Boise State University  
College of Business & Economics  
Department of Accountancy  
COURSE SYLLABUS  
Fall 2015

Course: ACCT 520—Tax Research  
Instructor: Judith A. Sage, PhD, CPA, Visiting Professor of Accounting  
Office: MBEB 2219  
Office Hours: M & W 10:30 am to 11:45 am  
M & W 2:45 pm to 3:45 pm  
And by appointment  
Office Phone: 208-426-1238  
Email: judysage@boisestate.edu or lloydsage@aol.com


Course Description:

Instruction in all aspects of tax research including legislative, administrative and judicial sources; major tax services, Internet-based tax research libraries; writing and negotiation skills.

Learning Objectives (LO):

---- Understand the elements of tax practice  
---- Know the rules of ethics in tax practice  
---- Know the steps in the tax research process  
---- Know how to use constitutional and legislative tax sources  
---- Know how to use the tax regulations and rulings  
---- Know the importance of judicial interpretation in tax research and planning  
---- Know how to use tax citators and computer tax services  
---- Understand the purpose of tax journals and newsletters  
---- Orally communicate the results of tax research to the client  
---- Write file memos and client letters  
---- Do tax planning  
---- Understand the procedures involved in work with the IRS  
---- Know the penalties, the interest applied, and the statutes of limitation related to taxes

ASSIGNMENT SCHEDULE
<table>
<thead>
<tr>
<th>Due Date</th>
<th>Assignment</th>
</tr>
</thead>
<tbody>
<tr>
<td>31</td>
<td>1-87, 1-93, 2-2, 2-12, 2-24, 2-25, 2-33, 2-34, 2-69; Read Chapter 3</td>
</tr>
<tr>
<td>Sept. 7</td>
<td>Labor Day – No Class</td>
</tr>
<tr>
<td>14</td>
<td>3-9, 3-17, 3-36, 3-43, 3-58, 3-65, 3-68, 3-70, 3-76, 3-86; Read Chapter 4; In-Class Research Case</td>
</tr>
<tr>
<td>21</td>
<td>4-12, 4-14, 4-18, 4-25, 4-28, 4-30, 4-31, 4-36, 4-38, 4-41, 4-51, 4-63, 4-65, 4-70; Read Chapter 5</td>
</tr>
<tr>
<td>28</td>
<td>5-12, 5-13, 5-16, 5-18, 5-19, 5-24, 5-28, 5-29, 5-37, 5-40, 5-59, 5-60, 5-66, 5-67; Team Presentations; Read Chapter 6</td>
</tr>
<tr>
<td>Oct. 5</td>
<td>6-36, 6-31, 6-37, 6-39, 6-40, 6-41, 6-43, 6-44; Team Presentations; Read Chapter 7</td>
</tr>
<tr>
<td>12</td>
<td>7-3, 7-29, 7-36, 7-44, 7-45, 7-46; Journal Article Presentations; Read Chapter 8</td>
</tr>
<tr>
<td>19</td>
<td>Mid-Term Exam (Chapters 1 thru 7); 8-2, 8-16, 8-18, 8-21; Read Chapter 10</td>
</tr>
<tr>
<td>26</td>
<td>10-15, 10-7; Journal Article Presentations; Read Chapter 11; Review Mid-Term Exam</td>
</tr>
<tr>
<td>Nov. 2</td>
<td>Memo; 12-3, 12-5, 12-14, 12-15, 12-19; Case Presentations; Read Chapter 12</td>
</tr>
<tr>
<td>9</td>
<td>12-20, 12-24; Case Presentations; Read Chapter 13; 13-2, 13-3, 13-10</td>
</tr>
<tr>
<td>16</td>
<td>13-4; Case Presentations; Read Chapter 14; 14-1, 14-9, 14-10, 14-11</td>
</tr>
<tr>
<td>23</td>
<td>Thanksgiving – No Class</td>
</tr>
<tr>
<td>30</td>
<td>14-12, 14-16, 14-17, 14-18, 14-19, 14-24; Tax Planning Case; Research Day</td>
</tr>
<tr>
<td>Dec. 7</td>
<td>Research Case Presentations; Written Research Case</td>
</tr>
<tr>
<td>14</td>
<td>Final Exam – 7:30 pm – 9:30 pm</td>
</tr>
</tbody>
</table>

**Withdrawal Deadline:** It is the responsibility of the STUDENT to drop the course before the drop date. Faculty are not responsible for dropping students who suspend class attendance. The last day to withdraw from the course without a W is Friday, September 4, 2015. The last day to withdraw from the course with a W is Friday, October 30, 2015.

**Accommodations for Disabilities:** Students with disabilities needing accommodations to fully participate in this class should contact the Disability Resource Center (DRC). All accommodations must be approved through the DRC prior to being implemented. To learn more about the accommodation process, visit the DRC’s website at [http://drc.boisestate.edu/new-drc-students/](http://drc.boisestate.edu/new-drc-students/).

**Classroom Behavior:** Classroom discussion and academic debate are encouraged as an essential intellectual activity. It is essential that students learn to express and defend their beliefs, but it is also essential that they learn to listen and respond respectfully to others whose beliefs they may not share. Diverse, unorthodox, and unpopular points of view will always be tolerated, but it will not tolerate condescending or insulting remarks. When students verbally abuse or ridicule and intimidate others whose views they do not agree with, they subvert the free exchange
of ideas that should characterize a university classroom. If their actions are deemed by the professor to be disruptive, they will be subject to appropriate disciplinary action, which may include being involuntarily withdrawn from the class.

**Religious Accommodation:** The university is composed of a diverse student body who have a number of different religious beliefs. Reasonable accommodations will be made to allow students to practice their beliefs. It is the responsibility of the student to inform the instructor in advance when there is a conflict between scheduled classroom activities (examinations, quizzes, etc.) and religious holidays.

**Methods of Instruction:** This class is conducted using a combination of discussion, problem-based learning and cooperative learning techniques. Discussion is used to clarify and expand upon information in the textbook. Problem-based learning provides the student with the opportunity to use critical thinking to solve accounting situations. Homework assignments are thoroughly discussed to the extent time allows. Students are expected to prepare solutions to the homework assignments before coming to class. Cooperative learning provides an opportunity to learn critical team skills.

**Problem-Based Learning:** Problem-based learning (PBL) reflects the way people learn in real life. According to Barrows (1986) in “A Taxonomy of Problem-Based Learning Methods” the goals of PBL are:

1. **Structure knowledge for use in working context** – PBL is concerned with constructing knowledge that is to be put to work.
2. **Developing effective reasoning processes** – PBL comprises the cognitive activities required in the professional area concerning and including problem-solving, decision-making, hypothesizing, etc.
3. **Developing self-directed learning skills** – PBL involves generic study skills, content-specific study skills, and self-management skills (i.e., “lifelong learning”).

Biggs (2003) in Teaching for Quality Learning at University states that PBL-taught students use the knowledge that they have more effectively with richer reasoning chains; they have greater self-awareness and self-direction than traditionally taught students.

**Cooperative Learning:** Every member of a team brings different skills to the solution of problems. Accountants are important members of the team but they must be able to work in teams. D. W. John, R. T. Johnson, and K. A. Smith’s 1991 book, Active Learning: Cooperation in the College Classroom mentioned the following elements of cooperative learning:

- **Positive Interdependence** is recognition that you cannot succeed unless other members of the group also succeed. The group should agree on its solution and each member should fulfill his or her own role.
- **Face-to-face Promotive Interaction** exists when students orally explain to each other how to solve problems, discuss concepts and strategies being learned, teach their knowledge to classmates and explain the connection between today's learning and earlier learning. The word promotive implies that students help, assist, and encourage each other's efforts to learn.
- **Individual Accountability/Personal Responsibilities** means that your performance in this course will be based primarily on your individual performance on quizzes, examinations and projects.
- **Collaborative Skills** means that students exercise leadership, decision-making, trust-building, communication, and conflict-management skills.

Another reason for using cooperative learning is that it is important to increase your retention of the materials you learn. There are many studies that document the fact that students do not retain much over time from traditional lecture teaching methods. Students who participate in classroom activities retain much more over time.

**AICPA Core Competencies:** The accounting profession has indicated that all accountants entering into the profession should possess all elements of the AICPA Core Competencies. The research cases, project, graded
assignments, homework assignments and class participation are all designed to maximize the number of elements of the AICPA Core Competencies to be accomplished in this course.

**Learning:** With much to learn in this class, you must accept primary responsibility for your own learning. The role of the instructor is to design a course and manage the overall instruction process. However, you must accept the responsibility for learning some basic ideas before each class session. In particular, you will be responsible for gaining the first three levels of knowledge in Bloom's Taxonomy of Knowledge before class. The higher levels will be worked on in class.

**Levels of Knowledge (Adapted from Bloom's Taxonomy):**

1. Knowledge--Be capable of recalling words, facts, dates, conventions, classifications, principles, theories, etc.
2. Comprehension--Be capable of transposing, interpreting and extrapolating from a certain body of knowledge.
3. Application--Be capable of remembering knowledge or principles in order to solve problems.
4. Analysis--Be capable of identifying the elements, relationships, and organizational principles of a situation.
5. Synthesis--Be capable of accomplishing a personal task after devising a plan of action.
6. Evaluation--Be capable of making a critical judgment based on internal and external criteria.

To reiterate, you are responsible for your learning. You will learn items at the first three levels before class by studying your reading assignments, the examples, and assigned problems. These are the foundation for higher levels of learning, which you will achieve in the class sessions.

**Exams:** When exams are returned, total points to date will be given and a letter grade indicated as if grades were determined at that point in the course. *Absence from an exam must be approved by the instructor in advance. Generally, make-up exams will not be given and an unapproved absence will result in a zero on the exam.*

**Homework:** Students are expected to have homework assignments completed by the **beginning of each class.** All homework assignments will be collected on their due dates. Late homework assignments will be given two points each. Xerox copies of homework assignments will not be accepted.

**Syllabus Change Policy.** "Except for changes that substantially affect implementation of the evaluation (grading) statement, this syllabus is a guide for the course and is subject to change with advance notice." All changes will be announced in class. All changes will be announced in class.

**Grade Determination:**

- Mid-Term Exam 100
- Final Exam 100
- In-Class Research Case 15
- Team Presentation 35
- Individual Presentation 45
- Research Case Presentation 70
- Homework Assignments (13 Chapters @ 5 pts.) 65
- Article 25
- Memo 10
- Tax Planning Case 30
- Class Participation 35
- Total points 530

The course grade will be based on total points using a modified curve.