



**Accounting Department  
Southwest College**

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**ACNT 1491- Technical Writing and  
Research for Accountants**

**CRN - 46753  
SUMMER 2013  
DISTANCE EDUCATION**

**DEAN OF CAREER & TECHNOLOGY EDUCATION:  
PROGRAM CHAIR:**

**DR. ARNOLD GOLDBERG  
DR. MARINA GRAU**

**Instructor & Contact Information: William C. Nantz, CPA, CFF, CGMA, MBA, JD**

Telephone: 713.542.5477

Email: [bill@nantzlaw.com](mailto:bill@nantzlaw.com)

**Office location and hours:**

Please feel free to contact me concerning any problems that you are experiencing in this course. You do not need to wait until you have received a poor grade before asking for my assistance. Your performance in my class is very important to me. I am available to hear your concerns and just to discuss course topics. Feel free to contact me by email, phone or set up an appointment to meet me at my office at the West Loop Campus located at 5601 West Loop South, Houston, Texas.

**Prerequisite:** ACCT 2302 (Principles of Accounting II) or its equivalent.

**Course Goals:**

This course focuses on accounting and business communications derived from the student's research and analysis of accounting and tax related matters. The primary purpose of this course is to provide students with skills related to specialized research and the related professional accounting and business communications. Students are expected to develop and demonstrate strategies for effective tax and accounting research. Once the research is performed, the student is expected to transfer the information and ideas from the research into a written form.

This course is intended to develop the necessary skills for effective accounting and tax research in the 21st Century and to communicate this material in a clear and professional manner. Professional accountants use online accounting, auditing and tax research tools. This class will use the "Research Institute of America" as its primary provider of tools to learn and execute professional research techniques that will then be communicated in a professional manner.

**Course Description:**

This course is intended to develop the necessary skills for effective accounting and tax research in the 21<sup>st</sup> Century. Professional accountants use online accounting, auditing and tax research tools. This class will use the “Research Institute of America” as its primary provider of tools to learn and execute professional research techniques, it includes the following databases:

WGL Electronic Tax Payroll and Accounting Tax Library  
RIA Academic Advantage Essentials Library  
PPC FASB Reference Material on Checkpoint  
AICPA on CheckPoint  
PPC GASB Reference Material on Checkpoint

The Research of America databases may be accessed from HCC’s library on the West Loop campus or on your personal computer when you have properly registered for service. Proper tax and accounting research requires critical thinking skills and the ability to produce professional results. Other databases and techniques will be discussed in the class as well as the Research of America database. This class will address the technical skills necessary for professional research and will address CPA Exam related research issues.

**Textbook and Related Material (Required):**

<p><b>Accounting and Auditing Research: Tools and Strategies</b> Thomas R. Weirich, 7th Edition ISBN-13: 9780470506974</p> <p><b>Technical Communication, 7th Ed.</b> Paul V. Anderson ISBN-10: 1-4282-6393-2</p>
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**RIA Training:**

[http://find.support.rg.thomsonreuters.com/training/Tax\\_and\\_Accounting\\_Courses.asp?startdate=&enddate=&keywords=&media000012=on&featuredlist=&limittodates=&zipcode=&zipradius=25&detaillevel=0](http://find.support.rg.thomsonreuters.com/training/Tax_and_Accounting_Courses.asp?startdate=&enddate=&keywords=&media000012=on&featuredlist=&limittodates=&zipcode=&zipradius=25&detaillevel=0)

**PCAOG Standards:**

<http://pcaobus.org/STANDARDS/Pages/default.aspx>

**PCAOB Auditing Standards:**

<http://pcaobus.org/Standards/Auditing/Pages/default.aspx>

**PCAOB Guidance:**

<http://pcaobus.org/Standards/Pages/Guidance.aspx>

**FASB Standards:**

<http://www.fasb.org/jsp/FASB/Page/LandingPage&cid=1175805317350>

## **Assignments:**

4 homework assignments requiring accounting or tax research, 25 points each.

- #1: Training on RIA system, scan and upload certificate
- #2: Training on RIA system: scan and upload certificate
- #3: Locate and answer a possible CPA exam written communication question. Do not copy the example answer, doing so will result in an "F" in this course; i.e., answer the question yourself. Possible essay questions can be located on the AICPA website and examples will be provided in class.
- #4: Locate and answer a possible CPA exam written communication question. Do not copy the example answer, doing so will result in an "F" in this course; i.e., answer the question yourself. Possible essay questions can be located on the AICPA website and examples will be provided in class.

**CPA Exam Research:** 1 memo (2 pages long plus referencing) related to CPA Exam research for a maximum of 50 points. This memorandum should indicate research and writing skills. Prepare a two (2) page memo using no less than one (1) primary reference and a minimum of four (4) references on either:

*CPA Exam Research Paper 1: How to answer a CPA Exam Essay Question*

*CPA Exam Research Paper 2: What are the major differences between U.S. GAAP and IFRS.*

This means that you are to do one memo and you get to choose from either of the two topics above.

**Research Assignments:** Prepare two (2) one page memorandums demonstrating your research and writing skills. The memorandums should demonstrate your understanding of the specific topic you select, be written in the proper format, and include an introduction and conclusion. Each memo is to be one page of written information and another page for referencing. You will lose points if the written portion goes over one page. The possible topics are outlined below.

Prepare a research project with a topic from one of the following general topics. *Use of a general topic such as "Individual Taxation" or any of the general topics listed below is not acceptable for your memos or Major Research Project.* You are to select a more specific topic in one of the general areas outlined below:

*Individual Taxation*

*Gift & Estate Taxation*

*Corporate Taxation*

*Financial Accounting and Reporting*

*Auditing*

The topic of the memorandum is one found in the area of the general topic, but is not to be the general topic itself. Please provide at least one primary reference and a minimum of three references to support the contentions in your memorandum. You can write each memorandum on a similar topic as it relates to your Major Research Project. Each memorandum is worth 50 points.

**Memo format:** Memos are to be single spaced, typed and written in memorandum form. The references should be both embedded in the text MLA style with a separate Works Cited page, which is a list of references used in your memo.

Final Exam – 100 points, covering accounting and tax research techniques, research databases and related covered material. Expertise in this area will be demonstrated by writing a one-page memorandum in under one hour, with at least one primary reference and a total of three references. I will provide you with the topic of your memo and it will be tax related. You are expected to use RIA to research a tax topic and properly reference your research. Remember, irs.gov is not a primary source.

Major research project – 100 points. Use APA style for the paper. This means a cover page, abstract, double spaced with references. {Please note, memorandums are to use a memorandum style.} Select a specific topic from the one of the general topics outlined in the research assignments to perform your major research project. For example, the topic is not to be as broad as Individual Taxation, but is to be a specific topic found in the area of Individual Taxation. The body of this project is to be at least 6 pages and no long than 9 pages double spaced. The page length does not include Cover, Abstract or Works Cited. Use the APA style outline and paper format found at <http://owl.english.purdue.edu/owl/resource/560/01/>.

You cannot use the following as a topic for your major research project and your one-page memos:

- What are the major differences between U.S. GAAP and IFRS,
- Any forensic or fraud related topics,
- Any ethics related topic, or
- Any general discussion of taxation, auditing or financial reporting.

You can use the topic of you memos as the same topic as your major research project, it just can't be any of these topics.

**Class Discussion:**

You are to post in the on-line discussion boards every week, at least two posts for each topic. Yes, each topic as outline at the end of the syllabus. This means you may have to post frequently if you want credit.

**Evaluation and Requirements:**

Students are expected to read all assigned chapters, complete and submit all assignments on the due dates, and log in on a regular basis to Eagle-On-Line. Instructor will monitor this via Eagle-On-Line.

Final Exam	100 points
CPA Exam Research Homework -Memo	50 points
Research Projects - Memos	100 points
Major Research Project - Paper	100 points
Attendance, Class Discussion & Participation	32 points
Homework	<u>100 points</u>
Total	<u>482 points</u>

An assignment schedule is attached to this syllabus. This schedule will be followed throughout this course. Any modifications to this schedule will be announced in class.

**Grading Scale:**

90 - 100%	=	A	(433 to 482 points)
80 - 89%	=	B	(386 to 432 points)
70 - 79%	=	C	(337 to 385 points)
60 - 69%	=	D	(289 to 336 points)
BELOW 60%	=	F	( 0 to 288 points)

## **Homework Assignments**

A listing of chapters, exam dates, etc. will be posted in Eagle-On-Line. **You must upload all your assignments to EagleOnline no later than 11:55 pm each Saturday. The homework must be typed and no handwritten homework will be accepted.** Late homework will not be accepted and homework uploaded as PDF file will receive no credit.

All assignments will be typed. Any assignments turned in the wrong format, without the assignment name or the student's name as recorded in the HCC/Student Administration system will receive no credit.

An assignment schedule is attached to this syllabus. This schedule will be followed throughout this course. Any modifications to this schedule will be announced in Eagle-Online.

Any assignment sent to the professor by email will receive no credit.

Points will not be given for assignments posted late. Points may be given at the discretion of your professor. Even if homework is accepted late, it may not be given full credit.

Plagiarism will not be tolerated. Each student is to do their own homework and papers. If one student plagiarizes another's work, it is grounds for an "F" or zero credit on the homework and an "F" in the class.

Use proper referencing such as MLA for the memos and APA for the final project. Please review the on-line discussions regarding the use of each.

## **Final Exam**

The Final Exam can be taken, with the off-site proctor you confirm, from July 20 through July 24, 2013. If you take the final at a location outside of the West Loop Campus without Bill Nantz as your proctor, you will need to confirm that you have a proctor and a location with access to both a computer and the Internet.

Remember, there is no makeup Final Exam and the **ONLY TEST in this class is the Final Exam.**

## **Houston Final Exam Proctoring:**

The Final Exam may also be taken at the West Loop Campus in the Accounting Lab from July 22, 2013 through July 24, 2013, starting at 5:15 pm. It may also be taken on July 20, 2013, in the Accounting Lab at 7:45 am; if you are late, you will not be able to take the final on Saturday. You must you confirm the time with your professor.

The Final Exam will require you to write a one page memorandum with references. The response to be final will need to be typed and you will need to be able to access the Internet and RIA to perform your research. If it appears as if you use just Google or irs.gov for your research, your grade will suffer. Remember, irs.gov is not a primary resource. If you do the homework and follow along in class, there should be no surprises.

There will be one exam: the Final Exam. It will be given during the week of finals and must be completed no later than July 24, 2013. You must find a proctor for this exam. *Please review the discussion of the proctored final exam and in the class.* If you have any questions or concerns, please contact me immediately!

The final exam will be similar to the memorandum homework in that you will research and write a memorandum, with a Works Cited page, in no more than one hour. I will provide the memorandum topic. If you do the homework, there should be no surprises.

### **Students Out of HCC Service Area:**

Students living out of the HCC service area during the semester in which they are enrolled at HCC in online classes need to make special arrangements to accommodate their needs. In the event, the course requires onsite exams; **it is the student's responsibility to obtain a proctor**. The proctor must be someone in the testing center at a local community college or at a university. The proctor will need to provide a secure testing environment and possibly (depending on the course) a computer with Internet access. A valid picture ID must be presented to the proctor when taking the exam. All fees associated with proctoring are the responsibility of the student. Exams will be sent via fax, email, or US mail directly to the proctor with instructions for administering the exams. This will be done at no cost to the student; however, the student WILL BE responsible for fees associated with returning the exams (including costs of overnight express, etc. to meet deadlines).

<http://de.hccs.edu/de/additional-resources/students-out-of-hcc-service-area>

Proctor Approval Form:

[http://de.hccs.edu/Distance\\_Ed/DE\\_Home/general\\_info/PDF's/HCCProctorForm.pdf](http://de.hccs.edu/Distance_Ed/DE_Home/general_info/PDF's/HCCProctorForm.pdf)

If you have any trouble regarding the proctored final exam, please contact me immediately!

### **Class Attendance**

Please log in daily if possible for announcements, discussions, and important announcements within your Eagle-On-Line homepage. Your Attendance & Class Participation evaluation will be based upon both your logging into the class and making comments on any pertinent class discussion in Eagle On-Line.

On-line class attendance will be graded. You are to introduce yourself the first week and this is worth 1 point. You are also to make one original post in the assigned discussion tab for the week and make at least one comment on someone else's original post to receive credit. There are 15 topics to be covered and you are required to post and make one comment in each topic to get 2 points of credit under each topic. You will also receive one point credit for the submission of the topic of your Major Research Project.

### **Incompletes:**

The grade of "I" (incomplete) is conditional. If you receive an "I," you must arrange with your instructor to complete the course work by the end of the following term (excluding summer). After the deadline, the "I" becomes an "F." See the Student Handbook for more information. My policy for issuing an incomplete is that you must have completed all semester coursework except the final, and have a minimum of a C average.

### **Drops and Withdrawals:**

*It is the responsibility of each student to officially drop or withdraw from a course.* Failure to officially withdraw may result in the student receiving a grade of F in the course. A student may officially withdraw in any of the following ways:

1. Complete an official withdrawal form at any HCCS campus.
2. Withdraw on-line.
3. Send a letter requesting withdrawal to: Registrar Houston Community College System P. O. Box 667517 Houston, TX 77266-7517
The withdrawal will be effective as of the date of the postmark. Withdrawals will NOT be accepted by telephone.

It is the responsibility of each student to officially drop or withdraw from a course. Failure to officially withdraw may result in the student receiving a grade of F in the course. Procedures for withdrawing from a class are found in the Student Handbook.

*International Students:* Receiving a **W** in a course may affect the status of your student visa. Once a **W** is given for the course, it will not be changed to an **F** because of visa considerations.

*New Policy:* Students who repeat a course three or more times will face significant tuition/fee increases at HCC and other Texas public colleges and universities. Please seek tutoring or other assistance prior to considering course withdrawal.

**Students with Disabilities:**

Any student with a documented disability (e.g. physical, learning, psychiatric, vision, hearing, etc.) who needs to arrange reasonable accommodations must contact the Disabilities Services Office at the respective college at the beginning of each semester. Faculty is authorized to provide only the accommodations requested by the Disability Support Services Office.

**Academic Honesty:**

A student who is academically dishonest is, by definition, not showing that the coursework has been learned, and that student is claiming an advantage not available to other students. The instructor is responsible for measuring each student's individual achievements and also for ensuring that all students compete on a level playing field. Thus, in our system, the instructor has teaching, grading, and enforcement roles. You are expected to be familiar with the University's Policy on Academic Honesty, found in the catalog. What that means is: If you are charged with an offense, pleading ignorance of the rules will not help you. Students are responsible for conducting themselves with honor and integrity in fulfilling course requirements. Penalties and/or disciplinary proceedings may be initiated by College System officials against a student accused of scholastic dishonesty. "Scholastic dishonesty": includes, but is not limited to, cheating on a test, plagiarism, and collusion.

Cheating on a test includes:

- Copying from another students' test paper;
- Using materials not authorized by the person giving the test;
- Collaborating with another student during a test without authorization;
- Knowingly using, buying, selling, stealing, transporting, or soliciting in whole or part the contents of a test that has not been administered;
- Bribing another person to obtain a test that is to be administered.

Plagiarism means the appropriation of another's work and the unacknowledged incorporation of that work in one's own written work offered for credit.

Collusion mean the unauthorized collaboration with another person in preparing written work offered for credit. Possible punishments for academic dishonesty may include a grade of 0 or F in the particular assignment, failure in the course, and/or recommendation for probation or dismissal from the College System. (See the Student Handbook)

**HCCS Website:**

Our website is: <http://www.hccs.edu>

**The Learning Web:**

Your course syllabus and other information can be found on The Learning Web. From the HCCS homepage, click Southwest, click "The Learning Web," click Faculty, type in Instructor's name, choose the course.

**Evaluation for Greater Learning Student Survey System** At Houston Community College professors believe that thoughtful student feedback is necessary to improve teaching and learning. During a designated time, you will be asked to answer a short online survey of research-based questions related to the instruction in this class. The anonymous results of the survey will be made available to your professors and division chairs for continual improvement of instruction. Look for the survey as part of the Houston Community College Student System online near the end of the term.

**Assignment Schedule:**

An assignment schedule is attached to this syllabus. This schedule will be followed throughout this course. Any modifications to this schedule will be announced in class.

**\*IMPORTANT FOR RESEARCH TOPICS:**

**RIA Checkpoint Education License for RIA’s Academic Advantage Program is available in all our open labs and in the libraries. This license includes RIA tax code, FASB Accounting Standards, AICPA Resource – Professional Literature.**

**SCANS – Secretary’s Commission for Achieving Necessary Skills**

The Secretary’s Commission on Achieving Necessary Skills (SCANS) from the U.S. Department of Labor was asked to examine the demands of the workplace and whether our students are capable of meeting those demands. Specifically, the Commission was directed to advise the Secretary on the level of skills required to enter employment. In carrying out this charge, the Commission was asked to do the following:

- Define the skills needed for employment
- Propose acceptable levels of proficiency
- Suggest effective ways to assess proficiency, and
- Develop a dissemination strategy for the nation’s schools, businesses, and homes

SCANS research verifies that what we call *workplace know-how* defines effective job performance today. This know-how has two elements: *competencies* and a *foundation*. This report identifies five competencies and a three-part foundation of skills and personal qualities that lie at the heart of job performance. These eight requirements are essential preparation for all students, whether they go directly to work or plan further education. Thus, the competencies and the foundation should be taught and understood in an integrated fashion that reflects the workplace *contexts* in which they are applied.

<b>Workplace Competencies</b>	<b>Foundation Skills</b>
<p><b>Resources:</b> allocating time, money, materials, space, staff</p> <p><b>Interpersonal Skills:</b> working on teams, teaching others, serving customers, leading, negotiating, and working well with people from culturally diverse backgrounds</p> <p><b>Information:</b> acquiring and evaluating data, organizing and maintaining files, interpreting and communicating, and using computers to process information</p> <p><b>Systems:</b> understanding social, organizational,</p>	<p><b>Basic Skills:</b> reading, writing, arithmetic and mathematics, speaking and listening</p> <p><b>Thinking Skills:</b> thinking creatively, making decisions, solving problems, seeing things in the minds eye, knowing how to learn, and reasoning</p> <p><b>Personal Qualities:</b> individual responsibility, self-esteem, sociability, self-management and integrity</p>



<p>and technological systems, monitoring and correcting performances, and designing or improving systems</p> <p><b>Technology:</b> selecting equipment and tools, applying technology to specific tasks, and maintaining and troubleshooting technologies</p>	
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**SEXUAL HARASSMENT**

It is a violation of HCC policy for an employee, agent, or student of the College to engage in sexual harassment as defined in the Equal Employment Opportunity Commission (EEOC) guidelines. Any student who has a complaint concerning this policy has the opportunity to seek resolution of such a complaint in accordance with procedures set forth in the Student Handbook. Report any complaints immediately to College Administration or call the Institutional Equity & Compliance Office 713.718.8271.

**AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE**

Any student with a documented disability (e.g., physical, learning, psychiatric, vision, hearing, etc.) who needs to arrange reasonable accommodations must contact the Disability Support Services Office (DSSO) of their respective college at the beginning of each semester. Faculty is authorized to provide only the accommodation(s) requested by the DSSO. For information and services at HCC Southwest, contact Dr. Becky Hauri, ADA Counselor, at 713.718.7910.

**Repeat Course Fee**

The State of Texas encourages students to complete college without having to repeat failed classes. To increase student success, students who repeat the same course more than twice, are required to pay extra tuition. The purpose of this extra tuition fee is to encourage students to pass their courses and to graduate. Effective fall 2006, HCC will charge a higher tuition rate to students registering the third or subsequent time for a course. If you are considering course withdrawal because you are not earning passing grades, confer with your instructor/counselor as early as possible about your study habits, reading and writing homework, test taking skills, attendance, course participation, and opportunities for tutoring or other assistance that might be available.

**Online Behavior**

As your instructor and as a student in this class, it is our shared responsibility to develop and maintain a positive learning environment for everyone. Your instructor takes this responsibility very seriously and will inform members of the class if their behavior makes it difficult for him/her to carry out this task. As a fellow learner, you are asked to respect the learning needs of your classmates and assist your instructor achieve this critical goal.

**Instructor Website:**

From the HCCS homepage, choose Southwest College, choose “The Learning Web,” choose Faculty, type in your instructor’s name. Your instructor will have a copy of the syllabus and other pertinent information for you at the website:

<http://learning.hccs.edu/faculty/william.nantz>

**ASSIGNMENT SCHEDULE**  
**ACNT 1491 – Technical Writing and Research for Accountants**

<b>Class</b>	<b>Due Date</b>	<b>Topic/Tab</b>	<b>Homework Assignment</b>
1	6/8	Class Introduction  1. Resume, Emails & Career Skills 2. Primary Sources, General Research Issues, RIA Training and RIA Access	Introduce yourself and review course requirements.  HW #1: Return CPE Certificate indicating training on RIA system.
2	6/15	3. Memos 4. Defining Your Communication's Objectives 5. Research Methods	HW #2: Return CPE Certificate indicating training on RIA system  1 paragraph description of topic of major research project's topic.
3	6/22	6. Refining the Research Process 7. Documenting Your Sources	Research Assignment #1
4	6/29	8. How to write a sentence, write a paragraph, use parallelism and use proper grammar. 9. Written Communication Questions on the CPA Exam.	CPA Exam Research Paper
5	7/6	10. Developing a Style with Structure & Planning 11. Reader Centered Approach to Business Writing	HW #4: Answer a possible CPA exam written communication question.  Research Assignment #2
6	7/13	12. Accounting Talk 13. Structure Your Writing 14. Revising Your Draft	HW #5: Answer a possible CPA exam written communication question.
7	7/20	15. Major Research Project	Major Research Project Due
8	July 22-24	Final Exam	Final Exam