

Note:

Course content may be changed, term to term, without notice. The information below is provided as a guide for course selection and is not binding in any form, and should not be used to purchase course materials.

COURSE SYLLABUS

ACCT 612

TAX RESEARCH AND JURISPRUDENCE

COURSE DESCRIPTION

This innovative course seeks to equip the student with an in-depth understanding of the best tax research methods while providing the student with the opportunity to analyze the statutory and judicial doctrines that collectively give rise to the conceptual framework of tax law. The students will engage in tax research that will give them the opportunity to understand, analyze, and apply these familiar tax doctrines to a host of sophisticated and contemporary fact patterns.

RATIONALE

The purpose of this course is to expose the student to the best tax research methods and to provide the student with the opportunity to implement those methods in sophisticated and contemporary research projects designed to provide the students with the opportunity to analyze the statutory and judicial doctrines that collectively give rise to the conceptual framework of tax law or jurisprudence. Through this innovative and unique course, the students will be armed with those theoretical and practical tax research skills and insights into tax jurisprudence that will enable them to successfully enter tax practice, or to enhance their already existing tax practice. These insights and skills include those necessary (1) to understand, retain, and apply tax law; (2) to more effectively identify the tax issues lurking in a given set of facts; and (3) to develop more creative and credible solutions to the problems or opportunities that these tax issues create.

I. PREREQUISITE

For information regarding prerequisites for this course, please refer to the [Academic Course Catalog](#).

II. REQUIRED RESOURCE PURCHASE

Click on the following link to view the required resource(s) for the term in which you are registered: <http://bookstore.mbsdirect.net/liberty.htm>

III. ADDITIONAL MATERIALS FOR LEARNING

- A. Computer with Internet access (broadband recommended)
- B. The Holy Bible, available free of charge in numerous translations with study tools at <http://bible.crosswalk.com>.
- C. Selected readings from various tax law resources.
- D. Access to the CCH Internet Tax Research Database.
- E. Microsoft Office

IV. MEASURABLE LEARNING OUTCOMES

Upon successful completion of this course, the student will be able to:

- A. Distinguish the importance of ethical imperatives and Biblical principles in the research and practice of taxation.
- B. Communicate the results of the tax research process using proper documentation.
- C. Examine the major legislative and judicial doctrines behind the conceptual framework of tax theory.
- D. Assess relevant tax scenarios for opportunities to reduce tax liability.
- E. Analyze the major components and structure of the Internal Revenue's audit process.
- F. Solve sophisticated and relevant tax research scenarios by utilizing electronic research services.

V. COURSE REQUIREMENTS AND ASSIGNMENTS

- A. Textbook readings and presentations
- B. Course Requirements Checklist
After reading the Course Syllabus and [Student Expectations](#), the student will complete the related checklist found in Module/Week 1.
- C. Discussion Board Forums (4)
Discussion boards are collaborative learning experiences. Therefore, the student will participate in 4 Discussion Board Forums in this course. The student will post a thread of 400–500 words with at least 4 citations and 2 replies of 200–250 words each to the threads of classmates. The student must include 2 citations with each reply and use current APA formatting for all citations.
- D. Essays (2)
The student will complete 2 essays in this course. Each essay will be 2–3 pages and have the requested amount of citations. This assignment must be submitted through SafeAssign.
- E. Tax Research Memos (4)
The student will complete 4 tax research memos in this course. As these are memos, and not formal writing assignments, current APA format is not required.
- F. Tax Research Problems (2)
The student will complete 2 tax research problem assignments in this course. These are not formal writing assignments, so current APA formatting is not required.

G. Quizzes (4)

The student will complete 4 quizzes in this course. Each quiz will contain 25 multiple-choice and true/false questions based on the textbook readings and presentations and will have a time limit of 1 hour and 20 minutes.

VI. COURSE GRADING AND POLICIES

A. Points

Course Requirements Checklist	10
Discussion Board Forums (4 at 50 pts ea)	200
Essays (2 at 100 pts ea)	200
Tax Research Memos (4 at 75 pts ea)	300
Tax Research Problems (2 at 50 pts ea)	100
Quizzes (4 at 50 pts ea)	200
Total	1010

B. Scale

A = 940–1010 A- = 920–939 B+ = 900–919 B = 860–899 B- = 840–859
C+ = 820–839 C = 780–819 C- = 760–779 F = 0–759

C. Quizzes/Tests/Exams

For timed quizzes/tests/exams, the student is required to complete the quiz/test/exam within the assigned time. For the student who exceeds this time limit, a penalty of 1 point will be deducted for each minute, or part thereof, he/she exceeds the assigned time limit.

D. Disability Assistance

Students with a documented disability may contact Liberty University Online's Office of Disability Academic Support (ODAS) at LUOODAS@liberty.edu to make arrangements for academic accommodations. Further information can be found at www.liberty.edu/disabilitysupport.

COURSE SCHEDULE

ACCT 612

Textbook: Gill & Sawyers, *Federal Tax Research* (2018).

MODULE/ WEEK	READING & STUDY	ASSIGNMENTS	POINTS
1	Gill & Sawyers: chs. 1, 11 1 presentation 2 videos	Course Requirement Checklist Class Introductions Essay 1 Quiz 1	10 0 100 50
2	Gill & Sawyers: chs. 2–4, 7 2 websites	DB Forum 1 Tax Research Memo 1	50 75
3	Gill & Sawyers: ch. 5 1 website	Tax Research Memo 2 Quiz 2	75 50
4	Gill & Sawyers: ch. 6	DB Forum 2 Tax Research Problems 1	50 50
5	Gill & Sawyers: ch. 9 1 website	DB Forum 3 Essay 2	50 100
6	Gill & Sawyers: ch. 10	Tax Research Memo 3 Quiz 3	75 50
7	Gill & Sawyers: ch. 12 1 video	DB Forum 4 Tax Research Problems 2	50 50
8	Gill & Sawyers: chs. 13–14 1 presentation 1 website	Tax Research Memo 4 Quiz 4	75 50
TOTAL			1010

DB = Discussion Board

NOTE: Module/Week one begins on Monday and ends at 11:59 p.m. (ET) on Friday. Modules/Weeks 2-8 begin on Saturday and end at 11:59 p.m. (ET) on Friday.