



Dillard College of Business Administration

Syllabus: ACCT 5703 Federal Tax Research, Fall Semester 2025
Sec 180 T 5:30 – 8:20 pm
Dillard Building Room 335

Contact Information

Instructor: Dr. Susan B. Anders, Louis J. and Ramona Rodriguez Distinguished Professor of Accounting
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Office hours: M – Th 11 am to Noon; M & W 2 to 3 pm; and by appointment.
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Course Materials

1. Sawyers & Gill, *Federal Tax Research*, 13th Edition, Cengage. Minimum requirement: hard copy or e-book.
2. If you purchase Cengage Unlimited for other courses, it does not cover access to your Acct 5703 e-book.
3. There is no *CengageNOW*. The only online resource is the e-book.
4. Textbook website: <https://www.cengage.com/c/federal-tax-research-13e-sawyers-gill/9780357988411/>
5. Access to additional required readings from sources outside the textbook will be available on D2L.
6. Desire2Learn (D2L) website will be utilized extensively (Syllabus, Course Materials, Quizzes, Exams, and Grades). Hyperlinks to course resources will be available on D2L.
7. A working e-mail account. Adjust your D2L settings to forward D2L e-mail.
8. Access to computer, printer, and scanner. Access to Internet, Word, Excel, PowerPoint, and Adobe Reader.
9. For paper exams: small 4-function calculator, pencils or pens. Electronic devices not permitted.
10. For online exams: computer and internet access, webcam, lockdown browser. Electronic devices not permitted.

Course Description

Acct 5703 is a detailed study of U.S. federal tax research concepts, practices, and applications. Emphasis is placed on the tax research environment, primary sources of federal tax law, tax research tools, and implementing the research tools. Additional topics include professional ethics, tax planning, and tax practice and administration.

Course Prerequisite(s)

ACCT 3073 (Federal Income Tax I). Basic computer skills.

Learning Goals

General Learning Goals:

Acct 5703 is an elective course for accounting-concentration MBA students, and supports the program learning goals and objectives as shown below. Classroom discussions and applications, case assignments, and examinations will require students to use critical thinking skills to apply tax research concepts and methods to various situations. Demonstrations of critical analysis solving and decision making abilities will be included in class lectures. Students will develop these skills by completing assigned discussion questions, exercises, examples, and projects. Finally, students will practice skills and applications emphasized on the CPA Exam.

General Learning Goals Continued:

Program Learning Goals	Objectives	ACCT 5703
Goal 1 – Our students will exhibit the characteristics of leadership	1. Our graduates will have the capacity to lead effectively.	Demonstrated through in-class participation
Goal 2 – Our students will be able to conduct themselves professionally in global environments.	1. Our graduates will be able to navigate through differences among multicultural environments.	Discussions on multijurisdictional taxes
Goal 3 – Our students will produce creative responses to business situations.	1. Our graduates will demonstrate the capability to critically analyze business situations and develop creative solutions to opportunities and problems.	Demonstrated through tax ethics cases and tax research projects
Goal 4 – Our students will integrate knowledge across business disciplines.	1. Our graduates will demonstrate the capability to integrate knowledge across business disciplines.	N/A
Goal 5 – Our students will communicate at a professional level.	1. Our graduates will be able to communicate in a professional business manner.	Demonstrated through tax ethics cases and tax research projects

Course Specific Learning Goals:

The general objective of this course is to introduce students to the concepts and applications of U.S. federal tax research. The tax law changes almost daily, as it is amended to address unique transactions and to meet economic, social, and political needs. The study of tax research is important for addressing questions that arise from applying federal tax law to tax reporting and tax planning activities. Additionally, as new entrants in a practice-oriented field, students will benefit from supervised tax research projects. Upon successful completion, students will be able to:

- understand and apply professional standards pertaining to tax practice
- read and interpret federal tax law
- perform basic tax research utilizing computer resources
- effectively communicate the results of such research in an accepted technical format, and
- understand and apply tax planning concepts

Additionally, students will practice skills and applications emphasized on the CPA Exam.

Course Policies

1. Attendance Policy

MSU Policy: Students are expected to attend all meetings of the classes in which they are enrolled. See *Midwestern State University Undergraduate Catalog* at <https://msutexas.edu/registrar/catalog/>. Attendance is required for Financial Aid. Attendance is recorded daily on D2L:

- P = physically present, or timely excused absence, or special permission to be on Virtual for a specific class
- A = not physically present, no excuse provided, or attend on Virtual without prior permission
- None = leave classroom during class session without prior permission

Regular attendance is expected and roll will be taken *prior to* the start of class. If you know in advance that you are going to miss a class, please contact me *before* that class. If you must miss a class due to illness or other emergency, please contact me as soon as possible. If you must leave early, contact me before class begins. Documentation of excuses is required. *If you do not contact me, your absence will be unexcused.*

Tardiness is not acceptable. Tardy arrival is rude to me and disruptive to your classmates. Attendance will be taken *only once* before the start of each class. If you arrive late, you are welcome to discuss your circumstances with me after class.

You are responsible for any material or announcements missed due to absence or tardiness.

1. Attendance Policy (continued)

Note: *An excused absence only excuses you from attending class.* It does not change the deadline for turning in assignments, nor does it necessarily grant you a make-up exam.

Please see COVID Attendance Policies document available on the D2L classroom.

Please see Weather Attendance Policies document available on the D2L classroom.

2. Instructor Drop

At an instructor's discretion, he/she may drop a student any time during the semester for excessive absences, for consistently failing to meet class assignments, for an indifferent attitude, or for a disruptive conduct. The instructor must give the student a verbal or written warning prior to being dropped from the class. See the *Midwestern State University Graduate Catalog* at <https://msutexas.edu/registrar/catalog/>.

3. Preparation

Students should read the assigned material and complete assignments prior to coming to class and be prepared to discuss and ask questions relating to class material. *During the class period, you must have access to the textbook and any materials available on D2L.* Textbook and course materials may be accessed by hard copy or electronic device.

Since Accounting is an applied field, the course will be conducted in a modified "flipped" format. To allow more class time to be spent on applications (working examples and exercises), students should *read the chapter material in advance* of the class period when it will be discussed.

4. Participation

Active participation by all students will make the class more interesting and enjoyable for everyone. By participating in class discussions, you contribute to your classmates' learning experiences. *It is not possible for you to participate if you do not attend class, or if*

- You do not bring all course materials to class, including textbook.
- You are not actively engaged or you are asleep in class.
- You are tardy or you leave the room while class is in session.

5. Professional Conduct

The minimum requirements for each class are as follows:

- Be on time and remain seated (except for an emergency).
- Be prepared on readings and assignments.
- Remain awake and attentive and be prepared to engage in class discussions at all times.
- *Turn off your cell phone* and put it away. If you have an emergency situation that requires your cell phone to be on, let me know before class.
- No food or drinks are permitted in classroom, except water in clear container.

Dress code: I expect you to dress modestly in a way that shows respect for yourself, your classmates, and me. *Caps, hoods, kerchiefs, and other head coverings may not be worn during exams.* If you can document a religious, cultural, or medical requirement to have your head covered during exams, please discuss with me at least one week before exam.

6. Questions Regarding Assignment, Exam, and Course Grade

Grades are confidential by law. Therefore, I do not post grades or reveal grades over the telephone or by e-mail or fax. Assignment and exam numerical grades will be posted on D2L. The final letter grade will be posted on Banner. *If you have a question about any grade, you must meet with me securely (not accessible by other person).*

The final deadline to notify me of calculation or input errors on your D2L grade record is Friday, December 5, 2025.

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7. Grading and Evaluation

Table 1: Points allocated to each assignment

Element	Points
Exam 1	100
Exam 2	100
Exam 3	100
Tax Ethics Case	25
Tax Research Projects [25/ 25]	50
Tax Planning Project	25
Quizzes [written by Dr. Anders, on D2L]	100
Total Points	500

Table 2: Extra Points added to required points earned in Table 1

Element	Max Points
Attendance: no unexcused absences or breaks during class sessions [must have all Ps on D2L, no As or Nones]	5
Meeting with Dr. Anders (in her office or via Zoom) BEFORE Exam 1	5
Total Potential Extra Points	10

Table 3: Grading System

Total Points Earned	Minimum Letter Grade	MSU Catalog Description
450 to 500	A	Excellent work
400 to 449.99	B	Good work
350 to 399.99	C	Satisfactory work
300 to 349.99	D	Passing work
0 to 299.99	F	Failing work

Midterm Progress Report:

In order to help at-risk students keep track of their progress, the instructor will provide unofficial midterm grades on Banner/Web World for students who appear to be on target to earn below a B in this course. Midterm grades are not factored into a student's GPA or transcript, but midterm grades of D or F should prompt students to meet with the instructor for guidance on improving performance.

8. Exams

Three exams will be administered, as listed in the Tentative Schedule. The exams may be multiple-choice, matching, short answer, and/or short essay in format. Questions will address definitions, concepts, and applications. Specific exam policies will be provided in review notes available before each exam. All exams count toward your course grade.

- Make-up exams will be given only when you provide a satisfactory excuse for absence due to a legitimate and unavoidable conflict. You must meet with me regarding non-emergency conflicts at least one week in advance. It is *your* responsibility to initiate scheduling a make-up *prior* to the regular scheduled exam.
- Make-up exams may be a different format and may cover different content.
- Make-up exams may be scheduled for the last week of classes.

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9. Tax Ethics Case

One tax ethics cases will be assigned during the course, worth 25 points. Further details for the assignments will be provided in separate documents. Papers must be (1) *typed/word processed* and prepared in a professional manner, as if to be used in a business meeting, and (2) prepared in the format to be discussed in class, and (3) have a *typed cover sheet, numbered pages, and stapled*. The tax ethics case will utilize professional resources available through Internet access, provided by the instructor. Assignments will be graded on effort, completeness, professional code correctness, and proper form.

You are expected to complete the tax ethics case on your own. We will practice on a similar project in class. An example case will be placed on D2L to assist you in preparing the project. I am also available to help you.

10. Tax Research Projects

Two tax research projects will be assigned during the course, worth 25 points each. Further details for the assignments will be provided in separate documents. Papers must be (1) *typed/word processed* and prepared in a professional manner, as if to be used in a business meeting, and (2) prepared in the format to be discussed in class, and (3) have a *typed cover sheet, numbered pages, and stapled*. The tax research projects will utilize commercial tax research resources available through Internet access, provided by MSU and the instructor. Assignments will be graded on effort, completeness, tax law correctness, and proper form.

You are expected to complete the tax research projects on your own. We will practice on a similar project in class. An example paper will be placed on D2L to assist you in preparing the project. I am also available to help you.

11. Tax Planning Project

One tax planning project will be assigned during the course. Details will be provided in a separate handout. Student papers must be (1) *typed/word processed* and prepared in a professional manner, as if to be used in a business meeting, and (2) prepared in the format to be discussed in class, and (3) have a *typed cover sheet, numbered pages, and stapled*. The tax planning project will utilize spreadsheet software.

12. Quizzes

Multiple-choice quizzes will be available on D2L. You are responsible for accessing the quizzes and completing them by the due dates. Once the deadline passes, I cannot "fix" it for you. Your course grade will include the ____ highest quiz grades, worth a maximum of ____ points each. *There are no make-ups or extra credit assignments.*

You may *replace* one course quiz with an Event Quiz. *Event Quizzes are NOT required for this course.*

13. Chapter Discussion Questions and Exercises

Textbook end-of-chapter discussion questions and exercises will be assigned to help you understand the course material. You may be asked to prepare your answers in advance of a class period to use in the class discussion. I do not expect to collect your responses for grading; however, *I may ask to see assignments to assess your effort in preparing for class.* The content of all class assignments will be heavily emphasized on the exams.

14. In-Class Activities

Instructor-created activities will be assigned to help you understand the course material. You may be asked to prepare some materials in advance of a class period to use in the class activity. I do not expect to collect your materials for grading; however, *I may ask to see documentation to assess your effort in preparing for class.* The content of all class activities will be heavily emphasized on the exams.

15. Americans with Disabilities Act

Information on the University disability policy is located at <http://www.mwsu.edu/student-life/disability/>. Students with disabilities must be registered with Disability Support Services before classroom accommodations can be provided. You must provide the documentation to the Instructor within the first two weeks of the semester.

16. Campus Carry Statement

Senate Bill 11 passed by the 84th Texas Legislature allows licensed handgun holders to carry concealed handguns on campus, effective August 1, 2016. Areas excluded from concealed carry are appropriately marked, in accordance with state law. For more information regarding campus carry, please refer to the University's webpage at <https://msutexas.edu/campus-carry/index.php>. If you have questions or concerns, please contact MSU Chief of Police Steven Callarman at steven.callarman@msutexas.edu.

17. Due Dates and Deadlines

Due dates, deadlines, and exam dates are listed on the Tentative Schedule. If you believe that you have a legitimate reason for not meeting a due date, you may meet with me securely, at least one week prior to the date, to discuss your situation. Students who believe that their non-disability related circumstances merit special consideration should contact me at least one week in advance of assignment deadlines and exam dates affected by such circumstances.

Please notify me of any problems with assignment submissions at least 24 hours prior to any deadlines that may affect your grade.

18. Academic Integrity

With regard to academic honesty, students are referred to the "Student Honor Creed" in *Midwestern State University Graduate Catalog* at <https://msutexas.edu/registrar/catalog/>.

All course work submitted for grading must be your own effort. Cheating, collusion, and plagiarism will not be tolerated. The term "cheating" includes, but is not limited to copying, looking or glancing at, or soliciting someone's work and submitting it in as your own, or allowing another student to do the same with your work. Further examples include:

- Using a programmable calculator or internet-connected electronic device during an exam or quiz.
- Acquiring tests or other academic material belonging to a member of the university faculty or staff.

Artificial Intelligence: students may only use advance automated tools (artificial intelligence or machine learning, such as Chat GPT) when specifically instructed by the professor to use a particular tool for a particular assignment.

You may not photograph any course materials presented by the instructor, such as solutions to example or exam problems.

You may not record the class sessions or any interactions with the instructor.

You may not use a smart phone, tablet, second computer or any other device that can store information or be connected to the Internet during an exam. In addition, you may not use a computer during a paper exam.

The minimum penalty is an "F" in this course and referral to the Dean of Students for disciplinary action, which may result in expulsion from the University.

19. Syllabus Change Policy

This syllabus is a guide for the course and is subject to change. Syllabus changes will be communicated in class and may or may not result in document changes. Assignments are subject to change. Assignment due dates and exam dates are also subject to change. The tentative schedule included with this syllabus will be changed as necessary to accommodate the progress of the class.

20. Additional Information

There are no opportunities for extra credit or bonus points available other than outlined above.

Unexcused absences will make you ineligible for any type of special consideration that you may wish to request.

The final deadline to submit any assignment for grading, that the instructor has agreed to accept late, is Friday, December 5, 2025. Any submissions after that date will not be counted in your total course points.

Update your Account Settings on D2L to have email that I send to you through the D2L classroom forwarded to whatever email account you use regularly.

- Under Account Settings, click on the Email tab.
- Scroll down to a box where you can type in your email address.
- Click Save and Close.

19. Final Exam:

The final exam time is according to the published University schedule and is listed in the Tentative Schedule included in this syllabus. You are expected to take the final exam with your section. If you have legitimate and unavoidable conflicts with the final exam date, you must contact me in writing by November 1, 2025. Documentation of conflict is required.

If you will be graduating in December 2025, you must inform me in writing by November 1, 2025, in case I need to prepare a special final exam for you.

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Acct 5703 Course Schedule (subject to change)

Date	Topic
	<i>Segment 1: Tax Research Environment</i>
T Aug 26	Introduction to Course Review of Tax Concepts / Tax History / Other topics
T Sep 2	Review of Tax Concepts / Tax History / Other topics Ch 1: Introduction to Tax Practice and Ethics
T Sep 9	Ch 1: Introduction to Tax Practice and Ethics
T Sep 16	Ch 2: Tax Research Methodology
T Sep 23	Ch 2: Tax Research Methodology
T Sep 30	Ch 10: Communicating Research Results <i>Tax Ethics Case due</i>
T Oct 7 6:30 pm	<i>TXCPA State Chair reception and presentation [Event Quiz eligible]</i> <i>This takes the place of our regular class session</i>
T Oct 14	Exam 1: Intro, Review, Tax History, Ch 1, 2 & 10
W Oct 15	<i>Dillard Career Fair: 9:00am to Noon – Business formal dress [Event Quiz eligible]</i>
	<i>Segment 2: Primary Sources of Federal Tax Law & Tax Research Tools</i>
T Oct 21	Ch 3: Constitutional and Legislative Sources Ch 4: Administrative Regulations and Rulings Ch 5: Judicial Interpretations <i>Tax Research Project #1 due</i>
T Oct 28	Ch 3: Constitutional and Legislative Sources Ch 4: Administrative Regulations and Rulings Ch 5: Judicial Interpretations
T Nov 4	Exam 2: Ch 3, 4, & 5
	<i>Segment 3: Implementing the Tax Research Tools</i>
T Nov 11	Ch 6: Thomson Reuters Checkpoint Ch 7: CCH AnswerConnect Ch 8: Other Tax Services and Tax Periodicals <i>Tax Research Project #2 due</i>
T Nov 18	Ch 11: Tax Planning Ch 12: Working with the IRS Ch 13: Tax Practice and Administration
T Nov 25	Ch 11: Tax Planning Ch 12: Working with the IRS Ch 13: Tax Practice and Administration <i>Tax Planning Project due</i>
T Dec 2	Ch 9: Multijurisdictional Taxes
T Dec 9, 6:00 pm	Exam 3: Ch 6, 7, 8, 11, 12, & 13

Tentative Chapter Discussion Questions and Exercises

Dates	Topic	Discussion Questions & Exercises
	Ch 1: Introduction to Tax Practice	DQ1-57, DQ1-58
	Ch 1: Ethics & Regulation	DQ1-31, DQ1-32, E1-76, DQ1-38, DQ1-40, DQ1-43, DQ1-23, DQ1-24, E1-63, E1-62, E1-65, E1-66
	Ch 2: Tax Research Methodology	DQ2-2, DQ2-4, DQ2-6, DQ2-7, DQ2-8, DQ2-9, DQ2-20, DQ2-21, DQ2-23, DQ2-13, DQ2-14, DQ2-15
	Ch 10: Communicating Research Results	DQ10-3, DQ10-7, DQ10-4
	Ch 3: Constitutional & Legislative Resources	DQ3-4, DQ3-3, DQ3-2, DQ3-5, DQ3-6, DQ3-7, DQ3-11, E3-32, DQ3-12, DQ3-13, DQ3-14, DQ3-15, DQ3-17, DQ3-18, DQ3-19, E3-51, E3-52, DQ3-24, DQ3-25, E3-73
	Ch 4: Administrative Regulations & Rulings	DQ4-1, DQ4-2, DQ4-3, DQ4-4, DQ4-6, DQ4-7, DQ4-10, DQ4-29, DQ4-19, DQ4-23, DQ4-27, DQ4-28, DQ4-32
	Ch 5: Judicial Interpretations	DQ5-1, DQ5-2, DQ5-5, DQ5-6, DQ5-7, DQ5-8, DQ5-9, DQ5-12, DQ5-20, DQ5-18, DQ5-19, DQ5-24, DQ5-26, DQ5-28, DQ5-33, DQ5-34, DQ5-35, DQ5-46
	Ch 6: Thomson Reuters Checkpoint Ch 7: CCH AnswerConnect Ch 8: Other Tax Services	DQ6/7-1, DQ6/7-2, DQ6/7-3, DQ6-8 (7-6), DQ6-10, DQ6-15 (7-11), DQ6-17, DQ6-18, DQ6-21 (7-15) In-class exercises
	Ch 11: Tax Planning	DQ11-1, DQ11-12, DQ11-3, DQ11-7, DQ11-8, E11-13, E11-14, DQ11-6 In-class exercises
	Ch 12: Working with the IRS	DQ12-3, DQ12-5, DQ12-10, DQ12-9, DQ12-12, E12-30, DQ12-20, DQ12-21, E12-38, DQ12-11 DQ12-4, E12-36
	Ch 13: Tax Practice & Administration	DQ13-2 & 4, DQ13-5, DQ13-14, DQ13-6, DQ13-7 DQ13-9, DQ13-13d,e,a; DQ13-12d,e,a,c
	Ch 9: Multijurisdictional Taxes	