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Fall 2015

ACCT 6151

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University of New Orleans

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Accounting 6151-601 – Federal Tax Practice, Procedure and Report Writing
Fall 2015
Dr. P. Harmelink

Telephone: 280-6427 (direct extension); 280-6245 (department)

Classroom Location: KH222; **Class Meeting Time:** Thursday, 6:00-8:45 pm;

Fax: 280-6426; **e-mail:** pharmeli@uno.edu

Office Hours: 5:00-6:00 p.m., Thurs; 3:00-5:00, Monday; and 3:00-6:00 Wednesday; and by appointment

Office: KH478D; enter through KH478 (departmental office)

Course Prerequisite: Accounting 3152 or consent of the department

Student Learning Objectives: After successfully completing the course, students should have the knowledge to:

1. Perform the research necessary in both the preparation of tax returns and in the creative processes that should logically result in tax planning.
2. Obtain answers to practical real-world tax problems and discuss and prepare arguments relative to tax issues and problems.
3. Use the different source materials for researching tax questions.
4. Communicate conclusions to a third party.
5. Deal with a variety of basic matters encountered in tax practice, including:
 - a. Procedural aspects of tax audits and appeals;
 - b. Tax preparer penalties;
 - c. Ethics of tax professionals;
 - d. Pitfalls of tax return preparation;
 - e. Criminal penalties.
6. Use computerized tax research services and internet services.

Assignments:

Each week you will be expected to do the reading assignments and obtain answers and/or advice on the assigned problems. Be prepared to discuss aspects of the problems in class. You will also be expected to give an oral report on a selected topic, on memoranda, or on readings.

You will write two short memoranda (of about 2-4 typewritten double-spaced pages) and two medium length memoranda (of about 5-8 typewritten double-spaced pages) depending on the number and complexity of issue(s). A memorandum should contain your recommended solution and tax advice on a problem assigned by your professor. An important factor in the memorandum will be your ability to be concise yet complete, in discussing issues and in presenting the solution.

A good research memorandum should include the following:

1. A clear statement of the issue(s).
2. A review of the tax law sources (Code, Regulations, Rulings, Court cases)
3. Any assumptions made in arriving at the solution.
4. The solution recommended and the logic or reasoning in its support.
5. The references consulted in the research process.

Grading:

Your grade will be based on the following approximate weights:

Daily problem assignments, class discussions, oral reports	15-20%
Memoranda and papers	30-45%
Midterm Exam and Last Exam	40-55%

The tentative dates for the memoranda are Oct. 1, Oct. 22, Nov. 12, and Dec. 3. Your grade on the papers will go down 1 letter grade for the first calendar day and ½ letter grade for each calendar day thereafter that it is late. Any late paper must be hand-delivered to me or to an Accounting Department secretary who will sign what time it was turned in. The midterm exam is tentatively scheduled for Sept. 24. The final exam is scheduled for Dec. 10.

Attendance Policy:

You are expected to attend class – attendance will be taken and if there are breaks, attendance will be taken both before and after break. Attendance will be considered in the grade in borderline situations. Students will be expected to take the exams at the scheduled time. A very important reason would have to be given and documented in order for you to take an exam at another time. This class is conducted in an interactive manner so your attendance at every class session is important.

Textbook (required):

Sawyers, Raabe, Whittenburg, and Gill, *Federal Tax Research*, Tenth Edition (South-western Cengage Learning, 2015) - REQUIRED

Some portions from Marshall, Misiewicz, and Parker, *Programmed Guide to Tax Research*, (South-Western Publishing), may be assigned but the relevant materials will be available on Moodle or will be distributed to you.

Classroom Conduct

1. Be in class on time. Please do not come five, ten, or twenty minutes late. Distracting interruptions are inconsiderate, disrespectful, and time-wasting. There is no excuse for repeatedly arriving late. Parking is often a hassle; allow enough time for it. Cell phones should be turned off before class begins.
2. Feel free to ask questions of the instructor during class. But please do not ask other students, as talking disturbs the professor's concentration and the concentration of other class members.
3. Students are expected to treat faculty and fellow students with respect. Any actions that purposefully and maliciously distract the class from the work at hand will not be allowed.
4. Civility in the classroom and respect for the opinions of others is very important in an academic environment. It is likely you may not agree with everything that is said or discussed in the classroom. Courteous behavior and responses are expected.

Accommodations for Students with Disabilities

It is University policy to provide, on a flexible and individualized basis, reasonable accommodations to students who have disabilities that may affect their ability to participate in course activities or to meet course requirements. Students with disabilities should contact the Office of Disability Services as well as their instructors to discuss their individual needs for accommodations.

Academic Integrity

Students are expected to conduct themselves according to the principles of academic integrity as defined in the statement on Academic Dishonesty in the UNO Judicial Code. Any student or group found to have committed an act of academic dishonesty shall have their case turned over to Judicial Affairs for disciplinary action which may result in penalties as severe as indefinite suspension from the University. Academic dishonesty includes, but is not limited to: cheating, plagiarism, fabrication, or misrepresentation, and being an accessory to an act of academic dishonesty.

The following is from the UNO Judicial Code.

Academic Dishonesty

Academic honesty and intellectual integrity are fundamental to the process of learning and to evaluating academic performance. Maintaining such integrity is the responsibility of all members of the University. All faculty members and teaching assistants should encourage and maintain an atmosphere of academic honesty. They should explain to the students the regulations defining academic honesty and the sanctions for violating these regulations. However, students must share the responsibility for creating and maintaining an atmosphere of honesty and integrity. Students should be aware that personally completing assigned work is essential to learning. Students who are aware that others in a course are cheating or otherwise committing academic dishonesty have a responsibility to bring the matter to the attention of the course instructor and/or academic unit head, or the Associate Dean. To promote academic integrity, students will sign a pledge when required by the instructor.

Academic dishonesty includes, but is not limited to, the following:

Cheating: The act of deception by which a student misrepresents mastery of information on an academic exercise. These acts can be either premeditated or not. Examples include, but not limited to, copying or allowing someone else to copy from another student, unauthorized use of a textbook or other material during an examination; inappropriate and unauthorized collaboration during an academic exercise; unauthorized use or possession of specialty prepared materials, such as notes or formula lists, during an academic exercise.

Plagiarism: The unacknowledged inclusion of someone else's words, ideas or data as one's own, or the paraphrasing of someone else's words, ideas or data. This means that sources of information must be appropriately cited with footnotes or quotation marks and identified, whether published or unpublished, copyrighted or uncopyrighted.

Academic Misconduct: The actual or attempted tampering or misuse of academic records or materials such as transcripts and examinations. Examples include stealing, buying, or otherwise obtaining all or part of an unadministered test or academic exercise; selling or giving away or engaging in bribery to get all or part of an unadministered academic exercise or any information about it; changing or altering a grade book, test, or other official academic records of the University; entering a building or office without authorization for the purpose of changing a grade or tampering in any way with grades or examinations.

Falsification/Fabrication: The intentional use of false information or the falsification of research, findings, personal or university documents with the intent to deceive. Examples include citing information not taken from the source indicated; listing sources in a bibliography not used in the academic exercise; inventing data or source information; submitting as one's own any academic exercise prepared totally or in part for/by another; taking a test for another student or permitting another student to take a test for oneself; submitting work previously used for credit in another course without express permission of the instructor; falsifying or misrepresenting oneself on resumes or other such documents or university related forms.

Accessory To Acts of Academic Dishonesty: The act of facilitating, supporting, or conspiring with another student to commit or attempt to commit any form of academic dishonesty.

Refer to the UNO Judicial Code for further information. The Code is available online at:

http://www.uno.edu/student-affairs-enrollment-management/documents/Student_Handbook_14-15_rv_3_5_2015.pdf

You should read this information for your own protection. This policy will be strictly enforced.

Accounting 6151-601—Fall 2015

<u>Date</u>	<u>Topic</u>	<u>Assignment</u>
Aug. 20	Orientation, Library trip	
Aug. 27	Tax Research	Read MMP Introduction, Sawyers, Chapter 2; S2: 1-5, 8-25, 27-28, 30-35, 44-46, 78(a)(b), 80(a)(b)
Sept. 3	Tax Research, Tax Services CCH and RIA Internet	Handout Library Exercise I; Sawyers, Chap. 3; S3: 1, 3, 9, 14-25, 27-30, 54, 63, 64, 67
Sept. 10	Other Sources	Handout Library Exercise II; Sawyers, Chap. 4; S4: 1, 3-45, 51, 52, 56-57, 62-65, 77-78, 81-82;
Sept. 17	Tax Research (cont'd)	Sawyers, Chap. 5; S5: 1, 2, 3, 6-30, 33-49, 58
Sept. 24	MIDTERM EXAM	Read Sawyers, Chapter 11 (before memos)
Oct. 1	Tax Research (cont'd) Citators and Periodicals First Short Memorandum Due	Sawyers, Chap. 6; S6: 1-24, 41, 43, 44; Discussion of Memos, Oral Reports
Oct. 8	Computerized Tax Research, Tax Practice	Sawyers, Chap. 7: S7: 1-24 (similar to 6:1-24), 41-46 Sawyers, Chap. 8: S8: 1-3, 14(a)(d), 16, 19(a)(c); Oral Reports
Oct. 15	Midsemester Break--no class	
Oct. 22	Tax Practice and Tax Planning First Medium Memorandum Due	Sawyers, Chap. 12; S12: 1-3, 6-15; Oral Reports
Oct. 29	Tax Practice and Planning, Tax Administration	Sawyers, Chap. 1; S1: 2-18; Oral Reports
Nov. 5	Tax Administration	S1: 19-46; 51-52, 64-78; Oral Reports
Nov. 12	Tax Administration Second Short Memorandum Due	Sawyers, Chap. 13; S13: 1-27; Oral Reports
Nov. 19	Tax Administration	Sawyers, Chap. 14; S14: 1-10; Oral Reports
Nov. 26	Thanksgiving - No Class	
Dec. 3	Catch up, Review Second Medium memorandum due	S14: 11-31, 34-35; Catch up, Oral Reports;
Dec. 10	FINAL EXAM –6:00-8:00 pm	