



Accounting and MIS 7784: Tax Research Course
Syllabus – Spring 2019
Monday/Wednesday, 8:30am - 10:00am – Gerlach Hall 355

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Office Hours: Mon/Weds/Fri (by appointment)

Course Materials:

Required - Sawyers, 11th ed. *Federal Tax Research*, ISBN 978-1-337-48494-4

NOTE: A less expensive option to get access to the textbook would be to purchase a Cengage Unlimited subscription through the publisher.

Reference – Primary law sources, internet sites, and commercial research material, located in the university and law school libraries in traditional formats and in electronic formats on the OSU library site.

Course Description:

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

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.

Course Methods:

ACCTMIS 7784 will be conducted using class lectures and discussions as well as in-class workshops. Students will work in pairs (or groups). Much of the work uses documents found through online resources. Groups should sit together during class time, and at least one member should be prepared to connect a laptop to the internet during class.

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.

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. Assignments will be provided in class the class session before assigned due date and will be posted on Canvas. 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.

Course Grade:

Your final grade in this course will be determined by the total points you earn. The maximum points you can earn from each course component are as follows:

Short Exercise Assignments	20 points
File memo/Client Letter	10 points
Project #1	35 points
Project #2	<u>35 points</u>
Total	100 points

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.

Grade Disputes:

It is your responsibility to ensure grades posted on Carmen reflect your score on any particular assignment. Any concerns or questions about grading on an assignment must be resolved within one week after the graded item is returned in class. These disputes must be submitted IN WRITING to the instructor. This time frame applies whether or not you were present in class to receive your graded assignment. Individual grading issues will be handled outside of normal class time.

Academic Misconduct:

Academic misconduct will not be tolerated. According to University Rule 3335-31-02, all suspected cases of academic misconduct will be reported to the Committee on Academic Misconduct. This includes receiving assistance on ANY graded assignment from any outside source or individuals other than your instructor or group members (on group assignments). Students can report suspected violations of academic integrity or student misconduct to faculty or to a program's leadership. All reported cases of academic misconduct are actively pursued and confidentiality is maintained.

It is also expected that each student will behave in a manner that is consistent with the Fisher Honor Statement, which reads as follows:

As a member of the Fisher College of Business community, I am personally committed to the highest standards of behavior. Honesty and integrity are the foundations from which I will measure my actions. I will hold myself accountable to adhere to these standards. As a future leader in the community and business environment, I pledge to live by these principles and celebrate those who share these ideals.

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, or be subject to disciplinary action.

Teaching Plan and Assignment Schedule:

The following schedule is a recommended timeline for working through the material and assignments. The student may work ahead of schedule; any plan to “fall behind” should be coordinated with the instructor in advance.

<i>Week</i>	<i>Topic</i>	<i>Assignment</i>
2/27	Course Introduction Ch 1, Introduction to Tax Practice and Ethics Ch 2, Tax Research Methodology	Read Chapters 1 & 2
3/4	Ch 6, Tax Services Ch 3, Legislative Sources	Read Chapters 3 & 6 Short assignment #1 due
3/6	Ch 4, Administrative Sources	Read Chapter 4
3/8	<i>NO CLASS</i>	Short assignment #2 due 5:00pm
3/11 & 3/13	SPRING BREAK – NO CLASS	
3/18	Ch 5, Judicial Sources	Read Chapter 5
3/20	Ch 11, Communicating Research Results	Read Chapter 11 Short Assignment #3 due
3/25	File Memo / Client Letter Assignment Intro & In-Class Workshop	Short assignment #4 due
3/27	In-Class Workshop	
4/1	Project #1 Introduction & In-Class Workshop	File Memo/Client Letter Due
4/3	Project #1 Workshop	
4/8	Project #1 Workshop	
4/10	<i>Project #1 Presentations</i>	Project #1 Due
4/15	Project #2 Workshop	
4/17	Project #2 Workshop	
4/22	<i>Project #2 Presentations</i>	Project #2 due