



**Accounting Department
Southwest College**

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

CRN - 84790

SPRING 2012

SAT.: 12:00 PM – 5:00 PM

WEST LOOP CENTER

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

*DR. ARNOLD GOLDBERG
DR. MARINA GRAU*

Instructor & Contact Information:

William C. Nantz, CPA, CFF, PTIN, MBA, JD

Telephone: 713.542.5477

Email: 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 come by my office at the Southwest College located at 5601 West Loop South, Houston, Texas 30 minutes before class or meet with me after class.

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 and electronic 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 21st Century. Professional accountants use online and electronic 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. 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):

Accounting and Auditing Research: Tools and Strategies
Thomas R. Weirich, 7th Edition
ISBN-10: 0470506970
ISBN-13: 9780470506974

Technical Communication, 6th Ed.
Paul V. Anderson
ISBN -10: 1413017703
ISBN-13: 9781413017700

PowerPoint:

http://www.wadsworth.com/cgi-wadsworth/course_products_wp.pl?fid=M63&product_isbn_issn=1413017703&chapter_number=0&resource_id=21&altname=PowerPoints

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)

PCAOB Auditing Standards:

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

Assignments:

Quizzes: class may begin with a quiz or other assignment related to accounting research, tax research or application of material to be covered. There will be 5 quizzes, 10 points each, for a total of 50 points. Grammar, spelling or reading comprehension may be included in the quizzes. There will be no make-ups for quizzes.

5 homework assignments requiring accounting or tax research, 20 points each.

- #1: Training on RIA system: "Checkpoint Basics "
- #2: Prepare a Resume & an accounting related email
- #3: Training on RIA system: "Productivity Tools" and 1 paragraph description of topic of major research project's topic.
- #4: Locate and answer a possible CPA exam essay question, do not copy any example answer, doing so will result in an "F" in this course; i.e., answer the question yourself. Possible essay questions can be located through Gleim or the AICPA website.
- #5: Locate and answer a second possible CPA exam essay question, do not copy any example answer, doing so will result in an "F" in this course; i.e., answer the question yourself. Possible essay questions can be located through Gleim or the AICPA website.

CPA Exam Research: 2 homework assignments related to CPA Exam research, 25 points each. This memorandum should indicate research Prepare a two page memo using no less than one primary citation and a total of 4 citations on:

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.

Research Assignments: Prepare five one page memorandums demonstrating your research 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. Prepare a research project utilizing one of the following general topics:

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. Each is worth 25 points and you will receive credit for the highest four assignments.

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. Discussion of a memorandum is found at <http://owl.english.purdue.edu/owl/resource/590/03/> and on the Learning Web under Memorandum Format tab for this class. You are to analyze your situation; cite appropriate laws, statutes and/or regulations; and come to a conclusion. Use MLA formatting for references and citations.

Midterm exam – 100 points, covering accounting and tax research techniques, research databases and related covered material.

Major research project – 100 points, due no later than the scheduled final. Use APA style for the paper. {Please note, memorandums are to use MLA 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 research is to be narrowed from the general topics provided and based upon the specific topic you select. 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.

Please review <http://owl.english.purdue.edu/owl/resource/658/01/> regarding writing a research paper and use the APA style outline and paper format found at <http://owl.english.purdue.edu/owl/resource/560/01/>.

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.

Evaluation Requirements:

Quizzes	50 points
Midterm	100 points
CPA Exam Research Homework	50 points
Research Projects	100 points
Major Research Project	100 points
Attendance	100 points
Homework	<u>100 points</u>
Total	<u>600 points</u>

Grading Scale:

90 - 100%	=	A	(540 to 600 points)
80 - 89%	=	B	(480 to 539 points)
70 - 79%	=	C	(420 to 479 points)
60 - 69%	=	D	(360 to 419 points)
BELOW 60%	=	F	(0 to 299 points)

Class Attendance:

Students are expected to attend class regularly. Students are responsible for materials covered during their absences, and it is the student's responsibility to consult with the instructor for any make-up assignments. Although it is the responsibility of the student for non-attendance, the instructor has full authority to drop a student for excessive absences.

A student may be dropped from any course for excessive absences after the student has accumulated absences of 12.5% of the hours of instruction. For example, in a 3 credit hour lecture class meeting 3 hours per week, a student may be dropped after 6 hours of absence. In this class you can be dropped or given a failing grade if you miss more than two days of classroom instruction or class presentations.

The professor of this class may also drop any student, at his discretion, two letter grades for less than 50% attendance, in addition to being able to give you a failing grade or drop you from the course. Also, the professor of this class may also drop any student, at his discretion, three letter grades for less than 75% attendance, in addition to being able to give you a failing grade or drop you from the course.

Homework Assignments:

All assignments will be typed. Any assignment sent to the professor by email will receive no credit. 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.

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 citations such as MLA for the memos and APA for the final project.

Examinations:

There will be one midterm (there will be no make-up examinations) and one Major Research Project due on the day of the scheduled final.

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.

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.

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.

Workplace Competencies	Foundation Skills
Resources: allocating time, money, materials, space, staff	Basic Skills: reading, writing, arithmetic and mathematics, speaking and listening
Interpersonal Skills: working on teams, teaching others, serving customers, leading, negotiating, and working well with people from culturally diverse backgrounds	Thinking Skills: thinking creatively, making decisions, solving problems, seeing things in the minds eye, knowing how to learn, and reasoning
Information: acquiring and evaluating data, organizing and maintaining files, interpreting and communicating, and using computers to process information	Personal Qualities: individual responsibility, self-esteem, sociability, self-management and integrity
Systems: understanding social, organizational, and technological systems, monitoring and correcting performances, and designing or improving systems	
Technology: selecting equipment and tools, applying technology to specific tasks, and maintaining and troubleshooting technologies	

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.

Classroom 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. **No laptop use during class.**

Use of Camera and/or Recording Devices

As a student active in the learning community of this course, it is your responsibility to be respectful of the learning atmosphere in your classroom. To show respect of your fellow students and instructor, you will turn off your phone and other electronic devices, and will not use these devices in the classroom unless you receive permission from the instructor.

Use of recording devices, including camera phones and tape recorders, is prohibited in classrooms, laboratories, faculty offices, and other locations where instruction, tutoring, or testing occurs. Students with disabilities who need to use a recording device as a reasonable accommodation should contact the Office for Students with Disabilities for information regarding reasonable accommodations.

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 - Tax and Accounting Research

Class	Date	Chapter	Topic	Homework Assignment
1	2/11		Class Introduction Email & Resume review Technical Communication : Chapter 2 & 20 RIA Training on-line	
2	2/18		Technical Communication : Chapter 1	a. HW #1: Resume & Email b. HW #2: Return CPE Certificate indicating training on RIA system: "Checkpoint Basics".
3	2/25		Accounting & Auditing Research: Ch 1 Quiz #1	a. HW #3: Return CPE Certificate indicating training on RIA system: "Productivity Tools" or other 1 hour training with a CPE certificate b. 1 paragraph description of topic of major research project's topic. c. Research Assignment #1 d. CPA Exam Research Paper 1
4	3/3		To be assigned	CPA Exam Research Paper 2
5	3/10		To be assigned	HW #4: Locate and answer a possible CPA exam essay question.
6	3/17		Spring Break	No Class
7	3/24		To be assigned	Research Assignment #2
8	3/31		To be assigned	Research Assignment #3
9	4/7		Easter Break	No Class
10	4/14		To be assigned	HW #5: Locate and answer a possible CPA exam essay question.
11	4/21		To be assigned	Research Assignment #4
12	4/28		To be assigned	Research Assignment #5
13	5/5		Midterm	
14	5/12		Final Project Due	