KELCE
COLLEGE OF BUSINESS
Pittsburg State University

Course Syllabus:
Tax Research
ACCTG 812-65
Online PMBA Course

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Textbook

Sawyers, Roby B. and Steven Gill, <u>Federal Tax Research 12th Edition</u>, Cengage Learning, 2021.
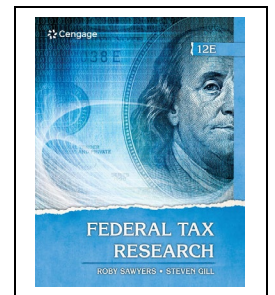
Catalog Course Description

The tax research process and the sources of tax authorities are focused upon to provide the tools to answer specific federal tax questions.

Prerequisites

No prerequisites required for the Professional MBA program.

Course Objectives / Learning Outcomes

1. Identify the ethical obligations of tax practitioners and the elements of modern tax practice as well as the sources of ethical standards for tax practitioners.

2. Demonstrate the use of the systematic/iterative approach to completing thorough tax research.

3. Analyze sources of federal and state tax authorities and the binding effect of each of those authorities.

4. Demonstrate technical skills required to use electronic research tools to locate and assess tax authorities for various fact-based tax questions.

5. Demonstrate critical thinking skills by applying tax authorities, analyzing facts and developing comprehensive answers to fact-based tax questions.

6. Demonstrate advanced written communications skills by developing comprehensive answers and solutions to fact-based tax questions.

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Course Outline

Week 0	Welcome
Week 1	Introduction to Tax Practice
Week 2	The Tax Research Process
Week 3	Constitutional and Legislative Sources
Week 4	Administrative Regulations & Rulings
Week 5	Judicial Sources
Week 6	Communicating Research Results
Week 7	Working with the IRS

Teaching Methods

Teaching methods will include in person lectures, computer trainings, video PowerPoint lectures, online research exercises, research assignments, written assignments as well as quizzes and examinations.

Canvas

The Canvas system will be utilized for virtually nearly every aspect of this course. Lectures and slides of PowerPoint presentations will be uploaded and available through Canvas. Quizzes regarding chapter content will be presented and graded by Canvas. Assignments and instructions for assignments will be provided by Canvas and should be submitted through Canvas. Grades will be tracked on Canvas as well.

Attendance Policy

Because this is an online class, there will be no formal attendance policy. Attendance will be measured by your progress through the modules and components of the course as well as the submission of assignments. Completion of the assigned lectures, tasks and assignments is critical to your ability to do well in this course. It is the student's responsibility to monitor his or her own progression through the course.

Classroom Conduct

Netiquette is a set of rules for behaving properly online. Much of our communication in this course will take place in the forums and through email. Here are the requirements for online communication in this course, behavior and communication that do not meet these guidelines will not be tolerated.

- Be sensitive to different cultural and linguistic backgrounds, as well as different political and religious beliefs.

- Use good taste when composing your responses. Swearing and profanity should be avoided. Also consider that slang terms can be misunderstood or misinterpreted.

- Don't use all capital letters when composing your responses. This considered "shouting" on the Internet and is regarded as impolite or aggressive. It can also be stressful on the eye when trying to read your message.

- Be respectful of others' views and opinions. Avoid "flaming" (publicly attacking or insulting) others.

- Be careful when using acronyms. If you use an acronym, it is best to spell out its meaning first, then put the acronym in parentheses afterward, for example: Frequently Asked Questions (FAQs). After that you can use the acronym freely throughout your message.

- Use good grammar and spelling and avoid using text messaging shortcuts.

- In emails, always identify yourself and what class and section you are in. It is a good practice to put your course and section in the subject line. This helps your instructor identify course related emails.

Academic Integrity

All Pitt State students are bound by the academic integrity policies of the university as described and outlined in the current Syllabus Supplement. Please familiarize yourself with these rules and guidelines. In addition, as a course offered through the Kelce College of Business, students in this class are obligated to adhere to the college's Student Code of Ethics as outlined below.
Students pledge to:

- Arrive on time, remain until dismissed at all class sessions, and notify instructors in advance of anticipated absences, late arrivals, or early departures whenever possible.

- Turn off cell phones or other electronic devices while in class, unless permission to use them has been granted.

- Refrain from class disturbances.

- Refrain from use of profane or vulgar language in a threatening or disruptive manner.

- Treat fellow students, staff, faculty, administrators, and property with respect.

- Refrain from giving or receiving inappropriate assistance.

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- Prepare assignment and exams honestly, refraining from such unacceptable conduct as plagiarism or unacknowledged appropriation of another's work in any academic work.

- Obey the policies, regulations, and laws of the United States of America, the State of Kansas, The Kansas Board of Regents, Pittsburg State University, and the Gladys A. Kelce College of Business.

- If a student observes someone committing dishonesty in connection with academic work, the student is encouraged to report that dishonesty to the appropriate individual (ex, faculty member, or administrator).

Students with Disabilities

Please inform the instructor if you have a learning or physical disability that interferes with course requirements. Assistance and/or appropriate accommodations may be available through the contacts listed on the current Syllabus Supplement.

To make a request for student accommodations or to review the University's
policy on accommodations, please see this webpage:
https://www.pittstate.edu/office/center-for-student-accommodations/index.html

Technology Requirements

Online students will need regular access to a personal computer that runs on a broadband Internet connection.

Online Students need to have a webcam if a camera is not included in their computer or smart device.

Course Evaluation Methods

Final Grade Calculation

Assessments	Points
Discussion	150
Multiple Choice Quizzes	200
Short Answer	100
Research/Practical Assignments	550
Total Points For Course	1000

Grading

In determining the final course grade, the following scale is used:

900 points = A
800 points = B
700 points = C
500 points = F

Faculty can augment this area as necessary to accommodate their grading criteria. Faculty should also use this area to convey when students can expect feedback on their assignments and assessments.

Rubrics

Rubrics are included in the course and will provide an understanding of how you will be assessed on the course's assignments.

Late Work Policy

Assignments for each module will be due on Sunday evenings. The only late work that will be considered are those instances where the student has communicated with their instructor regarding unavoidable circumstances, *such as reporting an illness and submitting a doctor's note to their instructor.*

Note

The instructor reserves the right to amend and to reorganize this syllabus at any time.