



Professor: Mary Jo Goedeke, Associate Professor
Office: Kelce 223L
Hours: M 8:30a-2:00p; TTh 8:30a-9:30a, 12:15-1:30p
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Required Text

Federal Tax Research, Sawyers, Raabe, Whittenburg & Gill, 12th Edition,
Cengage, 2021.



Other Available Resources

www.irs.gov – forms, instructions, interpretive materials
<https://www.law.cornell.edu/> - open access to the law, including the United States Code and the Code of Federal Regulations

Catalog Course Description

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

Prerequisites

Admission to MPAcc program or permission of instructor.

Course Objectives / Learning Outcomes

The primary objectives for this course are for students to learn the sources of federal tax authority and to be able to apply tax authority to questions regarding tax law. By the end of this course students will be expected to:

1. Demonstrate understanding of the sources of federal and state tax authorities and the binding effect of each of those authorities;
2. Demonstrate technical skills required to use electronic research tools to locate and assess tax authorities for various fact-based tax questions;
3. Demonstrate critical thinking skills by applying tax authorities, analyzing facts and developing answers to fact-based tax questions;
4. Demonstrate advanced written and communication skills by completing written assignments in which the students will develop comprehensive answers and, when applicable, solutions to fact-based tax questions.



Course Outline

Please see attached schedule.

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.

Professor Communication

You are encouraged to ask questions regarding the content of this course as well as any tasks and assignments. You may contact me during office hours, submit questions on the Canvas discussion group or to me personally by e-mail to mgoedeke@pittstate.edu. The Canvas discussion board is particularly encouraged because all enrolled students will have access to both the questions and answers posted.

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

As this is a hybrid course, we will have some in class meeting sessions, but there will be no formal attendance requirements. 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. The professor will not drop you from the course for your failed participation or performance.

Classroom Conduct

Because this is a hybrid course, course interaction will take place in person and online. Regardless of the form of interaction, students are expected to conduct themselves respectfully in every communication, whether in person or on-line, with the professor or other students.

Testing Procedures

Testing in this class will be primarily in the form of quizzes administered after each chapter. The quizzes will generally be composed of 15 multiple-choice questions and one short answer question. The quizzes are designed to focus on ensuring you have gleaned the important course material over each chapter.



Quizzes are open textbook and self-created study materials. Use of the internet, or other computer assistance, is not allowed.

Late Assignment Submission

Once a weekly module has been published and is available to the student the student is free to progress through the module at their own pace. Assignments, quizzes and exams may be submitted at any time during the week. It is the student's responsibility to ensure that due dates are met and that assignments are properly submitted. Failure to submit an assignment, quiz or exam by the due date, whether due to unintentional neglect, failure of electronic hardware or software or any other reason will result in a zero score. Late assignments will not be accepted.

Extra Credit

Extra credit will be available in this course through the PSU VITA Tax Clinic. VITA clinic hours and policies are still pending. When VITA clinic is open students will be given the opportunity to sign up for service hours through a Canvas module.

Academic Integrity

Coursework should be completed entirely by the student. Collaborating with your fellow students to complete non-exam coursework is encouraged, but if working in groups, please ensure that you are not giving or receiving inappropriate assistance. Tests are open book and open note, but you may not use on-line resources for the completion of course quizzes. When completing homework assignments all written text must be original and the product of your own research through the various methods of research we will be discussing in class. If undue assistance or other academic dishonesty is discovered, the student may receive zero points for the assignment submitted, or in the professor's discretion, an F in the course, regardless of earned grade.

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.

- 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.
- 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). 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.
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Course Evaluation Methods

Exams may test any material covered in assigned reading, lecture or class discussion. Tests will be designed to identify the student's knowledge of course material as well as the student's ability to apply and analyze the concepts presented. Tests are always important to evaluate a student's progress and mastery of course concepts. However, because this is a research course more focus will be placed upon the student's research quality and effectiveness in applying and analyzing that research. Credit will be given for the student's ability to communicate and explain their method of analysis clearly.

Canvas Multiple Choice Quizzes	195
Canvas Short Answer Quiz	70
Homework/Research assignments	<u>TBD</u>

TOTAL Averaged score

Note

The instructor reserves the right to amend and to reorganize this syllabus at any time in any manner, this includes the Course Outline attached.