



**Accounting Department
Southwest College**

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

CRN - 27389

FALL 2012

SATURDAY: 12:00 – 4:05 PM

HYBRID CLASS

WEST LOOP CENTER

*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

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 Southwest College 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 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-13: 9780470506974

Technical Communication, 7th Ed.
Paul V. Anderson
ISBN -10: 0-495-80299-9
ISBN-13: 978-0-495-80229-0

PowerPoints:

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

PCAOB Auditing Standards:

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

Assignments:

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

- #1: Prepare a Resume & an accounting related email
- #2: Training on RIA system, scan and upload certificate
- #3: Training on RIA system: scan and upload certificate
- #4: Locate and answer a possible CPA exam written communication 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 possible CPA exam written communication 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. Answer a different question than the one you selected for homework assignment number 4.

CPA Exam Research: 2 homework assignments related to CPA Exam research, 25 points each. 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:

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 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. Prepare a research project utilizing one of the following general topics using no less than one (1) primary reference and a minimum of three (3) references on:

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 source and a minimum of three sources. You can write each memorandum on a similar topic as it relates to your final paper. Each is worth 25 points and you will receive credit for the four highest scores on the 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.

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 two hours, with at least one primary reference and a total of three references.

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 longer 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/>.

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 -Memos	50 points
Research Projects - Memos	100 points
Major Research Project - Paper	100 points
Attendance, Class Discussion & Participation	100 points
Homework	<u>100 points</u>
Total	<u>550 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	(495 to 550 points)
80 - 89%	=	B	(440 to 494 points)
70 - 79%	=	C	(385 to 439 points)
60 - 69%	=	D	(330 to 384 points)
BELOW 60%	=	F	(0 to 329 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 11:59 pm each Saturday. The homework must be typed and no handwritten homework will be accepted.** Late homework will not be accepted.

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.

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. 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 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

There will be one exam: the Final Exam. 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 two hours. I will provide the memorandum topic. If you do the homework, there should be no surprises.

Class Attendance

Please attend the classes and also log in a regular basis for announcements, discussions, and important announcements within your Eagle-On-Line homepage. Your Attendance & Class Participation evaluation will be based upon both your attending class and logging into the class and making comments on any pertinent class discussion in Eagle On-Line.

Classroom and on-line class attendance will be graded. You are to introduce yourself the first week and this is worth 10 points. You are also to make one original post in the assigned discussion tab for the week and make at least two comments on someone else's original post to receive credit. There are 15 topics to be covered and you are required to post and make two comments in each topic to get 6 points of credit under each topic. There will be no partial credit given.

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.

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

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.

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>

ON-LINE ASSIGNMENT SCHEDULE
ACNT 1491 – Technical Writing and Research for Accountants

Class	Due Date	Topic/Tab	Homework Assignment
1	9/1	Class Introduction 1. Resume, Emails & Career Skills	HW #1: Resume & Email
2	9/8	2. Primary Sources, General Research Issues, RIA Training and RIA Access	HW #2: Return CPE Certificate indicating training on RIA system.
3	9/15	3. Memos	HW #3: Return CPE Certificate indicating training on RIA system and 1 paragraph description of topic of major research project's topic.
4	9/22	4. Defining Your Communication's Objectives	
5	9/29	5. Research Methods	
6	10/6	6. Refining the Research Process	Research Assignment #1
7	10/13	7. Documenting Your Sources	CPA Exam Research Paper 1
8	10/20	8. How to write a sentence, write a paragraph, use parallelism and use proper grammar.	CPA Exam Research Paper 2
9	10/27	9. Written Communication Questions on the CPA Exam.	HW #4: Locate and answer a possible CPA exam written communication question.
10	11/3	10. Developing a Style with Structure & Planning	Research Assignment #2
11	11/10	11. Reader Centered Approach to Business Writing	Research Assignment #3
12	11/17	12. Accounting Talk	HW #5: Locate and answer a possible CPA exam written communication question.
13	11/24	13. Structure Your Writing	Research Assignment #4
14	12/1	14. Revising Your Draft	Research Assignment #5
15	12/8	15. Major Research Project	Major Research Project Due
16	12/14	Final Exam	

Class Schedule

Class	Date	Topic/Tab	Class Schedule
1	9/1	Class Introduction 1. Resume, Emails & Career Skill Post On-line, see assignment schedule	Accounting Lab/Classroom On-line
2	9/8	2. Primary Sources, General Research Issues, RIA Training and RIA Access Post On-line, see assignment schedule	Accounting Lab/Classroom On-line
3	9/15	3. Memos Post On-line, see assignment schedule	Accounting Lab/Classroom On-line
4	9/22	Post On-line, see assignment schedule	On-line
5	9/29	Post On-line, see assignment schedule	On-line
6	10/6	Post On-line, see assignment schedule	On-line
7	10/13	To be assigned Post On-line, see assignment schedule	Accounting Lab/Classroom On-line
8	10/20	Post On-line, see assignment schedule	On-line
9	10/27	To be assigned Post On-line, see assignment schedule	Accounting Lab/Classroom On-line
10	11/3	Post On-line, see assignment schedule	On-line
11	11/10	Post On-line, see assignment schedule	On-line
12	11/17	Post On-line, see assignment schedule	On-line
13	11/24	Post On-line, see assignment schedule	On-line
14	12/1	To be assigned Post On-line, see assignment schedule	Accounting Lab/Classroom On-line
15	12/8	To be assigned Post On-line, see assignment schedule Major Research Project Due	Accounting Lab On-line
16	12/15	Final	Accounting Lab