

The University of Texas at El Paso College of Business Administration  
Department of Accounting  
ACCT 5322- TAX CONCEPTS RESEARCH & PROCEDURES CRN 35901

Course Syllabus- Summer 2021

Instructor: Esther Ehrlich  
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Office hours: By appointment only

**COURSE OBJECTIVES:**

ACCT 5322 is graduate tax course designed to develop and understanding of tax research, as well as to develop a basic skill in implementing tax research. By the end of this course, the student should be able to identify the differences between primary and secondary sources of law, use research tools to be able to perform basic tax research, and possess an understanding of the use of electronic research databases. Additionally, students will develop a skill in communication, such as the ability to write a tax memorandum and increase their ability to do tax planning.

This course enhances the AICPA's Core Competencies need for strong research skills to access relevant guidance and other information through the research of and communication (both oral and written) of current Federal tax issues where both analytic and communication skills are emphasized. Students will prepare client letters discussing an issue, along with a proposed solution arrived at through application of tax research using electronic databases such as RIA or CCH to do research. Students will also prepare an in-depth research paper communicating the results of their research and analysis of a tax topic.

**OBJECTIVES AND ASSESSMENT MEASUREMENT PROCESS:**

As part of the Accounting Department's formal assessment process, student competency and understanding of the course and ability to meet these and certain program goals and objectives will be measured by an analysis of homework problems or in class problems, exam questions, and the preparation of an estate or gift tax return. To this end, the following program goals and learning objectives will be addressed in the Department of Accounting measurement process:

Program Objective: Identify and measure relevant data and report results in formats that both meet the needs of the report users and adhere to legal and professional standards (measured in quizzes and homework problems).

- appropriately apply a given measurement method
- describe uncertainties about data and how items should be measured
- identify types of information and uncertainties relevant to a given report
- recognize appropriate reporting requirements

Program Objective: Use technology in the accounting/business environment (measured in active learning projects, quizzes, and homework problems).

- use appropriate communication technologies such as email and discussion boards
- access and recognize commonly used information databases

- use of electronic spreadsheets and other software and technology in evaluating and presenting solutions to business problems and information.

**Program Objective:** Demonstrate strong research skills (measured in research project).

- apply existing standards, regulations, and legal authorities to a given problem

**Program Objective:** Demonstrate effective problem solving and decision-making skills (measured in research project, quizzes, homework problems, and active learning projects).

- identify financial information, evidence and related uncertainties that are relevant to a problem
- make valid and reliable evaluations of information in problem definition and solution
- organize and evaluate information, alternatives, and cost/benefits associated with alternative scenarios in problem definition and solution

**Program Objective:** Communicate relevant financial and non-financial effectively while ensuring its integrity (measured in research project).

- place information in an appropriate context when listening, reading, writing and speaking
- deliver relevant information with conciseness and clarity when writing in a business context

**Program Objective:** Recognize and analyze ethical problems that occur in the accounting/business environment (measured in research project, quizzes, homework problems, and active learning projects).

- identify ethical dilemmas in accounting and business contexts
- discuss ethical issues and alternatives in accounting and business contexts

**REQUIRED COURSE MATERIALS:**

***Federal Tax Research 11<sup>th</sup> ed.*** by Roby B. Sawyers, William A. Raabe, Gerald E. Whittenburg, and Steven L. Gill.

**ISBN-13: 978-1-337-28298-7.**

**REQUIRED COURSE ASSIGNMENTS:**

<b>Research and Writing Activities</b>		<b>200 Points (40% of grade)</b>
Written responses to case studies	100 Points	
Research Paper	100 Points	
<b>Exams</b>		<b>200 Points (40% of grade)</b>
Midterm	100 Points	
Final	100 Points	
<b>Other</b>		<b>100 Points (20% of grade)</b>
Discussions	100 Points	
<b>Total Points</b>		<b>500 Points</b>

**COURSE GRADE DETERMINATION:**

Each individual's grade may be determined by dividing the total points earned by the total points possible. Your average percentage grade is not determined until the end of the semester.

<u>Grading scale</u>	<u>Grade</u>
90-100%	A
80-89%	B
70-79%	C
60-69%	D
1-59%	F

**DISCUSSIONS (20 points per weekly discussion; 100 points total):**

Students will be responsible for participating in discussions through the Discussion Board in Blackboard. Each student must respond to the weekly discussions and comment on two other students' responses each week. The discussions and comments will be graded on responsiveness, communication, interactions, critical thinking and analysis, and mechanics. The responses to the posted topic should be a minimum of 200 words. Each comment should be a minimum of 100 words. Keep in mind, that these are basic guidelines because I know many of you will ask. Quality doesn't have a "word count". You will be graded on the criteria mentioned above.

**CASE STUDIES (20 points per case study; 100 points total):**

Case studies will be assigned at the end of selected chapters. Students must prepare a written response to the case study. The responses must be prepared according to posted instructions that I will give you. The assignment will be graded based on both accuracy/position justification and written presentation (including composition, spelling, conciseness, etc.).

**RESEARCH PAPER (100 points):**

A research paper is due on Saturday June 24<sup>th</sup>. The research paper must be based on a tax issue. The research paper will be graded based on both accuracy and written presentation (including composition, spelling, conciseness, etc.). An optional topic proposal will be due on Monday, May 31<sup>st</sup>. I will not tell you if your proposal is good or bad, but only if it is relevant to the class.

The research paper should be an APA-style paper. Margins should be 1 inch. Use double-spaced text throughout the paper. Use a standard font, such as Times new Roman or Arial, in a legible size (10- to 12-point). The paper should be a minimum of 10 pages long. Your research should cite primary authority.

ASSIGNMENT SUBMISSIONS:

\*\*\*\*\* NO LATE ASSIGNMENTS WILL BE ACCEPTED\*\*\*\*\*  
\*\*\*\*\* NO EXCUSES FOR LATE WORK WILL BE ACCEPTED \*\*\*\*\*  
(i.e. computer/internet problems)

Assignments are to be turned in ON OR BEFORE the assigned due date. No assignments will be accepted late. You can submit the assignments through Blackboard or email. Please do not wait until the last minute on any assignment. Internet could be down, or you could have a computer problem. I give you an extensive amount of time to complete each assignment and waiting to the last minute is not my problem.

\*\*\*\*\* Completion of ALL major assignments is MANDATORY to pass the course \*\*\*\*\*

The instructor will NOT pass you unless all requirements (i.e. exams, research project, case studies, and discussions) are completed. This includes any student that may be passing all the exams but failed to complete the research paper.

EXAMS:

Exams will be administered through Blackboard and are closed-book, closed notes. Exams incorporate material from several sources. "Fair game" includes text, lecture, research project, case studies, discussions etc. Exam questions are multiple choice and true/false based on theory.

\*\*\* NO MAKEUP EXAMS WILL BE GIVEN UNDER ANY CIRCUMSTANCES\*\*\*

If any single exam is missed, a COMPREHENSIVE final exam will be offered to absorb the weight of the missed exam. This option is available only to students who have given the instructor prior notice of an inability to make an exam and been given approval for this comprehensive final to absorb the weight of the missed exam. Only legitimate, documented reasons (serious illness (U.S. doctor's note required), official University activities, etc.) provided to the instructor BEFORE the missed exam will be considered. Only date and time-stamped emails are to be considered acceptable prior notification.

\*\*\*\*\*NO EXCEPTION WILL BE MADE TO THIS POLICY\*\*\*\*\*

#### WITHDRAWING FROM CLASS WITH A "W":

Students are responsible for seeing they are dropped by the deadline and will automatically receive a grade of "W". After the student drop deadline, students will be dropped with a grade of "F" except under extraordinary circumstances and only with the approval of the instructor and academic dean. DO NOT ASSUME THE INSTRUCTOR WILL DROP YOU AUTOMATICALLY IF YOU STOP ATTENDING CLASS BEFORE THE DEADLINE. You must drop the class...I will NOT do it.

#### THREE-TIME RULE:

The University has adopted a policy that limits undergraduate course enrollment. In most instances, a student may enroll in an undergraduate class a maximum of three times, except with the permission of the student's academic dean. This includes enrollments that result in a grade of "W", "F", "D", or "P". A student may not enroll in a course in which a grade of "C" or higher has been previously earned. Moreover, a student may not enroll in a course in which he or she has an unresolved grade of "I". A student may enroll more than three times in a course that is identified as "may be repeated for credit."

#### SCHOLASTIC DISHONESTY:

The University of Texas at El Paso prides itself on its standards of academic excellence. In all matters of intellectual pursuit, UTEP faculty and students must strive to achieve based on the quality of the work produced by the individual. In the classroom and in all other academic activities, students are expected to uphold the highest standards of academic integrity. Any form of scholastic dishonesty is an affront to the pursuit of knowledge and jeopardizes the quality of the degree awarded to all graduates of UTEP. Any student who commits an act of scholastic dishonesty is subject to discipline. Scholastic dishonesty includes, but is not limited to cheating, plagiarism, collusion, and the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student or the attempt to commit such acts. Proven violations of the detailed regulations, as printed in the Handbook of Operating Procedures (HOP) and available in the Office of the Dean of Students, may result in sanctions ranging from disciplinary probation, to failing grades on the work in question, to failing grades in the course, to suspension or dismissal, among others.

- SPECIAL NOTE TO SCHOLASTIC DISHONESTY POLICY:

Study groups are popular at UTEP and are encouraged in this course. Additionally, "team" solutions will be required at times during the semester. When applicable, these team solutions are SPECIFICALLY AND EXPLICITLY allowed on given assignments and are part of an increasing focus on "teams" in the workplace. However, individual answers are required where EXPLICIT instructions are not received involving group work. Answers to questions/problems (1) copied directly from the book or (2) consisting of substantially the same wording as other papers in the class will receive zero or split credit, respectively. Do your own thinking. "Cookbooking" or relying on the understanding of another person will leave you unprepared to deal with exam material.

**STATEMENTS ON FACULTY AND STUDENT RESPONSIBILITIES:**

Statements on faculty and student responsibilities may be found on the College of Business website at: <https://www.utep.edu/business/about/student-faculty-responsibilities.html>

**POLICY ON DISRUPTIVE ACTS:**

The obstruction or disruption of any teaching, research, administrative, disciplinary, public service or other authorized activity on campus or on property owned or controlled by the University is prohibited and will subject the student or group of students to disciplinary action.

An instructor may deny a student access to participate in class activity for up to two individual classes (or course related activity periods) for behavior that is disruptive to the learning or teaching environment. Individuals so denied may be immediately referred to the Office of the Dean of Students for additional disciplinary intervention including withdrawal from the course.

**STUDENTS WITH DISABILITIES:**

If you feel you may have a disability that requires accommodations, contact The Center for Accommodations and Support Services Office at 747-5148; go to room 106 Union East Building, or email: [cass@utep.edu](mailto:cass@utep.edu).

**NOTICE ABOUT COPYRIGHT INFRINGEMENT:**

Copying a textbook is a violation of U. S. copyright law. Violation of U. S. copyright law can result in civil damages up to \$100,000 for each work copied. Copying of textbooks is not "fair use" under the Copyright Act. The "fair use doctrine" only permits non-commercial copying of part (in general, not more than 10%) of a copyrighted work. Please do not bring a copied textbook to this class. Your cooperation is expected.

**READING & ASSIGNMENT GUIDE DATES SUBJECT TO MODIFICATION BY PROFESSOR:**

Below is a "best estimate" schedule for the class. Unexpected problems may result in rearrangement of the schedule. Current events may also cause the elimination or substitution of other material that may become more relevant. You may rely on this schedule as a BASIC outline for the course. The schedule is not a contractual agreement, and students will receive guidance concerning alterations to the schedule below in class.

Also, discussions often necessitate student initiative in "looking ahead" to information presented in greater detail in later chapters. Check the index for terminology used in lectures, articles and the text for further explanation. As the semester progresses, detail in those areas will be covered either in class discussions or projects, etc. As a result, it is essential that the student not "fall behind".

All chapters listed on the syllabus are "fair game" for graded materials and the exams. **Regardless of the ordering of material covered in lectures, STAY UP WITH THE SCHEDULED READING BELOW.** Because of the nature of the material and texts, I will design lectures and projects to aid you in developing an **integrated understanding of the material for the FULL SEMESTER IN MIND.** HOWEVER, I am not here to read the book to you. My class lectures are designed with the thought in mind that you have read relative materials at least two times prior to coming to class. Failure to do so will make an adequate understanding of that material and of the class discussion highly improbable.

# Calendar

Day	Date	Class Schedule	Chapters	Assignments/ Due Dates
Week 1	May 17-24	An Introduction to Tax Practice and Ethics Tax Research Methodology	Chapters 1-2	Discussion 1 posts due May 20 Case Study 1 due May 24
Week 2	May 25-31	Constitutional & Legislative Sources Administrative Regulations & Rulings	Chapters 3-4	Discussion 2 posts due May 27 Case Study 2 due May 31
Mon	May 31	<b>Exam I</b>	Chapters 1-4	<b>Topic proposal due (optional)</b>
Week 3	June 1- June 8	Multijurisdictional Taxes	Chapter 9	Discussion 3 posts due June 3 Case Study 3 due June 7
Week 4	June 9-16	Communicating Research Results Tax Planning	Chapters 11-12	Discussion 4 post dues June 10 Case Study 4 due June 14
Week 5	June 17-23	Working with the IRS Tax Practice and Administration	Chapters 13-14	Discussion 5 post dues June 17 Case Study 5 due June 21
Thurs	24	<b>Exam II</b>	Chapter 9-14	Research Paper due June 24