

TAX RESEARCH: ACCT 520

Spring 2011 Syllabus

Instructor

Shawn Novak Ph.D., CPA
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Class time & location Monday & Wednesday 2:40 to 3:55
B-215 (Monday): B-209 Classroom side (Wednesday)

Office hours: Monday & Wednesday 1:00 to 2:30 & Wednesday 4:00 to 6:00. In general I am available most of the time on Monday through Friday when I am not in class. Please verify in advance any meeting that you want to make outside of my normal office hours.

Required course materials: High speed internet access. We will be using a number of proprietary tax research tools that are accessed through the internet. Other materials will be distributed in class and made available on the class website.

10 Excellent Reasons Not To Hate Taxes, Edited by Stephanie Greenwood, New Press 2007 ISBN 978-159558-161-7 See "External Links" in Blackboard for Amazon.com description.

Course description Accounting 520 is an advanced course in research on matters of federal tax law for students with prior broad based exposure to tax concepts. In addition to development of tax research skills the documentation and effective communication of research findings will be emphasized.

Course objectives

- *Develop technical skills required to use electronic research tools to locate, assess and validate authoritative answers to tax research questions.
- *Enhance writing and presentation skills by presenting research findings to the intended audience.
- *Develop an understanding of the various sources of authority on federal tax law and how to assess and confirm them.
- *Develop an appreciation for the role of the IRS as enforcer of tax laws and the role of tax professionals in helping their clients to ethically minimize their tax liabilities within the confines of the law.
- *Develop an appreciation for the fact that tax systems enable societies to be created and sustained and that the accounting profession can help to create responsible tax policy.

Grades & testing Grades will be assigned based on your performance relative to other students in the class. You will not be held to an absolute grading scale such as 90% and above being an A. Expect exams and other assignments to be challenging.

Relative Value of Graded Course Components	
Mid-term Exam	20%
Research Case Study Assignments (2)	25%
Research Discussion Board Assignments	25%
In Class Presentation	10%
Final Exam	20%
TOTAL	100%

Discussion board questions On a weekly basis research questions will be assigned on the course discussion board. Each research question will be a threaded discussion topic. Students are required to post the results of their research efforts with an explanation of how they located the relevant authority. Each student must post complete answers to at least one third of the discussion board questions (not more than half). The acceptable format of discussion board responses will be discussed in class.

Mid-term exam The mid-term exam will consist of a multiple choice component and research problems that will require use of online research services.

Final exam The final exam will require use of online research services to provide authoritative answers to research questions.

Lecture notes Each class topic will be presented in Microsoft PowerPoint. Outlines will be distributed for each class. Lectures are archived on the class website so that students can view, save or print copies of the lecture notes if a class is missed.

Research assignments Many of our meetings will include in-class research assignments. These assignments will be completed using internet based research tools in the Electronic Meeting Room on the second floor of the College of Business (B-206). These assignments will be brief and are intended to help you learn the use of internet based tax research libraries and develop efficient research strategies. Some of these brief research assignments will be turned in and assigned grades.

Case studies Two case study projects will be assigned. You will be given approximately four weeks to complete each assignment. These projects will require you to analyze a set of facts, identify issues, research tax questions and finally, report findings to your hypothetical client. A well documented and organized set of work papers is required to accompany and support your findings. Students will work in pairs on the case study research projects. Sample case study solutions will be made available as a guide for appropriate content and organization.

Class presentation Students, working in pairs, are required to make a brief (15 minute maximum) presentation to the class on a topic of mutual interest to the instructor and student. Presentations should be in Powerpoint or some other presentation software and outlines should be provided to your classmates. I request to see an outline at least two weeks prior to your presentation and a draft of your complete presentation at least one week prior to your presentation so that I can offer constructive comments. You will need to practice your presentation and make sure that you can keep it under 15 minutes.