Instructor: Stephanie L. Lewis, CPA
Office: 342 Fisher Hall
Phone: 614-292-3903 (office)
E-mail: lewis.1819@osu.edu (preferred method of contact)
Office Hours: Mondays, 3:00pm-4:00pm; Wednesdays, 10:00am-11:30am; Fridays, by appointment

Course Materials:

Reference – Primary law sources, internet sites, and commercial research material, located in the university and law school libraries in traditional formats and in electronic formats on the OSU library site.

Course Description:
Case studies requiring an in-depth examination of the tax aspects of situations frequently encountered by businesses and individuals. Prerequisite: ACCTMIS 7410, or enrollment in MAcc program. Not open to students with credit for 856.

Course Objectives:
This course is designed to:
- Develop knowledge about the various sources of Federal tax law
- Learn to apply a systematic tax research methodology in solving complex taxpayer-oriented tax problems
- Develop critical thinking skills in analyzing various tax law sources, allowing construction of alternative solutions to tax problems in a manner that will help to attain a taxpayer financial and tax planning goals
- Strengthen speaking and writing skills, as needed by practicing tax professionals
- Strengthen professional communication skills through class discussion and teamwork

Students are assumed to be interested in becoming business advisors, with an emphasis on financial and accounting subject matters. Previous tax education is assumed to entail only one previous course. This course is not designed to convey any specific technical tax concepts. The concepts and work habits learned in this course will form a solid foundation for further study and practice.

Course Methods:
ACCTMIS 7784 will be conducted using class lectures and discussions as well as in-class workshops. Students will work in groups of 2 (or 3, based on instructor approval). Much of the work uses documents found through online resources. Groups should sit together during class time, and at least one member should be prepared to connect a laptop to the internet during class.

Because of our limited class time, it is imperative that you do the assigned reading BEFORE the class meeting. This will help us use class time discussing material that is most important and/or difficult.

Regular class attendance will improve your chances of meeting the course objectives.
Short Exercise Assignments:
Short exercise assignments (5 or 6 total) will be given weekly. Some of these assignments will be completed in class and some will be assigned for homework. Any assignments given for homework may be completed individually or with your chosen group. Assignments will be graded for completion and thoroughness. The intent of these assignments is to give you exposure and practice to concepts covered in class and in your reading. These assignments are designed to help you perform efficiently and satisfactorily on longer case assignments and projects. Due dates and times will vary.

Case Assignments:
Students will work through four case assignments with their group. These assignments will be more extensive than the short exercise assignments and will be graded for thoroughness, accuracy, and presentation. These assignments will often require in-depth research and analysis and should enhance your written communicating skills relating to conveying technical information. Assignments will be due at the beginning of class on the dates listed on the assignment schedule. No credit will be given for assignments turned in after class has started.

Final Project/Presentation:
Students will be responsible for completing a final project with their group. This project will encompass research involving the various primary sources of tax law discussed in class and will involve preparing multiple documents related to this research. Each group will present a summary of their findings and recommendations in a simulated meeting with a partner at an accounting firm. The written portion of the assignment will be due at the beginning of class on the date listed on the assignment schedule. No credit will be given for written assignments turned in after class has started. Presentation dates/times for each group will be assigned closer to the designated presentation dates.

Course Grade:
THERE WILL BE NO EXTRA CREDIT WORK. Your final grade in this course will be determined by the total points you earn. The maximum points you can earn from each course component are as follows:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
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</thead>
<tbody>
<tr>
<td>Short Exercise Assignments</td>
<td>30</td>
</tr>
<tr>
<td>Case 1</td>
<td>10</td>
</tr>
<tr>
<td>Case 2</td>
<td>15</td>
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<tr>
<td>Case 3</td>
<td>15</td>
</tr>
<tr>
<td>Case 4</td>
<td>25</td>
</tr>
<tr>
<td>Final Project/Presentation</td>
<td>55</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>150</strong></td>
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Final grades will be determined based upon a student’s relative performance to his or her peer group and without regard to the percentage of total points earned.

Any student who is routinely absent from class or fails to complete the final exam for unexcused reasons may receive a final grade of “E,” regardless of the student’s performance on other graded material.

Grade Disputes:
It is your responsibility to ensure grades posted on Carmen reflect your score on any particular assignment. Any concerns or questions about grading on an assignment must be resolved within one week after the graded item is returned in class. These disputes must be submitted IN WRITING to the instructor. This time frame applies whether or not you were present in class to receive your graded quiz or exam. Individual grading issues will be handled outside of normal class time.

Notification of Scores and Final Grades:
The results of any graded materials, including final grades, will not be given by the instructor to individual students via phone, e-mail or prior to the initial returning of the assignment in class. Final grades will be available online from the Registrar by the university grade posting deadline.
Professionalism/Participation:

Attendance and being actively engaged in class is expected in the business world and it is expected in this course. The objective of the course is not merely to instill tax knowledge, but also to help prepare you to communicate and engage in the real business world. You are expected to respond to and ask questions. Responding with the “right” answer is not the goal, but rather engaging and learning together. I reserve the right to cold-call students in class. Be prepared, on task, and listen.

Behaving as a professional is also expected in this course. Cell phones generally should be set to “silent” and remain out-of-sight during class time.

Lack of professionalism and lack of preparedness will be considered on a student-by-student basis. Failure to attend class and interruptions of class by arriving late and/or leaving early, talking, or other disruptive/unprofessional behavior (including use of cell phones and inappropriate use of laptops) will result in a reduction of the total possible points in determining your final grade. BE ON TIME. All point reductions are at my sole discretion and are final.

Office Hours:

My office hours are listed on the front page of the syllabus. Any changes to these hours will be communicated via e-mail. You should make it a habit to ask questions about the material during regular class time, as this enhances the learning experience of the entire class.

Disability Services:

The Office of Disability Services verifies students with specific disabilities and develops strategies to meet the needs of those students. Students requiring accommodations based on identified disabilities should contact the instructor at the beginning of the quarter to discuss his or her individual needs. All students with a specific disability are encouraged to contact the Office of Disability Services to explore the potential accommodations available to them.

Academic Misconduct:

Academic misconduct will not be tolerated. According to University Rule 3335-31-02, all suspected cases of academic misconduct will be reported to the Committee on Academic Misconduct. This includes receiving assistance on ANY graded assignment from any outside source or individuals other than your instructor our group members (on group assignments). Students can report suspected violations of academic integrity or student misconduct to faculty or to a program’s leadership. All reported cases of academic misconduct are actively pursued and confidentiality is maintained.

It is also expected that each student will behave in a manner that is consistent with the Fisher Honor Statement, which reads as follows:

As a member of the Fisher College of Business community, I am personally committed to the highest standards of behavior. Honesty and integrity are the foundations from which I will measure my actions. I will hold myself accountable to adhere to these standards. As a future leader in the community and business environment, I pledge to live by these principles and celebrate those who share these ideals.

Restricted and Permitted Course Materials:

Use of inappropriate study materials, including previously prepared solutions and copies of (or files containing) homework and/or quiz questions used during previous terms or not provided by the instructor compromises the concept of equal opportunity for all students and therefore is prohibited. You may use materials that generally are available to all students provided that they maintain the spirit of the learning objectives.

Materials distributed to students via Carmen or in class may be used only by students enrolled in ACCTMIS 7784 this semester. You may not distribute any of these materials to any others at any time, or be subject to disciplinary action.
Teaching Plan and Assignment Schedule:

The following schedule is subject to change; changes will be communicated in class. Items listed in the assignment column of this schedule are action items necessary to prepare for class on the corresponding day.

<table>
<thead>
<tr>
<th>Date(s)</th>
<th>Topic</th>
<th>Assignment</th>
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<tbody>
<tr>
<td>1/11</td>
<td>Course Introduction</td>
<td>Reference Chapter 1</td>
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<tr>
<td></td>
<td>Introduction to Tax Practice and Ethics</td>
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<tr>
<td>1/13</td>
<td>Tax Research Methodology</td>
<td>Read Chapter 2</td>
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<td>1/18</td>
<td><strong>MARTIN LUTHER KING DAY – UNIVERSITY CLOSED</strong></td>
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<td>1/20</td>
<td>Communicating Research Results</td>
<td>Read Chapter 11</td>
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<td>1/25</td>
<td>Tax Services</td>
<td>Reference Chapter 6</td>
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<td>1/27</td>
<td>Legislative Sources</td>
<td>Read Chapter 3</td>
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<td></td>
<td></td>
<td><strong>Case #1 Due</strong></td>
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<tr>
<td>2/1</td>
<td>Legislative Sources</td>
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<tr>
<td>2/3</td>
<td>Administrative Sources</td>
<td>Read Chapter 4</td>
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<tr>
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<td><strong>Case #2 Due</strong></td>
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<tr>
<td>2/8</td>
<td>Administrative Sources</td>
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<tr>
<td>2/10</td>
<td>Judicial Sources</td>
<td>Read Chapter 5</td>
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<td><strong>Case #3 Due</strong></td>
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<tr>
<td>2/15</td>
<td>Judicial Sources</td>
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<tr>
<td>2/17</td>
<td>Overview of Other Tax Services</td>
<td>Reference Chapters 7 &amp; 8</td>
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<td><strong>Case #4 Due</strong></td>
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<td>2/22</td>
<td>Catch-up / Final Project Presentations</td>
<td>Final Project Written Portion Due</td>
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<tr>
<td>2/24</td>
<td>Final Project Presentations</td>
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