

SYLLABUS

Instructor:

Name: Marissa R. Nelson, CPA (she/her)
Office Location: Fisher Hall 400C
Email: nelson.1495@osu.edu
Office Hours: Tuesday/Thursday 2:30 – 3:30pm, and by appointment

Class Meeting Schedule:

Section 4568 - Mon/Wed 2:45pm–4:15pm – Gerlach Hall 265

Required Course Materials

- Textbook: *Federal Tax Research*, 12E by Roby Sawyers & Steven Gill
<https://www.cengage.com/c/federal-tax-research-12e-sawyers-gill/9780357366387/>
- RIA Checkpoint- free to all OSU students, accessible via OSU library
<https://library.ohio-state.edu/screens/databases.html>

Course Description:

Case studies requiring an in-depth examination of the tax aspects of situations frequently encountered by businesses and individuals.

Communication:

I regularly use the course announcements feature in Carmen to announce schedule changes and other important information. It is your responsibility to ensure that your Carmen and email settings are such that you receive these announcements on a timely basis. I do not check or respond to either Carmen email or my buckeyemail address. Please email me directly at nelson.1495@osu.edu.

Syllabus is subject to change

This syllabus is subject to change as I deem necessary to protect the integrity of the course. You will be informed promptly of any changes via Carmen Announcement. The most up-to-date version of the syllabus can always be found on Carmen.

Course Format

ACCTMIS 7784 will be conducted using class lectures and discussions as well as in-class workshops. Much of the work uses documents found through online resources. In order to utilize our time together most effectively, it is imperative that you do the assigned reading BEFORE the assigned class meeting. Regular class attendance will improve your chances of meeting course objectives.

Course Objectives

This course is designed to:

- Develop knowledge about the various sources of Federal tax law
- Learn to apply a systematic tax research methodology in solving complex taxpayer-oriented tax problems
- Develop critical thinking skills in analyzing various tax law sources, allowing construction of alternative solutions to tax problems in a manner that will help to attain a taxpayer financial and tax planning goals
- Strengthen speaking and writing skills, as needed by practicing tax professionals
- Strengthen professional communication skills through class discussion and teamwork

Students are assumed to be interested in becoming business advisors, with an emphasis on financial and accounting subject matters. Previous tax education is assumed to entail only one previous course. This course is not designed to convey any specific technical tax concepts. The concepts and work habits learned in this course will form a solid foundation for further study and practice.

- **Short Exercise Assignments:** Short exercise assignments (4 total) will be assigned throughout the semester. Assignments can be completed individually or with a partner. Assignments will be graded for completion and thoroughness. The intent of these assignments is to give you exposure and practice to important concepts covered in your reading and in-class. These assignments are designed to help you perform efficiently and satisfactorily on longer research assignments and projects. Completed assignments must be turned in by the deadline on the days listed on the assignment schedule. No credit will be given for assignments turned in after the deadline.
- **Memo/Client Letter Assignment:** Students will work through a short research assignment individually or with a partner. This assignment will be more extensive than the short exercise assignments and will be graded for thoroughness, accuracy, and professional presentation. These assignments will require more in-depth research and analysis and should enhance your written communicating skills relating to conveying technical information. Assignment is due at the beginning of class on the date listed on the assignment schedule. No credit will be given for assignments turned in after the deadline.
- **Projects/Presentations:** Students will be responsible for completing two projects/presentations during the semester. These projects will encompass research involving the various primary sources of tax law discussed in class and will involve preparing multiple documents related to this research. Each group will present a summary of their findings and recommendations in simulated training or meeting scenarios. The written portion of these assignments will be due in advance of the in-person meetings. Students will work in groups of three or four students on these projects, depending on the size of the class.

Restricted and Permitted Course Materials:

Use of inappropriate study materials, including previously prepared solutions and copies of (or files containing) work prepared by previous students that is not provided by the instructor compromises the concept of equal opportunity for all students and therefore is prohibited. You may use materials that generally are available to all students provided that they maintain the spirit of the learning objectives.

Materials distributed to students via Canvas or in class may be used only by students enrolled in ACCTMIS 7784 this semester. You may not distribute any of these materials to any others at any time.

Evaluation & Grading:

Coursework will be weighted as follows:

Short Exercise Assignments	20%
File memo/Client Letter	10%
Project #1	35%
Project #2	35%
	<hr/>
	100%

Final grades will be determined based upon a student's relative performance to his or her peer group and without regard to the percentage of total points earned. Any student who fails to complete any assignment for unexcused reasons may receive a final grade of "E," regardless of the student's performance on other graded material.

I reserve the right to curve and/or adjust the weights of grades as necessary in order to fairly represent the workload, effort, and mastery level of the class. *Please note: You will receive the grade that you earn. In order to be fair to all students I do not entertain requests for extra credit or special consideration regarding grade cut-offs.*

Course technology:

You will need to be able to access the following:

- Carmen
- OSU email
- Microsoft Word
- Microsoft Excel
- Zoom
- (Optional) Webcam and Microphone for Zoom meetings such as office Hours
- OSU Library website

Some helpful links:

- [Microsoft Office 365](#): All Ohio State students are now eligible for free Microsoft Office 365 ProPlus through Microsoft's Student Advantage program. Full instructions for downloading and installation can be found [at go.osu.edu/office365help](#).
- For questions about specific Carmen functionality, see the [Canvas Student Guide](#).
- For help with your password, university email, Carmen, or any other technology issues, questions, or requests, contact the Ohio State IT Service Desk. Standard support hours are available at [ocio.osu.edu/help/hours](#), and support for urgent issues is available 24/7.
 - **Self-Service and Chat support:** [ocio.osu.edu/help](#)
 - **Phone:** 614-688-4357(HELP)
 - **Email:** servicedesk@osu.edu
 - **TDD:** 614-688-8743

Disability Services:

The University strives to make all learning experiences as accessible as possible. If you anticipate or experience academic barriers based on your disability (including mental health, chronic or temporary medical conditions), please let me know *immediately* so that we can privately discuss options. To establish reasonable accommodations, I may request that you register with Student Life Disability Services. After registration, make arrangements with me as soon as possible to discuss your accommodations so that they may be implemented in a timely fashion. SLDS contact information: slds@osu.edu; 614-292-3307; slds.osu.edu; 098 Baker Hall, 113 W. 12th Avenue

Safety and health requirements:

All teaching staff and students are required to comply with and stay up to date on all [University safety and health guidance](#), which may include wearing a face mask in any indoor space and maintaining a safe physical distance at all times. Non-compliance will be warned first and disciplinary actions will be taken for repeated offenses.

Academic integrity:

Academic integrity is essential to maintaining an environment that fosters excellence in teaching, research, and other educational and scholarly activities. Thus, The Ohio State University and the Committee on Academic Misconduct (COAM) expect that all students have read and understand the University's Code of Student Conduct, and that all students will complete all academic and scholarly assignments with fairness and honesty. Students must recognize that failure to follow the rules and guidelines established in the University's Code of Student Conduct (<https://trustees.osu.edu/bylaws-and-rules/code>) and this syllabus may constitute Academic Misconduct (<https://oaa.osu.edu/academic-integrity-and-misconduct>)

The Ohio State University's Code of Student Conduct (Section 3335-23-04) defines academic misconduct as: Any activity that tends to compromise the academic integrity of the University, or subvert the educational process. Examples of academic misconduct include (but are not limited to) plagiarism, collusion (unauthorized collaboration), copying the work of another student, and possession of unauthorized materials during an examination. Ignorance of the University's Code of Student Conduct is never considered an excuse for academic misconduct, so I recommend that you review the Code of Student Conduct and, specifically, the sections dealing with academic misconduct.

If I suspect that a student has committed academic misconduct in this course, I am obligated by University Rules to report my suspicions to the Committee on Academic Misconduct. If COAM determines that you have violated the University's Code of Student Conduct (i.e., committed academic misconduct), the sanctions for the misconduct could include a failing grade in this course and suspension or dismissal from the University.

If you have any questions about the above policy or what constitutes academic misconduct in this course, please contact me.

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**University Policies,
Services and Resources**
(go.osu.edu/UPolicies)



Fisher Undergraduate
Handbook and QuickLinks
(www.bsbalinks.com)



Fisher Navigator
Resource Portal
(www.nav-1.com)

