

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. PREREQUISITES

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

II. REQUIRED RESOURCE PURCHASES

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 class. 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, 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 no APA formatting is 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. Late Assignment Policy

If the student is unable to complete an assignment on time, then he or she must contact the instructor immediately by email.

Assignments that are submitted after the due date without prior approval from the instructor will receive the following deductions:

1. Late assignments submitted within one week of the due date will receive a 10% deduction.
2. Assignments submitted more than one week late will receive a 20% deduction.
3. Assignments submitted two weeks late or after the final date of the class will not be accepted.
4. Late Discussion Board threads or replies will not be accepted.

Special circumstances (e.g. death in the family, personal health issues) will be reviewed by the instructor on a case-by-case basis.

D. Course Policies

See “Student Expectations” for additional information about the course. In particular, note the “Plagiarism” section. Plagiarism, in any form, will not be tolerated, and consequences can be severe depending upon the violation.

Assignment of Grades/Rounding/Extra Credit

Grades are assigned based on what a student earns, not on the amount of effort. Rounding and extra credit are not done in this class, so please do not ask.

E. 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: Raabe et al., *Federal Tax Research* (2015).

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

DB = Discussion Board

NOTE: Each course module/week begins on Monday morning at 12:00 a.m. (ET) and ends on Sunday night at 11:59 p.m. (ET). The final module/week ends at 11:59 p.m. (ET) on **Friday**.