

Monfort College of Business
Semester Course Syllabus

(2017-2018)

COURSE PREFIX/TITLE: BAAC 329 – Tax Cases

Sem. Hrs. 3
 Ed. Cap: 40

CATALOG DESCRIPTION: Prerequisite: Business majors only. Consent of instructor. A case-based course that promotes understanding and application of tax and business research planning. Emphasis is on researching, solving, and presenting business tax planning cases. S/U graded. Repeatable, maximum of six credits.

PREREQUISITES: Business majors only. Consent of instructor.

COURSE OBJECTIVES: After completing this course students should be able to:

1. Effectively use multiple tax research tools.
2. Analyze and solve complex business tax cases.
3. Professionally present case solutions.
4. Prepare deliverable material based upon results of case needs and research.

MCB ASSURANCE OF LEARNING GOALS AND OBJECTIVES:

| Learning Goal | Learning Objective | Course Coverage |
|---|--|-----------------|
| Demonstrate knowledge of key concepts in major business disciplines | Students will score at the 80 th percentile or higher on each section of the ETS Major Field Test. | |
| Demonstrate effective communication skills | Students will demonstrate competency in preparing and delivering professional quality presentations on various accounting topics. | Objective 3 |
| | Students will demonstrate competency in preparing professional accounting documents. | Objective 4 |
| Demonstrate conceptual and analytical skills | Students will analyze accounting data/information to identify key accounting issues, generate and evaluate appropriate alternatives, and propose feasible accounting alternatives at a competent level. | Objective 2 |
| Demonstrate technology skills | Students will demonstrate competence in business software packages to solve accounting problems. | Objective 1 |
| | Students will demonstrate competency in the use of professional accounting software such as ACS, ACL, RIA's Checkpoint and a general ledger package. | Objective 1 |
| Demonstrate knowledge of accounting ethics concepts | Students will demonstrate competency on course-embedded ethics and social responsibility assessments. | |
| | Students will competently identify the ethical issues or problems in an accounting case based on the AICPA's Code of Professional Conduct and the Colorado State Board of Accountancy's Rules of Professional Conduct, analyze the consequences for various stakeholders and develop an acceptable resolution. | |

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| Demonstrate knowledge of key accounting concepts | Students will demonstrate competency on test questions specifically tied to individual course objectives (as outlined on course syllabi). | |
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COURSE TOPICS:

Approx.
50 Min.

| <u>Periods</u> | <u>Topics Covered</u> | <u>Description</u> |
|----------------|-----------------------------|---|
| 2 | Introduction | Basis of case study, analysis and presentation |
| 8 | Analysis/Research | Identify issues, researching using multiple research tools |
| 2 | Teamwork | Fundamentals of teamwork/collaboration and delegation |
| 2 | Passive Communication | Effective listening and note taking in a professional meeting environment |
| 2 | Issue Identification | Identify pertinent issues and look for missing information |
| 4 | Apply Judicial History | Analysis of multiple court cases simultaneously and apply relevant points to given fact pattern |
| 5 | Presentation Structure | Use of horizontal and vertical logic, principles of content development |
| 3 | Oral Presentation Skills | Delivery concepts |
| 3 | Business Planning | Structure business planning deliverables and inclusion of value-added services |
| 2 | Storyboarding | Develop and design of a storyboard to increase communication effectiveness |
| 6 | Deliver Presentations | Compete at regional and national competitions |
| 6 | Exams and Other Assessments | |
| 45 | Total | |

COURSE REQUIREMENTS: Students must work in collaboration to solve complex business problems, prepare and present solutions. Students must be able to travel to competitions with the team, if selected as a team member, outside of class time. Students must represent the University in a positive and professional manner.

TYPE OF GRADING: S/U

SUGGESTED TEXT AND/OR SUPPLEMENTS: Class material will be current case materials.

ASSESSMENT STATEMENT: The Monfort College of Business may collect data in this course that will be used to assess student progress toward our program learning goals and objectives. Individual student performance information will be kept confidential; however, this data may be disseminated in an aggregate form to professional groups and through research publications. If you do not wish your performance in this class to be included in research about overall student performance (beyond the accreditation process), please inform your instructor in writing of this intent.

COMPUTER UTILIZATION: Some refinement of research skills is required in the use of computer-aided data bases such as LEXIS/NEXIS and CCH Omni Tax. Queries are developed and applied to specific problems at this advanced level.

LIBRARY UTILIZATION: Students are encouraged to use the Michener Library collections and online subscription information resources to supplement readings and to complete assignments. Library databases are available at <http://libguides.unco.edu/business>. Students are encouraged to use the resources in Michener Library to support their findings in the research projects completed using computer -aided data bases and to supplement their assigned readings. Such resources include the commerce *Clearing House Standard Federal Tax Reporter* and numerous monthly income tax periodicals such as *Taxes*, *The Tax Advisor*, and *Taxation for Accountants*.

GLOBAL DIMENSION COVERAGE: Various global topics include foreign corporations and branches, foreign-earned income, and taxation of nonresident aliens.

ETHICAL DIMENSION COVERAGE: Ethical issues of the various entities are discussed relative to practitioner/professional n needs and objectives. *Statements on Standards for Tax Services* and *IRS Circular 230* are covered.

STUDENTS WITH DISABILITIES: Any student requesting disability accommodation for this class must inform the instructor giving appropriate notice. Students are encouraged to contact Disability Support Services at (970) 351-2289 to certify documentation of disability and to ensure appropriate accommodations are implemented in a timely manner.

CLASSROOM TECHNOLOGY GUIDELINES:

Each student is required to review and become familiar with the following classroom technology guidelines: <http://mcb.unco.edu/pdf/Classroom-Technology-Guidelines.pdf>

FOOD AND BEVERAGE GUIDELINE:

Food is not allowed in classrooms. Only drinks in a container with a screw top lid are allowed.

KENNETH W. MONFORT COLLEGE OF BUSINESS STATEMENT

The Kenneth W. Monfort College of Business students are expected to conduct themselves in accordance with the highest standards of academic honesty. Cheating, plagiarism, illegitimate possession and disposition of examinations, alteration, forgery, or falsification of official records and documents, and similar acts or the attempt to engage in such acts are grounds for disciplinary action. This action can include the following in addition to any University disciplinary action:

1. A failing grade for a particular assignment.
2. A failing grade for a particular course.
3. Suspension from the College of Business Administration.
4. Expulsion from the College of Business Administration.

Students are expected to complete all prerequisites for a business class prior to the first day of class. Students may not concurrently enroll in a class and its prerequisite(s) unless it is expressly stated in the bulletin that the class is a co-requisite. Any exception to this policy must be approved by the Chair of the School offering the class.

Students must submit original works for assignments required in this class. This includes term papers, cases and other course requirements. A student who submits a work that was previously submitted to another class without prior approval from the instructor is in violation of this policy. A student who violates this policy may receive a failing grade for the assignment, a failing grade for the class, and face termination of his/her business degree program.

Additionally, the Dean of Students Office may be notified in writing of all violations of academic honesty in this class.

MONFORT COLLEGE OF BUSINESS STUDENT CODE OF PROFESSIONAL CONDUCT

Monfort College of Business students represent the professional and academic interests of the entire MCB & UNC communities. Accordingly, MCB expects all students to behave in a professional manner and adhere to high ethical standards in every business class and in every activity connected with the Monfort College of Business. This professional behavior is required not only in the classroom but also in all MCB-related interactions such as e-mails, conferences and use of technology.

MCB students should exhibit respectful behavior in classes. This behavior includes arriving on time to class, staying in class until the lecture ends, having the discipline to stay engaged in class, turning-off or silencing cell phones and pagers while in class, refraining from text-messaging, and avoiding coming to class wearing clothing that is unduly provocative or has written messages that are rude, insensitive or obscene. MCB students should engage in respectful behavior in all activities where they act directly or indirectly as a representative of the MCB. Respectful behavior creates a more desirable, civilized, and productive learning environment, and it models behavior that is both productive and pleasant when students transition from the classroom to the workplace.

MCB students should master and apply the fundamental skill of preparing and sending class or university related e-mails that are properly written, show professionalism and communicate a clear message. E-mails containing profanity, spelling mistakes, punctuation errors, or poor composition evidence sloppiness and show disrespect to the recipient. MCB students should use proper forms of address when communicating orally or in writing with faculty or staff (i.e., Dr. Smith, Professor Jones, Ms. Abbot, etc.). If a student does not know how to address a faculty member, he or she should ask.

This code of professional conduct complements, but does not replace, the Honor Code of the Monfort College of Business or the Honor Code of the University.