Federal Tax Law/Computing the Tax    |
| 2                | Chapter 3 Computing the Tax  |
| 3                | Chapter 4 Gross Income: Concepts & Inclusions & TEST 1   |
| 4                | Chapter 5 Gross Income: Exclusions   |
| 5                | Chapter 6 Deductions & Losses: In General & Case #1, Part 1  |
| 6                | Chapter 7 Deductions & Losses: Certain Business Expenses & Losses  |
| 7                | Chapter 8 Depreciation, Cost Recovery, Amortization and Depletion & TEST 2 & Case #1, Part 2               |
| 8                | Chapter 9 Deductions: Employee & Self-Employment Related Expenses & Depreciation Assignment                |
| 9                | Chapter 10 Deductions & Losses: Certain Itemized Deductions & Case #2                                      |
| 10               | Chapter 12 Tax Credits & Payments  |
| 11               | Chapter 15 The Deduction for Qualified Business Income for Noncorporate Taxpayers & TEST 3                 |
| 12               | Chapter 15/21 Partnerships: Formation, Operation, and Basis  |
| 13               | Chapter 21/23 S-Corporations   |
| 14               | Chapter 23 S-Corporations & Case #3, Part 1  |
| 15               | VITA Certificate (Week 15 in the Fall, Week 2 in the Spring Semester; N/A in the Summer) & Case #3, Part 2 |
| 16               | FINAL EXAM – Test 4 Chapters 15, 21, & 23  |

| <b>8-week Calendar</b> |   |
|------------------------|---|
| <b>Week</b>            | <b>Chapter/Topic/Lab</b>  |
| 1                      | Intro & Chapters 1 & 3 An Introduction to Taxation & Understanding the Federal Tax Law/Computing the Tax  |
| 2                      | Chapter 4 Gross Income: Concepts & Inclusions, TEST 1   |
| 3                      | Chapters 5 & 6 Gross Income: Exclusions/Deductions & Losses: In General & Case #1, Part 1   |
| 4                      | Chapters 7& 8 Deductions & Losses: Certain Business Expenses & Losses/ Depreciation, Cost Recovery, Amortization and Depletion & TEST 2 & Case #1, Part 2 |
| 5                      | Chapters 9 & 10 Deductions: Employee & Self-Employment Related Expenses/Deductions & Losses: Certain Itemized Deductions & Depreciation Assignment        |
| 6                      | Chapter 12 Tax Credits & Payments & TEST 3 & Case #2  |
| 7                      | Chapters 15 & 21 The Deduction for Qualified Business Income for Noncorporate Taxpayers/ Partnerships: Formation, Operation, and Basis & Case #3, Part 1  |
| 8                      | Chapter 23 S-Corporations & FINAL EXAM & Case #3, Part 2  |