

Department of Accounting
G. Brint Ryan College of Business
University of North Texas
ACCT 4300.001 – Federal Income Taxation
Syllabus – Summer 2026

Instructor: Ananth Seetharaman, Ph.D., CPA (Inactive)
Section: ACCT 4300 - 001
Classroom: BLB 250
Class Times: TR, 6:00 – 9:50 pm
Office: BLB 213
Hours: TR 4:00 – 5:00 pm (email first) or by appointment (Zoom or in-person) at a convenient time on any weekday.
Email: ananth.seetharaman@unt.edu (my goal is to respond to emails within 1 business day).

Required Text: McGraw-Hill, Taxation of Individuals and Business Entities. 2026, Spilker, et al. Please obtain access to McGraw-Hill Connect ASAP. See Canvas for access to course materials once purchased (can be purchased directly through McGraw-Hill). Please note that you are not required to have a paper copy of the textbook, but you are required to have access to Connect.

Prerequisites: A grade of C or better in ACCT 2010, ACCT 2020, ACCT 3110; May not be taken more than twice at UNT.
Forward provision: This course serves as a prerequisite for several accounting courses including ACCT 4320, ACCT 5110, ACCT 5310, and ACCT 5340. It may also be a prerequisite for some non-accounting courses. Please discuss your course schedule with your advisor.

I. Access to Information – EAGLE CONNECT

Your access point for business and academic services at UNT occurs within the my.unt.edu site <http://www.my.unt.edu>. All official communication from the university will be delivered to your Eagle Connect account. For more information, please visit the website that explains Eagle Connect and how to forward your e-mail to a personal address: <http://eagleconnect.unt.edu/>.

II. Course Description and Objectives

This course is designed to introduce you to the Federal tax system while also providing you with a skill set that will enable you to apply the appropriate tax law concepts to various tax situations. After successfully completing this course, you should obtain knowledge and skills to:

- Explain the Federal tax system, including the different types of taxes and various tax

compliance practices and procedures.

- Understand and apply individual taxation key concepts like gross income inclusions and exclusions, deductions for adjusted gross income, itemized deductions, and the calculation of individual tax liabilities.
- Evaluate business taxation key concepts like deductibility of business expenses, tax years, acceptable tax accounting methods, depreciation/amortization methods, and self-employment income and taxation.
- Evaluate taxation of business and personal property transactions, including calculation of capital gains/losses and calculation of business property transactions, including those under section 1231 and related code sections.
- Compare entity choices, including the different methods used to tax different entities.
- Prepare federal income tax forms for individuals, including Form 1040 and related schedules.

III. Course Structure

This class is set up as “in person.” We will meet in person on Tuesdays and Thursdays at 6:00 pm with several synchronous remote/online meetings via Zoom as shown in the course calendar. Supplemental course materials, if any, will be posted to Canvas. Refer to the course schedule for specific details. Please note that the instructor reserves the right to make changes to the course structure and schedule as appropriate and needed.

IV. Participation/Professionalism/Attendance

A professional demeanor is an integral part of any business environment, especially in your preparation for a career in accounting. Professionalism in this environment implies respect and courtesy for others. I expect students to maintain the highest standards of professionalism. Your speech, appearance, and attitude impact your professional image in the eyes of those around you. Asking for concessions that would violate the syllabus (attempts at turning in homework late, not watching the posted lectures, asking me to fraudulently report your grade by adding or rounding points, etc.) are examples of unprofessional behavior that, in a business environment, could get you fired. Start good professional habits now! Use of laptops or cell phones is not allowed in the classroom. Exceptions will be made for approved accommodation or instructor permission. instructor.

Because attendance is so important for success in this class, 3% of your grade will be based on attendance. Attendance below 60% receives zero attendance credit. **In this regard, and as part of your professionalism, late arrivals or early exits (both are very disruptive to me and to your fellow students) will be counted as absences and as unprofessional behavior.**

Early exits or late arrivals will be marked as unprofessional behavior and as unexcused absences because they tend to disrupt the class. Therefore, if you need to arrive late or leave early on any given day because of something unusual, please inform me in advance so that I may try to accommodate your needs in the best manner possible.

A link to the University Attendance Policy may be found below:

<https://policy.unt.edu/policy/06-039>

V. Homework Assignments, Quizzes, and LearnSmart

Homework assignments (SmartBook, Quizzes, HW) will be due on the hard deadline dates specified in the course calendar. After the hard deadline dates pass, the electronic folders will close, and assignments will no longer be accepted.

All HW assignments must be completed through Canvas. Students are encouraged to attempt them early. Unless specifically excluded, students are responsible for all material in the assigned chapters of the text, even if not specifically covered in class.

VI. Examinations

There will be three exams. The exam component of your course grade (60%) will be calculated as the simple average of the three exam scores, **all three exams weighted equally**. All exams will be closed book, but you will be allowed to use a one-page, one-sided, hand-written “note sheet.” The note sheet must be standard letter size (8.5 x 11 inches). You are not allowed to use electronic devices such as cell phones, PDAs, or smartwatches during the exams. A basic, four-function calculator (addition, subtraction, multiplication, division) is allowed during exams. **Cell phones, tablets, laptops, etc., cannot be substituted for a calculator**. The exams will be conducted in person in the classroom during regular class times. In the event the class or exam is switched to an online format due to an unforeseen event, you will be given details as appropriate. You have a responsibility to appear for each examination at its regularly scheduled time. No make-up exams will be available except in the case of university-approved emergencies. If you miss an exam, your score will be zero for that exam.

Grading

Your grades will be determined based on the tables below:

Table 1:

Assignment	Percentage of Final
Exams	60%
Smart Book Assignments	7%
Homework Assignments	20%
Quizzes	10%
Attendance	3%
TOTAL	100%

Table 2: Overall course grading scale

A	≥90%
B	≥80%
C	≥70%
D	≥60%
F	<60%

VII. Academic Dishonesty

The G. Brint Ryan College of Business takes academic honesty seriously. Ethics and integrity are important business values, essential to building trust and adhering to both professional and legal standards. Academic dishonesty destroys trust, damages reputation and the value of the degree and is unacceptable.

According to UNT Policy 06.003, Student Academic Integrity, academic dishonesty occurs when students engage in behaviors including, but not limited to cheating, fabrication, facilitating academic dishonesty, forgery, plagiarism, and sabotage. A finding of academic dishonesty may result in a range of academic penalties or sanctions from admonition (a warning) to expulsion from the University.

Some of the most common examples of academic integrity violations include plagiarism or cheating, such as unauthorized assistance on examinations, homework, research papers or case analysis. Your work must be entirely your own. When working on assignments, you should not discuss your work with others unless approved by the course instructor. Group assignments should only be discussed with members assigned to your group, and all group members may be held accountable in some way for known academic integrity violations in a group assignment.

Another example of academic dishonesty relates to improper attribution. When preparing your assignments, you must cite all outside sources in the manner requested by your instructor.

Copying or using material from any source prepared by or previously submitted by others, at UNT or other institutions, or downloaded from the Internet, is plagiarism. Unless directed otherwise in an assignment, large scale “cutting and pasting” from other sources, even if properly footnoted, is not appropriate. You should synthesize this material in your own words and provide a footnote.

Your instructor will specify what materials, if any, may be used on the tests and exams. Using materials other than those permitted, talking with other individuals during the exam, individuals exchanging information about an exam when one has taken the exam and the other has not, or copying or using material from another individual’s exam is academic dishonesty and will result in a meeting to discuss academic integrity violations and potentially issue sanctions mentioned above, and may result in ineligibility for academic scholarships. The use of online assistance, such as sites commonly used for finding homework solutions, group chat, cell phones, smart watches, and similar tools during exams is not allowed for any reason unless specifically permitted. No portion of an exam may be copied or photographed without permission.

Students are expected to conduct themselves in a manner consistent with the University's status as an institution of higher education. A student is responsible for responding to a request to discuss suspected academic dishonesty when issued by an instructor or other University official. If a student fails to respond after a proper attempt at notification has been made, the University may take appropriate academic actions in the absence of the student’s participation.

Penalties: If you engage in academic dishonesty in this class, I reserve the right to assign a zero for the exam **and** a failing grade in the course. In addition, the case will be referred to the Academic Integrity Office for appropriate disciplinary action. Further information can be found at <https://policy.unt.edu/policy/06-003>

VIII. Disabling Conditions:

The Department of Accounting, in cooperation with the Office of Disability Access, complies with the Americans with Disabilities Act in making reasonable accommodations for qualified students with disabilities. If you have an established disability as defined in the Americans with Disabilities Act and would like to request an accommodation, please present your written accommodation request during the first two weeks of classes. My office hours and office number are shown on this syllabus. Further information can be found at <http://www.unt.edu/oda>

IX. Succeed at UNT

UNT endeavors to offer you a high-quality education and to provide a supportive environment to help you learn and grow. As a faculty member, I am committed to helping you be successful as a student. Here’s how to succeed at UNT: Show up. Find support. Get advised. Be prepared. Get involved. Stay focused. To learn more about campus resources and information on how you can achieve success, go to <http://success.unt.edu/>. The key to success is persistence.

X. Emergency Notification & Procedures:

UNT uses a system called Eagle Alert to quickly notify students with critical information in the event of an emergency (i.e., severe weather, campus closing, and health and public safety emergencies like chemical spills, fires, or violence). The system sends voice messages (and text messages upon permission) to the phones of all active faculty staff and students. Please make certain to update your phone numbers at <http://www.my.unt.edu>. Some helpful emergency preparedness actions include: 1) know the evacuation routes and severe weather shelter areas in the buildings where your classes are held, 2) determine how you will contact family and friends if phones are temporarily unavailable, and 3) identify where you will go if you need to evacuate the Denton area suddenly. In the event of a university closure, please refer to Canvas for contingency plans for covering course materials.

XI. Emergency Evacuation Procedures for Business Leadership Building:

- **Severe Weather:** In the event of severe weather, all building occupants should immediately seek shelter in the designated shelter-in-place area in the building. If unable to safely move to the designated shelter-in-place area, seek shelter in a windowless interior room or hallway on the lowest floor of the building. All building occupants should take shelter in rooms 055, 077, 090, and the restrooms on the basement level. In rooms 170, 155, and the restrooms on the first floor.
- **Bomb Threat/Fire:** In the event of a bomb threat or fire in the building, all building occupants should immediately evacuate the building using the nearest exit. Once outside, proceed to the designated assembly area. If unable to safely move to the designated assembly area, contact one or more members of your department or unit to let them know you are safe and inform them of your whereabouts. Persons with mobility impairments who are unable to safely exit the building should move to a designated area of refuge and await assistance from emergency responders. All building occupants should immediately evacuate the building and proceed to the south side of Crumley Hall in the grassy area, west of parking lot 24.

XII. Class Materials for Online Instruction

Recorded lectures or other course materials may be posted to Canvas during the semester. Class recordings and other course materials are the intellectual property of the university or instructor and are reserved for use only by students in this class and only for educational purposes. Students may not post or otherwise share the recordings outside the class, or outside the Canvas Learning Management System, in any form. Failing to follow this restriction is a violation of the UNT Code of Student Conduct and could lead to disciplinary action.

Table 3: Course Calendar Schedule for ACCT 4300-001 (Summer 2026). Because this is a condensed summer course, students should expect substantial independent study between class meetings.

#	Date	Modality	Chapters	HW, Quiz, and LearnSmart
1	19-May-26	In person	Chapters 1 and 2	
2	21-May-26	In person	Chapters 3 and 4	
3	26-May-26	In Person	Exam 1 (Chapters 1-4)	Chapters 1-4 hard deadline at 11:59 pm
4	28-May-26	In person	Chapters 5 and 6	
5	02-Jun-26	In person	Chapters 8 and 9	
6	04-Jun-26	In person	Exam 2 (Chapters 5, 6, 8, 9)	Chapters 5–9 hard deadline at 11:59 pm
7	9-Jun-26	In person	Chapters 10 and 11	
8	11-Jun-26	Remote Sync.	Chapter 12	
9	16-Jun-26	Remote Sync.	Chapter 13	
10	18-Jun-26	In person	Exam 3 (10-13)	Chapters 10-13 hard deadline at 11:59 pm.
	22-Jun-26	University Grade Submission Deadline		

Zoom links will be posted to Canvas before each remote session.