

**ACCT 7362**  
Tax Research  
Fall 2008

**INSTRUCTOR:** Dr. Jan Meade  
**OFFICE:** 380G-MH  
**HOURS:** 11:30-12:30 pm TTh; 5:00-5:45 pm TTh; or by appointment  
**PHONE:** 713-743-4841  
**EMAIL:** jmeade@uh.edu  
**WEBSITE:** www.bauer.uh.edu/jmeade/

**COURSE MATERIALS:**

1. Raabe, Whittenburg, and Sanders. 2009. *Federal Tax Research*, 8th edition. South-Western Cengage Learning.
2. *Lecture Notes for ACCT 7362*. Course website (password: acct7362).
3. RIA Checkpoint (go to the Bauer computer lab to set-up your account at <http://www.riahome.com/cploginids>).

**OPTIONAL MATERIALS:**

4. May and May. 2007. *Effective Writing: A Handbook for Accountants*, 7th edition. Prentice Hall.
5. McKay and Rosa. 2000. *The Accountant's Guide to Professional Communication*. South-Western Cengage Learning.
6. *Bauer College of Business Writing Style Guide*. Course website.

**PREREQUISITE:** Graduate standing and completion of either ACCT 4331, ACCT 5331 or the equivalent.

**OBJECTIVES:** ACCT 7362 is a graduate tax course designed to teach the student the basics of Federal tax research. The objectives of the course are to: (1) examine the major sources of tax authority, (2) assess the appropriateness of the authoritative sources as applied to specific factual situations, and (3) communicate the results of tax research clearly and concisely to practitioners and clients involved in tax planning and decision-making.

**GRADING:** Grades will be determined by total points earned on the following forms of assessment:

	<u>Points</u>
Research projects 1-2 (60 points each)	120
Research project 3	80
Research projects 4-7 (100 points each)	400
Case presentation	120
Case evaluations	60
Examinations	<u>300</u>
Total	1,080

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Letter grades will be assigned based on the following point intervals:

<u>Grade</u>	<u>Point Interval</u>
A	1,080 – 972
B	971 – 864
C	863 – 756
D	755 – 648
F	647 – 0

Final grades are not negotiable. Requests for a change of grade will not be acknowledged.

**EXAMINATIONS:** All exams are closed book and closed notes. The content of the exams includes true/false, multiple choice, and research questions based on the course lectures, speaker presentations, textbook readings, and research assignments. No make-up exams are given. Absence from a mid-term exam requires that the course grade be computed with the other mid-term exam and the final exam each counting for 150 points. Absence from the final exam is not permitted. The final exam is administered at the time scheduled by the University. If the student is unable to take the exam at that time, the student must meet with Dr. Meade at least one week prior to the exam date to schedule an alternative time. It is expected that any student requesting an alternative exam time can provide evidence supporting the need for such special scheduling. Absent such evidence, Dr. Meade reserves the right to deny the request. The Bauer College requires students to purchase their own scantrons for the exams.

**RESEARCH PROJECTS:** For the 7 research projects, the student is required to locate various authoritative tax sources and to apply these sources to specific factual situations. Projects must be word processed, following the prescribed format when noted. Projects are due at the beginning of class and late projects are not accepted.

**CASE PRESENTATION:** The presentation requires the student to form a team having a minimum of 4 and a maximum of 6 total members. Before September 9, the team must send an email to Dr. Meade ([jmeade@uh.edu](mailto:jmeade@uh.edu)) with a list of its members' names and case preferences (1=highest, 7=lowest). Students who do not select their own teams by September 9 will be assigned to a team and given a case.

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- CASE EVALUATIONS:** The student is expected to attend and evaluate at least 6 team presentations. Each team evaluation is worth up to 10 points, with the student's grade based on the highest scores of 6 evaluations.
- ELECTRONIC DEVICES:** Cell phones, pagers, watch alarms, and other electronic devices should be silenced during regular class meetings and the final examination. Repeated instances of electronic disruptions, including any occurring during the final examination, will subject the offending student to a 25 point penalty unless reasonable cause is shown.
- ACADEMIC HONESTY:** The University of Houston Academic Honesty Policy is strictly enforced by the Bauer College of Business. No violations of this policy will be tolerated in this course. A discussion of the policy is included in the University of Houston *Student Handbook*, <http://www.uh.edu/dos.hdbk.acad.achinpol.html>. Students are expected to be familiar with this policy.
- DISABILITIES:** The Bauer College of Business would like to help students who have disabilities achieve their highest potential. To this end, in order to receive academic accommodations, students must register with the Center for Students with Disabilities (CSD) (telephone 713-743-5400) and present approved accommodation documentation to their instructors in a timely manner.
- INSTRUCTOR EVALUATIONS:** The Bauer College of Business has a policy that requires all of its instructors to be evaluated by their students. The results of these evaluations are important to provide feedback to instructors on how their performance can be improved. In addition, these evaluations are carefully considered in promotion, salary adjustment, and other administrative decisions. Dr. Meade encourages students to provide informal feedback to her throughout the semester, as well formal feedback at the end of the semester.
- WITHDRAWALS:** The last day to withdraw without receiving a grade is September 8. In order to receive a W after this date, the student must have a passing (D or better) grade. No withdrawals are permitted after November 4.
- INCOMPLETES:** An incomplete will be given only when the student is earning a passing grade, but is unable to complete the course because of illness.

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**ASSIGNMENTS:** The following assignments are subject to change.

<u>Class Date</u>	<u>Topic</u>	<u>Reading</u>	<u>Due Date of Assignment</u>
Aug 26	Introduction Icebreaker exercises		
Sept 2	Tax practice Tax research methodology Electronic search approaches	Chapter 1 Chapter 2	
9	Code and treaties <a href="#">Tax careers</a>	Chapter 3	
16	Regulations and rulings <a href="#">Bill Leary, BKD</a>	Chapter 4	Project 1
23	Judicial sources Tax ethics	Chapter 5	Project 2
30	Exam 1 Room TBA		
Oct 7	Tax communication Writing peer review <a href="#">Sharmita Lahiri, UH Writing Center</a>	Chapter 11	Presentation 1
14	Tax services <a href="#">Michelle Buller, RIA</a> Room TBA	Chapter 6	Project 3 Presentation 2
21	State tax services <a href="#">Paul Broman, Jones Day</a>	Chapter 9	Project 4 Presentation 3
28	Legal services International tax services <a href="#">Chris Dykes, UH Law Librarian</a>	Chapter 7 Chapter 10	Project 5 Presentation 4
Nov 4	Exam 2 Room TBA		
11	Citators Tax planning <a href="#">Christine Griffith, KPMG</a>	Chapter 8 Chapter 12	Project 6 Presentation 5
18	Audits, examinations and appeals <a href="#">Pat Cantrell, Briggs &amp; Veselka Co.</a>	Chapter 13	Project 7 Presentation 6
23	Thanksgiving Holiday - no class		
Dec 2	Sanctions and agreements Taxing issues - case study	Chapter 14	Presentation 7

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Dec 16 Final examination  
AIM Classroom (115 MH)

5:00- 8:00 pm