ACCTG 650 - TAX RESEARCH AND PLANNING
Summer 2012

Professors:
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Class Quiz Lecture

The Tax Practice Environment:
1 (5/24) -NA-- 1: Introduction to Tax Practice
2 (5/29) Quiz 1 2: Tax Research Methodology

Tax Sources and Methodology:
3 (5/31) Quiz 2 3: Constitutional & Legislative Sources
4 (6/05) Quiz 3 4: Admin Sources
5 (6/07) Quiz 4 5: Judicial Interpretations
6 (6/12) Quiz 5 6 & 7: Tax Services, Citators, & Journals
7 (6/14) Catch your breath day, Read Chaps 8 & 9 (material will be on Final)
8 (6/19) Quiz 6 & 7 11: Communications (Case Assigned)

Tax Planning and Administration:
9 (6/21) Quiz 11 12: Tax Planning
10 (6/26) Quiz 12 13: Working with the IRS
11 (6/28) Quiz 13 14: Tax Practice and Administrations
12 (7/03) Case Due Note- Quiz 14 (material will be on Final Exam)
13 (7/05) Final Exam

Grading

Individual One-Page Quizzes* 30%
Team One-Page Quizzes 10%
Assignments & Cases 10%
Final 50%
Total 100%

Class Format

18:00 to 18:45 Individual & Group Exams
18:45 to 19:00 Break
19:00 on New material/Class activities

*You can miss one quiz without it being calculated in your average. However I will not exclude an additional quiz unless there a very strong reason why and I pre-approve the missed quiz in writing (e.g., via email). In no case, will I exclude additional quizzes! There are no make-up quizzes.

Note- you must turn in all assignments. If you do not, and there is curve at the end of the course, you will not participate in the curve when we determine your final grade.

*Emails must be clear, concise, and well written. Please do not ask questions that are clearly answered
in the course syllabus, SDSU website, or other such sources.” Examples of unacceptable questions are “Where is your office?” or "When is the final exam?"

Learning Objectives

The MSA program has six student learning objectives. This course is intended to address the following program level objectives:

SLO4 Research
Desired level: Analysis (4)
Students will be able to use relevant research tools and academic/professional literature to analyze or take a position in accounting and business situations.

SLO5 Problem Solving/Critical Thinking/Technical Competence
Desired level: Synthesis (5)
Students will be able to address unstructured problems in the areas of accounting information systems, financial reporting, or taxation. Unstructured problem solving involves using discipline-specific technical knowledge and skills to anticipate issues, formulate hypotheses, problem solve, develop conclusions, or recognize the strategic role of accounting in business organizations and society.

Learning Outcomes

At the end of this course students should be able to:

1) Identify tax questions or issues given a set of facts and circumstances.

2) Employ web-based tax research programs (e.g., RIA Checkpoint, Lexis-Nexis) to locate relevant tax authority in the following: statutory sources, administrative sources, judicial sources, secondary sources, and tax services.

3) Formulate research-based conclusions and recommendations for tax issues.

4) Prepare written communication to report the results of tax research to a third party.

Academic Honesty

The SDSU Standards for Student Conduct (http://www.sa.sdsu.edu/srr/conduct1.html) states that unacceptable student behavior includes “cheating, plagiarism, or other forms of academic dishonesty that are intended to gain unfair academic advantage.” Unprofessional conduct adversely impacts your fellow students, the accounting faculty, the Charles W. Lamden School of Accountancy, SDSU, and the accounting profession. The Charles W. Lamden School of Accountancy takes academic honesty very seriously and vigorously enforces university policy related to any such infractions. Any student suspected of academic dishonesty will be reported to the SDSU Center for Student Rights and Responsibilities; if found responsible, the student could receive an F on the assignment or an F in Acctg 650.