



QUINLAN
SCHOOL of BUSINESS

Schreiber Center • 16 E. Pearson St.
Water Tower Campus • Chicago, IL 60611
LUC.edu/Quinlan

ACCT 431 – Tax Research
Summer 2018, Tuesdays 6:00 PM – 9:00 PM, Schreiber Center – Room 525

Instructor: Maura Farrell

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Office Location: Schreiber Center, Floor 5, Cubicle 505

Office Hours: 30 minutes before and after class, by appointment

Course Description: This course will provide graduate business students with the basic techniques of conducting federal tax research. The course will require students to apply those techniques to a variety of research cases and to communicate the research findings in a clear and concise manner. Writing research memoranda and client correspondence will be emphasized. Students should be familiar with the fundamentals of taxation.

Course Overview: This course seeks to provide a framework for tax research and students should eventually feel comfortable researching tax issues and developing conclusions.

Course Objectives:

- Gain an understanding of the tax research process
- Gain an understanding of different levels of authority and how to apply research to reach a supportable conclusion
- Improve issue identification, research and communication skills

Required Materials:

Federal Tax Research (11th Ed.), Roby B. Sawyers, Steven L. Gill

Course Requirements and Grading Criteria:

	Points	Percentage
Examination I	275	27.5%
Examination II	275	27.5%
Research Assignments	400	40%
Participation & Professionalism	50	5%

Papers should be prepared without plagiarism and written clearly. Late assignments will not be accepted unless instructor approval is given prior to the due date. All students are required to take exams at the announced exam times.

Course Grading Scale

A	100-93%
A-	92-90
B+	89-87
B	86-83
B-	82-80
C+	79-77
C	76-73
C-	72-70
D+	69-67
D	66-60
F	59 and below

Loyola University Grading Scale and Weights

A	4.00
A-	3.67
B+	3.33
B	3.00
B-	2.67
C+	2.33
C	2.00
C-	1.67
D+	1.33
D	1.00
F	0

Attendance:

Class attendance and participation are fundamental components of learning, so punctual attendance at all classes, for the full class-meeting period, is expected of Quinlan students. In the event unavoidable emergencies or conflicts prevent you from attending class, you must notify the instructor and program director by e-mail prior to missing the class, and request options for covering missed material. Most of the subjects in a course are sequential. Therefore, it is important to understand the material covered in the missed class before the next class.

Make up examinations/Assignments:

Loyola University academic policy provides that tests or examinations may be given during the semester or summer sessions as often as deemed advisable by the instructor. Because Quinlan faculty believe examinations represent a critical component of student learning, required examinations should be taken during the regularly scheduled class period. Make-up examinations are discouraged. Exceptions may be granted only by the faculty member or department chair, and only for unavoidable circumstances (illness verified by a signed physician's note, participation in intercollegiate athletic events, subpoenas, jury duty, military service, bereavement, or religious observance). A make-up final examination may be scheduled only with the permission of the appropriate Quinlan Assistant or Associate Dean.

Academic Integrity:

All members of the Quinlan School shall refrain from academic dishonesty and misconduct in all forms, including plagiarism, cheating, misrepresentation, fabrication, and falsehood. Plagiarism or cheating on the part of the student in individual or group academic work or in examination behavior will result minimally in the instructor assigning the grade of "F" for the assignment or examination. In addition, all instances of academic dishonesty must be reported to the chairperson of the department involved.

For further information about expectations for academic integrity and sanctions for violations, consult the complete Quinlan School of Business Honor Code and Statement of Academic Integrity on the Quinlan website:

<http://www.luc.edu/media/lucedu/quinlanschoolofbusiness/pdfs/Honor-Code-Quinlan-July2012.pdf>

Week by Week Outline:

Class Number	Date	Topic & Assignments
1	5/22	Syllabus, Checkpoint, Chapter 2
2	5/29	Chapter 11, Chapter 1 Research Problem 1 is due
3	6/5	Chapter 3, Chapter 4 Research Problem 2 is due
4	6/12	Chapter 4 continued, Chapter 5 Research Problem 3 is due
5	6/19	Chapter 5 continued, review for Exam I Research Problem 4 is due
6	6/26	Exam I (Chapters 1-5, 11)
7	7/10	Chapter 9, Chapter 10 Research Problems 5 and 6 are due
8	7/17	Chapter 12, Chapter 13 Research Problem 7 is due
9	7/24	Chapter 13 continued, Chapter 14, review for Exam II Research Problem 8 is due
10	7/31	Exam II (Chapters 9-10, 12-14)

Please note: This class may occasionally deviate from the course outlined above. The instructor reserves the right to make changes as needed to the course syllabus.