

# COURSE SYLLABUS

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**YEAR COURSE OFFERED:** 2023  
**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: In-person and virtual office hours on Mondays 4:30-5:30 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 2 semester hours of accounting research and analysis.

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## Major Assignments/Exams

Points are assigned to the course assessments as shown below:

	<u>Points</u>
Checkpoint training videos (4 points each)	20
Research projects 1, 2, 3 (50 points each)	150
Research project 4 (File memo)	100
Research project 5 (Client letter)	75
Research project 6 (Tableau)	125
Team case presentation	100
Presentation quizzes (7.5 points each)	30
Examinations (150 points each)	<u>300</u>
Total	900

## Grading

Letter grades are assigned based on the following point intervals:

<u>Grade</u>	<u>Point Interval</u>
A	900 – 810
B	809 – 720
C	719 – 630
D	629 – 540
F	539 – 0

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

## 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 <https://cpreg.thomsonreuters.com> or use the link online on Blackboard under *Course Material > Checkpoint*). If you cannot physically visit the UH main campus to set-up your account, please notify Dr. Meade.

## Checkpoint Training Videos

Five training videos, each lasting between 8 to 13 minutes, are helpful in understanding how to research with *Checkpoint*. Each video is worth 4 points when viewed before March 6. To receive credit, you must view the entire video and mark each video as “reviewed.” These videos are available on Blackboard (in the *Checkpoint* folder).

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## **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 visual data analysis must be prepared with *Tableau*. Projects are due before the beginning of class and late projects are not accepted without prior approval. Projects should be submitted on Blackboard (under *Course Activities > Assignments*).

## **Team Case Presentation**

Teams of 3 members should be formed on or before February 6 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 Quizzes**

Online quizzes based on team presentations are due within 6 days of each presentation by 11:30 pm. Each quiz consists of 3 questions worth 2.5 points each, or 7.5 points per quiz. Quizzes are not required of presenting team members for the case they present. It is recommended that quizzes be completed immediately after each presentation during class, not during a presentation because they are timed to self-submit after 15 minutes. Quizzes should be submitted using the assignment link on Blackboard (under *Course Activities > Assignments > Presentation Quizzes*).

## **Examinations**

Exams are administered on Blackboard and may be taken either in class or proctored on Zoom using webcams. Exams are closed book and closed notes. The content of the exams includes multiple choice and research questions based on the course lectures, 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. Requests may be denied.

## **Academic Honesty**

Compliance with the University of Houston academic honesty policy is mandatory. To receive scores on projects, presentations, and exams, all students must indicate that they are following this policy on Blackboard (under *Course Activities > Assignments > Academic Honesty Compliance*). A discussion of the policy is included on the website of the UH Provost at <https://www.uh.edu/provost/policies-resources/honesty/>. "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.

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## **Reasonable Academic Adjustments/Auxiliary Aids**

The University of Houston System complies with Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, pertaining to the provision of reasonable academic adjustments/auxiliary aids for students who have a disability. In accordance with Section 504 and ADA guidelines, the Student Accessibility Center strives to provide reasonable academic adjustments/auxiliary aids to students who request and require them. If you believe that you have a disability requiring an academic adjustments/auxiliary aid, please call the Dart Accessibility Center at (713) 743-5400, visit <http://www.uh.edu/csd/> or email [JDCenter@central.uh.edu](mailto:JDCenter@central.uh.edu). Approved accommodation documentation should be presented to Dr. Meade before the date of the first examination.

## **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 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.

## **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.

## **Withdrawals**

The last day to drop or withdraw with a W grade is April 19.

## **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.

## **Writing Center**

Any student who needs additional help with writing should take advantage of the services available at the UH Writing Center. Consultations can be scheduled online at [www.uh.edu/writecen/](http://www.uh.edu/writecen/)

## **Campus Closure and Emergencies**

In the event of unanticipated weather or other external events, please visit [uh.edu/emergency](http://uh.edu/emergency) for updates on campus closures and other developing news.

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## **Resources for Online Learning**

The University of Houston is committed to student success and provides information to optimize the online learning experience through our Power-On website. Please visit this website for a comprehensive set of resources, tools, and tips including obtaining access to the internet, AccessUH, Blackboard, and Canvas; using your smartphone as a webcam; and downloading Microsoft Office 365 at no cost. For questions or assistance contact [UHOnline@uh.edu](mailto:UHOnline@uh.edu).

## **UH Email**

Please check and use your Cougarnet email for communications related to this course. To access this email, login to your Microsoft 365 account with your Cougarnet credentials.

## **Webcams**

Access to a webcam is required for students participating remotely in this course. Webcams must be turned on during both class meetings and exams.

## **COVID-19 Information**

Students are encouraged to visit the University's [COVID-19](#) website for important information including diagnosis and symptom protocols, testing, vaccine information, and post-exposure guidance. Please check the website throughout the semester for updates.

## **Excused Absence Policy**

Regular class attendance, participation, and engagement in coursework are important contributors to student success. Absences may be excused as provided in the University of Houston [Graduate Excused Absence Policy](#) for reasons including: medical illness of student or close relative, death of a close family member, legal or government proceeding that a student is obligated to attend, recognized professional and educational activities where the student is presenting, and University-sponsored activity or athletic competition. Under these policies, students with excused absences will be provided with an opportunity to make up any quiz, exam or other work that contributes to the course grade or a satisfactory alternative. Please read the full policy for details regarding reasons for excused absences, the approval process, and extended absences. Additional policies address absences related to [military service](#), [religious holy days, pregnancy and related conditions](#), and [disability](#).

## **Recording of Class**

Students may not record all or part of class, livestream all or part of class, or make/distribute screen captures, without advanced written consent of the instructor. If you have or think you may have a disability such that you need to record class-related activities, please contact the [Justin Dart, Jr. Student Accessibility Center](#). If you have an accommodation to record class-related activities, those recordings may not be shared with any other student, whether in this

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course or not, or with any other person or on any other platform. Classes may be recorded by the instructor. Students may use instructor's recordings for their own studying and notetaking. Instructor's recordings are not authorized to be shared with *anyone* without the prior written approval of the instructor. Failure to comply with requirements regarding recordings will result in a disciplinary referral to the Dean of Students Office and may result in disciplinary action.

## **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, Tableau*)
- Analytical problem-solving skills (assigned research projects)
- Financial risk assessment skills (assigned research projects)

## **Syllabus Changes**

Due to the changing nature of the COVID-19 pandemic, please note that the instructor may need to make modifications to the course syllabus and may do so at any time.

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## List of Discussion/Lecture Topics

Date		Topic	Reading	Presentation	Assignment due
Jan	23	Tax research in perspective	Chapter 1		
	30	The critical role of facts	Chapter 2		
Feb	6	The elusive nature of tax questions	Chapter 3	Teams formed	Project 1
	13	Identifying appropriate authority	Chapter 4		
	20	Locating appropriate authority	Chapter 5		Project 2
	27	Assessing and applying authority	Chapter 6	Presentation 1	
Mar	6	Assessing and applying authority (continued)	Chapter 6	Presentation 2	Project 3
	13	Spring break			
	20	Exam 1			
	27	Communicating tax research	Chapter 7, 8	Presentation 3	
Apr	3	Research methodology for tax planning	Chapter 9	Presentation 4	Project 4
	10	Tax controversy and predictive analytics		Presentation 5	
	17	Tax analytics and visualizations		Presentation 6	Project 5
	24	Tax analytics and visualizations (continued)		Presentation 7	
May	1	Exam 2			Project 6