

# COURSE SYLLABUS

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**YEAR COURSE OFFERED:** 2017

**SEMESTER COURSE OFFERED:** Spring

**DEPARTMENT:** Accountancy & Taxation

**COURSE NUMBER:** ACCT 7362

**NAME OF COURSE:** Tax Research

**NAME OF INSTRUCTOR:** Janet Meade

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**The information contained in this class syllabus is subject to change without notice. Students are expected to be aware of any additional course policies presented by the instructor during the course.**

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## **Instructor Contact Information**

Office: 380G Melcher Hall  
Available: Wed 2:30-5:30 pm; or by appointment  
Email: [jmeade@uh.edu](mailto:jmeade@uh.edu)  
Phone: 713-743-4841

## **Learning Objectives**

ACCT 7362 is a graduate tax course designed to teach the student the basics of Federal tax research. The objectives of the course are to: (1) examine the major sources of tax authority, (2) assess the appropriateness of the authoritative sources as applied to specific factual situations, and (3) communicate the results of tax research clearly and concisely to practitioners and clients involved in tax planning and decision-making.

## **Prerequisites**

Graduate standing and ACCT 4331, ACCT 5331 or equivalent, and completion or concurrent enrollment in ACCT 4332, ACCT 5332, ACCT 7375 or equivalent.

## **CPA Exam Eligibility**

This course includes projects and assignments to meet the Texas State Board of Public Accountancy's CPA exam eligibility requirement of two semester hours of accounting research and analysis.

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## Bauer's Commitment to Learning

The Bauer College of Business and the Department of Accountancy & Taxation have established learning goals for each of our programs as part of our accreditation by the Association to Advance Collegiate Schools of Business (AACSB). Additional information about the learning goals for accounting may be found at <http://www.bauer.uh.edu/departments/accy/why-accounting/accounting-learning-goals.php>.

This course incorporates the following MSACCY Learning Goals:

- Oral communication skills (classroom presentations)
- Written communication skills (written research projects)
- Research skills (assigned research projects and exams)
- Ethical awareness (discussion of IRS Circular 230, AICPA Code of Professional Conduct, and AICPA Statements on Standards for Tax Services)
- Global awareness (discussion of international taxation)
- Technological skills (*Checkpoint, LexisNexis Academic*, library resources)
- Analytical problem solving skills (assigned research projects)
- Financial risk assessment skills (assigned research projects)

## Major Assignments/Exams

Points are assigned to the course assessments as shown below:

	<u>Points</u>
Research projects 1-3 (50 points each)	150
Research projects 4-7 (100 points each)	400
Team case presentation	100
Presentation summaries (7 points each, max 50)	50
Examinations (150 points each)	<u>300</u>
Total	1,000

## Grading

Letter grades are assigned based on the following point intervals:

<u>Grade</u>	<u>Point Interval</u>
A	1,000 – 900
B	899 – 800
C	799 – 700
D	699 – 600
F	599 – 0

Final grades are not negotiable. Requests for a change of grade without adequate justification will not be acknowledged.

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## Required Reading

- Gardner, Stewart, Worsham. 2015. *Tax Research Techniques*, 10<sup>th</sup> edition. New York, NY: American Institute of Certified Public Accountants (ISBN: 978-1941651476).
- *In-Class PowerPoint slide decks*. Blackboard (under *Course Material > Course Content*).
- *Checkpoint* (please visit a Bauer computer lab to set-up your account at [www.checkpoint-registration.riag.com/schools](http://www.checkpoint-registration.riag.com/schools) or use the link online on Blackboard under *Course Material > Checkpoint*).

## Recommended Reading

- May and May. 2014. *Effective Writing: A Handbook for Accountants*, 10th edition. Upper Saddle River, NJ: Pearson (ISBN: 978-0133579499).
- *Bauer College of Business Writing Style Guide*. Blackboard (under *Course Material > Course Content > Resources*).

## Checkpoint Training Videos

Five training videos, each lasting between 6 to 13 minutes, are helpful in understanding how to research with *Checkpoint*. These videos are available on *You Tube* and Blackboard (in the *Checkpoint* folder).

## Research Projects

Projects require identification and application of relevant authoritative tax sources to specific factual situations. Projects involving written answers must be word processed, following the prescribed format when noted. Projects involving analytical answers must be prepared in Excel. Projects are due before the beginning of class and late projects are not accepted without explanation. Projects should be submitted on Blackboard (under *Course Activities > Assignments*).

## Team Case Presentation

Teams of approximately 4 members should be formed on or before February 1 for purposes of one classroom presentation. Sign-up is available on Blackboard (under *Course Content > Team Case Presentations*). Students who do not select their own teams will be assigned to a team.

## Presentation Summaries

Brief summaries of team presentations are due at the conclusion of each presentation. Each summary is worth up to 7 points, with a maximum of 50 points for all summaries. Summaries should be submitted at the conclusion of each team's presentation using the assignment link on Blackboard (under *Course Activities > Team summaries*).

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## **Examinations**

Exams are closed book and closed notes. The content of the exams includes multiple choice and research questions based on the course lectures, speaker presentations, team presentations, textbook readings, and research assignments. No make-up exams are given. If the student is unable to take the exam at the scheduled time, the student must meet with Dr. Meade to schedule an alternative time. It is expected that any student requesting an alternative exam time can provide documentation supporting the need for special scheduling. Absent such documentation, Dr. Meade reserves the right to deny the request. The Bauer College requires students to purchase their own scantrons for the exams.

## **Electronic Devices**

Smart phones and other electronic devices should be silenced during class meetings and examinations. Laptops are permissible, but students observed messaging, checking email, surfing, or otherwise communicating during guest or team presentations will be subject to a grade penalty of 50 points. Disruptions during an exam may also result in a penalty of 50 points.

## **Academic Honesty**

Compliance with the University of Houston academic honesty policy is mandatory. To receive a final grade in the course, all students must indicate that they are in compliance with this policy on Blackboard (under *Course Activities > Assignments > Academic honesty compliance*). A discussion of the policy is included in the University of Houston Student Handbook, <http://www.uh.edu/dos.hdbk.acad.achinpol.html>. "Academic dishonesty" means employing a method or technique or engaging in conduct in an academic endeavor that the student knows or should know is not permitted by the university or a course instructor to fulfill academic requirements. Academic dishonesty includes, but is not limited to, accepting copies of old exams or graded research projects from former students. Violations of this policy are not permitted and will result in a failing grade in the course.

## **Disabilities**

The Bauer College of Business is committed to helping students who have disabilities achieve their highest potential. To receive academic accommodations, students must register with the Center for Students with Disabilities (CSD) (telephone 713-743-5400) and present approved accommodation documentation to Dr. Meade before the date of the first examination.

## **Instructor Evaluations**

The Bauer College of Business requires all of its instructors to be evaluated by their students. The results of these evaluations are important to provide feedback to instructors on how their performance can be improved. In addition, these evaluations are carefully considered in promotion, salary adjustment, and other administrative decisions. Dr. Meade encourages students to provide informal feedback to her throughout the semester, as well formal feedback at the end of the semester.

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## **Withdrawals**

The last day to withdraw without receiving a grade is February 1. In order to receive a W grade after this date, the student must have a passing (D or better) grade. No withdrawals are permitted after March 31.

## **Incompletes**

An incomplete is given only when the student is earning a passing grade, but is unable to complete the final portion of the course because of illness.

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## List of discussion/lecture topics

<u>Date</u>		<u>Topic</u>	<u>Reading</u>	<u>Presentation</u>	<u>Assignment due</u>
Jan	18	Tax research in perspective	Chapter 1		
	25	The critical role of facts	Chapter 2		
Feb	1	The elusive nature of tax questions	Chapter 3	Teams formed	Project 1
	8	Identifying appropriate authority	Chapter 4		
	15	Locating appropriate authority	Chapter 5	Presentation 1	Project 2
	22	Assessing and applying authority	Chapter 6	Presentation 2	Project 3
Mar	1	Exam 1			
	8	Orolando Duffus, UH Anderson library		Presentation 3	
	15	Spring break			
	22	Communicating tax research	Chapter 7	Presentation 4	Project 4
		Tax research in the closed-fact case	Chapter 8		
	29	Nabil Khan and Chris Huerta, PwC		Presentation 5	Project 5
Apr	5	Research methodology for tax planning	Chapter 9	Presentation 6	
	12	Steve Diamond, EY		Presentation 7	Project 6
	19	Nancy Evetts and Brooke Kitchen, Deloitte		Presentation 8	Project 7
	26	Exam 2			