ACCOUNTING 460B, Managerial Accounting, Fall 2018 (1st half of the semester)
Section 1: 9:00-10:45; Section 2: 11:00 to 12:45; and Section 3: 1:00-2:45
Shidler Room E-204

INSTRUCTOR
Myron Mitsuyasu, CPA and MBA

OFFICE HOURS; TELEPHONE NUMBER; and E-mail ADDRESS
Thursday: 8:30 to 9 am or by appointment; 956-7332; mmitsuya@hawaii.edu

COURSE DESCRIPTION AND OBJECTIVES
Current and Relevant Managerial Accounting Topics. Current accounting issues discussed.
Lectures, discussion, case analysis. ACC majors only. A-F only. Pre: 418 (or concurrent), no waiver.
Co-requisite ACC 460 (E)

This course covers methods used to report information for decision-making within business firms.
Coverage includes activity-based costing; preparing and analyzing budgets; cost-based managerial
decision techniques, and the analysis of variances for performance evaluation, etc. The most important
components of management accounting are: (a) cost measurement, accumulation and control; (b) strategic
planning, budgeting, and control; (c) performance measurements, management and rewards; (d) decision
making analysis and transfer pricing.

This course uses readings, lectures, in-class practice problems, quizzes, and cases to reinforce concepts
and evaluate student mastery of the material. Also, they provide students with the opportunity to
display and enhance their critical thinking, writing, and presentation skills.

LEARNING OBJECTIVES
1. Acquire basic knowledge for managerial accounting analysis and practice
   a. Learn to access sources for learning basic information on new or complex topics in business and
      accounting.
   b. Acquire a working knowledge of managerial accounting sources and data analysis techniques.
   c. Consider ethical standards in management accounting practice.
2. Conduct research by accessing information effectively and efficiently
   a. Strengthen reading skills for comprehending complex problems based on practice.
   b. Acquire information literacy knowledge and skills in current business and accounting issues.
3. Think critically and problem solve creatively
   a. Understand sophisticated situations and identify issue components, synthesize problem
      statements, and practice writing reports summarizing the analysis and recommendations.
   b. Create logical, analytical reasoning when integrating information in the application of business
      strategy and performance management.
   c. Practice giving valuable business advice to companies/clients.
4. Communicate and report effectively
   a. Understand the format and writing styles for research reports and business memos.
   b. Strengthen writing skills, especially by using logical organization and the active voice.
   c. Build more effective team-work collaboration skills and technology competencies.
5. Encourage continuous learning with agility and adaptability
   a. Devote some attention to current events within and impacting the profession.
   b. Handle simulated real world time pressures with professionalism and astuteness.
TEACHING PHILOSOPHY and FOCUS
The Instructor considers interaction with and among students as being a necessary and vital part in achieving the objectives of the course. The following proverb epitomizes this teaching philosophy:

   Tell me, I'll forget; Show me, I may remember; Involve me, I'll understand.

With that in mind, you are expected to prepare for class by reading and/or reviewing resources related to the class topic and to be ready to actively participate in class discussions.

TIME NEEDED
This course requires considerable effort outside of class to prepare for class. Take responsibility and speak (no emails) to me so that we can try to negotiate an alternative timing arrangement.

HIGHLY RECOMMENDED RESOURCES
1) CPA Review Study Guides – Business Environment and Concepts; and
2) Managerial Accounting textbooks have been placed on reserve at Sinclair Library.

ASSIGMENTS
Attendance & Participation
- Attendance: attendance will be taken and count towards your final grade. **Attending class but not participating in class discussions will earn you 0 points.**
- Participation: you will earn points based on constructively and actively participating in class discussions. You are expected to be respectful of and courtesy to others, which include but are not limited to: promptly arriving for class, being courteous and conscious of others when speaking and while others are speaking, not sleeping, talking out of turn, texting, and/or surfing the internet.

Quizzes (7) and Case Studies (5)
- Quizzes (no make-ups/no extensions) - your highest six (6) of seven (7) scores will count toward your final grade. That is, your lowest score will be dropped.
- Quizzes consist of multiple choice questions and/or problems. You will earn points based on the number of correct responses.
- **Quizzes will be closed-book.** Also, no notes, computers, tablets, mobile phones, etc. will be allowed. Just to be clear, a cell phone cannot be used as a calculator. **A 10-key hand-held calculator is allowed and recommended.**
- Case Studies are scored based on the “Instructor’s Guidelines for Grading/Scoring” worksheet, which is posted on the Laulima website.

You are expected to be present when quizzes are given and written assignments are due. If you cannot fulfill this expectation, **you MUST notify me prior to your absence. No make-ups/no extensions will be allowed without prior notification** unless you have a legitimate and/or unavoidable circumstance (serious illness, family emergency, etc.). **Proper documentation for the absence is required.**
POINTS per ASSIGNMENT
Class Attendance & Participation       8
Quizzes: 6 of 7 at 7 pts each          42
Cases: 5 at various pts each           50
TOTAL                                    100

ASSIGNMENTS – required to use Word or EXCEL (or equivalent)
Written Assignments - must be done using Word (or equivalent), 12 pt font, one and one-half or
double spaced (i.e., no single-spaced), and printed on letter-size paper.
Computational Assignments - must be done using EXCEL (or equivalent), 12 pt font, and printed on
letter-size paper.

Hand-written assignments are NOT acceptable. Also, all assignments must be submitted as
scheduled. Submissions through the Instructor’s in-box and/or electronically are NOT
acceptable except with prior approval from the Instructor.

For all written assignments, please give appropriate recognition to sources of material which were
quoted or substantially paraphrased. There are various resources available for students to use for
written assignments as well as advice to help you recognize and avoid plagiarism in your assignments.
Examples:
http://guides.library.manoa.hawaii.edu/researchtools
http://www2.hawaii.edu/~sford/esl/plagiarism/index.html

GRADES
Student achievement is designated by the following grades:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Excellent:</th>
<th>Above Average:</th>
<th>Average:</th>
<th>Below Average:</th>
<th>Failure:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>100–98 = A+ (4.0)</td>
<td>89–87 = B+ (3.3)</td>
<td>79–77 = C+ (2.3)</td>
<td>69–67 = D+ (1.3)</td>
<td>59–0 = F (0.0)</td>
</tr>
<tr>
<td></td>
<td>97–94 = A- (4.0)</td>
<td>86–84 = B (3.0)</td>
<td>76–74 = C (2.0)</td>
<td>66–64 = D (1.0)</td>
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<tr>
<td></td>
<td>93–90 = A- (3.7)</td>
<td>83–80 = B– (2.7)</td>
<td>73–70 = *C– (1.7)</td>
<td>63–60 = D– (0.7)</td>
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*Minimal passing

Grades are NOT based on a curve nor are they moved up or down to the next grade level.

IMPORTANT: One must finish all the writing assignments required for ACC 460B and 460E
in order to receive writing intensive credit for this course.
<table>
<thead>
<tr>
<th>DATE</th>
<th>TOPICS</th>
<th>Assignment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class 1</td>
<td>✓ Managerial vs Financial Accounting</td>
<td>Quiz 1</td>
</tr>
<tr>
<td>Aug 23</td>
<td>✓ M.O.S.T.</td>
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<td></td>
<td>✓ Ethics</td>
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<td></td>
<td>✓ Balanced Scorecard</td>
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<td></td>
<td>✓ Responsibility Accounting</td>
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<td></td>
<td>✓ Theory of Constraints</td>
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<td></td>
<td>✓ Segment Reporting</td>
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<td></td>
<td>✓ Transfer Pricing</td>
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<td></td>
<td>✓ Investment Center Evaluations/Ratios</td>
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<tr>
<td>Class 2</td>
<td>✓ Contribution and Functional Income Statements</td>
<td>Quiz 2</td>
</tr>
<tr>
<td>Aug 30</td>
<td>✓ Cost Behavior – variable, fixed &amp; mixed</td>
<td>Case 1 - London Has Fallen – Aug 30; individual work; 2 to 3 pages; 2 pts</td>
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<tr>
<td></td>
<td>✓ Relevant Range</td>
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<td></td>
<td>✓ High-Low Cost Estimation</td>
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<td></td>
<td>✓ Breakeven and Profit Planning</td>
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<tr>
<td>Class 3</td>
<td>✓ Cost of Sales/Cost of Goods Sold</td>
<td>Quiz 3</td>
</tr>
<tr>
<td>Sep 6</td>
<td>✓ Cost of Goods Manufactured</td>
<td>Case 2 - TallTree2 Hotel Casino Case – Sep 6; group work; 4 to 6 pages; 11 pts</td>
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<tr>
<td></td>
<td>✓ Product Costs – direct labor, direct materials and manufacturing overhead</td>
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<td></td>
<td>✓ Period Costs</td>
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<tr>
<td>Class 4</td>
<td>✓ Job Order Costing</td>
<td>Quiz 4</td>
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<tr>
<td>Sep 13</td>
<td>✓ Process Costing</td>
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<td></td>
<td>✓ Equivalent Units of Production</td>
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<td></td>
<td>✓ Over/Under Applied Overhead</td>
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<tr>
<td>Class 5</td>
<td>✓ Activity-Based Costing</td>
<td>Quiz 5</td>
</tr>
<tr>
<td>Sep 20</td>
<td>✓ Service Department Cost Allocation – direct and step methods</td>
<td>Case 3 - Fine Foods: Is It a Symptom or the Problem? – Sep 20; group work; 4 to 6 pages; 11 pts</td>
</tr>
<tr>
<td>Class 6</td>
<td>✓ Pricing Decisions</td>
<td>Quiz 6</td>
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<tr>
<td>Sep 27</td>
<td>✓ Budgeting – sales, production, purchases and cash and cash flows</td>
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<td></td>
<td>✓ Variance Analysis – direct labor and materials and sales price and volume</td>
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<tr>
<td>Class 7</td>
<td>✓ Relevant Costs including sunk and opportunity costs</td>
<td>Quiz 7</td>
</tr>
<tr>
<td>Oct 4</td>
<td>✓ Special Orders</td>
<td>Case 4 - Sometimes Accountants Fail to Budget Case – Oct 4; group work; 4 to 6 pages; 11 pts</td>
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<tr>
<td></td>
<td>✓ Outsourcing (make or buy)</td>
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<td></td>
<td>✓ Sell or Process Further</td>
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<tr>
<td>Class 8</td>
<td>✓ Presentation of Managerial Accounting Concepts Used in Case 5 - Greater Persons Inc; individual work; 2 to 3 minutes; 2 pts</td>
<td>Case 5 - Greater Persons Inc. – Oct 11; individual work; 4 to 6 pages; 13 pts</td>
</tr>
<tr>
<td>Oct 11</td>
<td>✓</td>
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Writing Intensive Focus and Assignments
Overview: communicating technical information effectively and clearly in written form is an essential skill for all accountants. With that in mind, these assignments are designed to assist you in learning and/or enhancing your knowledge of managerial accounting concepts, practices, and processes and to allow you to display your critical thinking, writing and presentation skills.

Please bring your cases and related research materials with you to class so that we can discuss them. This will facilitate your learning and assist you with completing these assignments.

Writing assignments will comprise 50% of the course grade and include a minimum of 11 and maximum of 19 pages and consist of the following five case assignments:

Case 1: London Has Fallen – Aug 30; individual work; 2 to 3 pages; 2 pts
Defining ethics can be elusive and being ethical can be even harder to pin down. Nevertheless, accountants are expected to be ethical and abide by a professional code of ethics. With that in mind, I have selected a case that highlights questionable behavior by Mr. London who held a leadership position.

- Deliverables:
  1) Describe and discuss what being ethical means to you;
  2) Describe and discuss why you think Mr. London made a conscious decision to betray his employer, his clients, and his profession; and
  3) Describe and discuss what you learned from each case.

Case 2: TallTree2 Hotel Casino Case – Sep 6; group work; 4 to 6 pages; 11 pts
The new property president, Mr. Terrence Wei, has implemented a new policy requiring that all special events and promotions be looked at in terms of contributions to overall property income. Various profit and loss worksheets have been created for the hotel, the departments (e.g., casino, food, etc.) and a special event. Mr. Wei asks for your help.

- Deliverable: Respond to the end of case questions. Please be sure to respond to all the questions listed.

Case 3: Fine Foods: Is It a Symptom or the Problem? – Sep 20; group work; 4 to 6 pages; 11 pts
Kay Smith is the manager of Strategic Marketing Unit Two (SMU2) at Fine Foods, Inc., a provider of branded, high-quality food products. She is unhappy with what she perceives to be unfair and inappropriate product costing for her unit, especially for special orders. Ms. Smith asks for your help.

- Deliverable: Respond to the end of case questions. Please be sure to respond to all the questions listed.

Case 4: Sometimes Accountants Fail to Budget Case – Oct 4; group work; 4 to 6 pages; 11 pts
A non-profit organization hosts an annual event that has been showing a net losses for a few years. A new Treasurer has been appointed and would like your help.

- Deliverable: Respond to the end of case questions. Please be sure to respond to all the questions listed.
Case 5: Greater Persons Inc. – Oct 11; individual work; 4 to 6 pages; 13 pts & 2 pts
GPI Case: The GPI President asks management and staff to develop a performance evaluation system that addresses the concerns expressed by the Board. The case goes on to describe the process used to develop a balanced scorecard.
- Deliverable: How can GPI use managerial accounting to evaluate their performance? Discuss and describe eight (8) managerial accounting concepts/practices that management can use. (Do not use a balanced scorecard since it is already being used.) Example:

| 1) Mgrl Acct Concept: XXXXX | Discuss and describe how XXXXX can be used by management to assist in evaluating their performance |
| 2) Mgrl Acct Concept: XXXXX thru 8) Mgrl Acct Concept: XXXXX | Discuss and describe how XXXXX can be used by management to assist in evaluating their performance |

- Deliverable: Present to the class two (2) of your managerial accounting concepts/practices.

THE FOLLOWING POLICIES ARE JOINT POLICIES FOR ACC 460B AND 460E:
ACADEMIC HONESTY: “The University expects students to maintain standards of personal integrity that are in harmony with the educational goals of this institution; to respect the rights, privileges, and property of others; and to observe national, state, and local laws and University regulations.”

Shidler and SOA also have an Honor Code Policy. Please do not copy from another person's memo, exam, or quiz. Please do not fail to cite sources of material that you have quoted or substantially paraphrased. Do not use unauthorized assistance. Don’t hesitate to ask questions.
Students are expected to behave with integrity in all academic endeavors. Cheating, plagiarism, as well as any other form of academic dishonesty, are not tolerated. All incidents will be handled in accordance with the UH Student Code of Conduct. Please review the Student Conduct Code so you can make conscience and informed choices: www.studentaffairs.manoa.hawaii.edu/policies/conduct code/ Relevant portions include:

Acts of dishonesty, types of behavior that conflict with the community standards that the UH values and expects of students, include but are not limited to the following:
   a. cheating, plagiarism, and other forms of academic dishonesty,
   b. furnishing false information to any UH official, faculty member, or office,
   c. forgery, alteration, or misuse of any UH document, record, or … identification.

The term "cheating" includes, but is not limited to: (1) use of any unauthorized assistance in taking quizzes, tests, or examinations; (2) use of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; (3) the acquisition, without permission, of tests or other academic material belonging to a member of the UH faculty, staff or student (4) engaging in any behavior specifically prohibited by a faculty member in the course syllabus or class discussion.

The term "plagiarism" includes, but is not limited to, the use, by paraphrase or direct quotation, of the published or unpublished work of another person without full and clear acknowledgement. It also includes the unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials.
In addition to the above, the instructor specifically prohibits the following behaviors, and includes them within the definition of academic dishonesty: (1) providing another student with any form of direct or indirect, unauthorized assistance on any assignment, quiz, test or exam; and (2) copying, or recording in any manner, test or exam questions or answers.

Please NOTE that UH disciplinary proceedings may be instituted against a student charged with conduct that potentially violates both the criminal law and this Student Conduct Code (that is, if both possible violations result from the same factual situation) without regard to the pendency of civil or criminal litigation in court or criminal arrest and prosecution.

If a student is caught committing an act of Academic Dishonesty, As defined in the University Student Conduct Code, he/she will receive a grade of "F" for the course and be referred for disciplinary action as provided for by the University Student Conduct Code.

**ATTENDANCE AND PARTICIPATION:** Class participation points encourage active learning, assertiveness in class, and attentiveness. The classroom experience is a vital portion of the learning process for this course. Attendance is required to the same extent as if one was working for an accounting firm. This class is partially designed to provide experimental learning through classroom exercises for which there is sometimes no substitute.

In general, students are expected to attend all class sessions in the sections in which they are registered. Class sessions provide useful information for understanding the topics covered in the course. Any reading materials alone may not be sufficient for one to do well in the course.

Students are encouraged to voluntarily ask questions, answer questions, share their thoughts (including presentations) and answers to the class activities. Active participation in the classroom has been shown to improve students’ understanding of the material, increase exposure to differing viewpoints, and provide a richer classroom experience than just having an instructor lecture. Students are expected to be active, individual contributors to classroom discussion. Activities such as sleeping in class, coming to class late or leaving early without advanced and approved notice, reading the newspaper or doing non-class-related work, classroom disruptions such as ongoing conversations with classmates, etc. are not allowed.

The University recognizes that there are certain events, beyond the control of the student, such as illness, family emergency, bereavement, and certain religious observations that may result in a student’s absence from course activity. Additionally, this course also recognizes conflicts that arise for student athletes with regard to University-sanctioned athletic events. All such events must be supported by proper documentation from an authorized professional or agency. Absences for any other reasons will be considered unexcused-absences and do not require any consideration by the instructor.

**WITHDRAWAL/DROP POLICY:** Review Shidler College information for the last day to drop without a W and the last day to withdraw with a W. If a student stops attending class and does not drop the course, a grade of "F" will be assigned at the end of the semester. The student has the responsibility to withdraw from the course.
## EXTENDED ASSISTANCE:

<table>
<thead>
<tr>
<th>Service</th>
<th>Assistance Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computer Assistance</td>
<td>Shidler Computer Labs or UH Information Technology Services</td>
</tr>
<tr>
<td>Library Assistance</td>
<td>Hamilton Library (Online help or Reference Desk)</td>
</tr>
<tr>
<td>Writing / Learning Assistance</td>
<td>UHM; UHM Learning Assistance Center and UHM Department of English Writing Center; Manoa Writing Program (see resources – Capital Community College for grammar and usage)</td>
</tr>
<tr>
<td>Advising (academic or MAcc)</td>
<td>Shidler Office of Student Academic Services; SOA Director</td>
</tr>
<tr>
<td>Careers</td>
<td>Shidler or UHM Career Services, Beta Alpha Psi, Accounting Club, and Linkedin.com</td>
</tr>
<tr>
<td>Safety Concerns on Campus</td>
<td>UHM Campus Security (956-6911)</td>
</tr>
<tr>
<td>Disability Access</td>
<td>KOKUA program provides free confidential assistance: 956-7511, <a href="mailto:kokua@hawaii.edu">kokua@hawaii.edu</a>, or Student Services Center, Room 13.</td>
</tr>
</tbody>
</table>

## CLASS LOCATION IN CASE OF EMERGENCIES: The emergency class site is on the steps down to George Hall out of the Shidler E-Tower.

## REMINDERS:

1. Please note that requests to reschedule quizzes/exams are generally not allowed.
2. Deadlines exist for dropping/withdrawing from this course: See Important Dates to remember above and "Academic Calendar" at www.hawaii.edu/myuh/manoa for up-to-date information.
3. Please read this syllabus carefully and retain it for future reference. Certain information, such as the final exam date and time, is listed for your convenience. You are responsible for verifying their accuracy and bringing them to the attention of the instructor.
Accounting 460E, TAXATION AND ETHICS, Fall 2018 (writing intensive)

Section 1: 9:00--10:45; Section 2: 11:00--12:45; and Section 3: 1:00--2:45

Classroom & Prof:  E-204 – Thomas C. Pearson

E-MAIL: E-mail is encouraged: tpearson@hawaii.edu OR use laulima email.
(If a response to a question is not received within 24 hours, then please email again.)

OFFICE HOURS in Shidler Room D-306: [Phone: 956-7591 (for messages – use email)]
Thursday class days -3:15 pm -3:45 pm; and other times by appointment.

COURSE MATERIALS: - Laptop computer with Internet access – needed for each class.
1. Laulima.hawaii.edu (course website)
2. Checkpoint database, free access at library.manoa.hawaii.edu
3. CyberText practice set in tax (individualized tax return- different for each student) (about $20)

COURSE DESCRIPTION (University Catalog Summary Modified):
This course provides in-depth electronic tax research, practice in issue identification, reading and analyzing primary authority, and communicating results. Cases are used.

Prerequisites: ACC401 (or concurrent), no waiver; Co-requisite: ACC460b

COURSE OBJECTIVES (build upon UH-Manoa’s Institutional Learning Objectives):

1. Acquire basic knowledge for tax research and practice
   a. Use secondary sources for learning basic information on new or complex topics.
   b. Acquire a working knowledge of tax sources and electronic research databases.
   c. Learn from an exposure to legal penalties and ethical standards in tax practice.

2. Conduct research by accessing information effectively and efficiently
   a. Develop skills in locating relevant primary authorities (code, regs., cases, rev. rul.)
   b. Strengthen reading skills for comprehending complex tax authorities.
   c. Obtain information literacy knowledge and skills in tax research and tax issues.

3. Think critically and problem solve creatively
   a. Understand sophisticated issue statement components and practice writing issues.
   b. Create logical, analytical reasoning when integrating facts and law in the application.
   c. Enhance critical thinking and give valuable business/tax planning advice to clients.

4. Communicate and report effectively
   a. Understand the format and writing styles for research memos and business letters.
   b. Strengthen writing skills, especially by using logical organization and the active voice.
   c. Build more effective technological competencies and team-work collaboration skills.

5. Encourage continuous learning with agility and adaptability
   a. Apply critical thinking to current events within and impacting the profession.
   b. Provide exposure to track changes, professional concerns, and tax certifications.
   c. Handle simulated real world time pressures with professionalism and astuteness.

TIME NEEDED:
This course requires considerable effort outside of class. The work is challenging and valuable. Take responsibility and speak to me, if you desire to negotiate some alternative timing arrangement. One must complete all work to receive a passing grade in the course.
COURSE GRADE GUIDELINES:
This course uses a +/- grading system. An A+ is possible only for the top student in the class, if 97% or higher score is achieved. **One must finish all the writing assignments required for Acc 460B and 460E in order to earn credit for this course (including any required draft and revision).**

EXAM: The exam is open book, open note, and completed on your computer requiring Internet access. Periodically, save your work, such as on the cloud. The exam will have 6 questions, equally weighted (allocate your time). Most questions involve writing or critiquing two paragraphs. The exam is 2 hours. **The exam must use only your own work.** You are not permitted to view anyone else’s exam during or prior to taking the exam. Emailing your exam to others or posting it on a shared platform is a per se violation of the UH Code of Conduct.

QUIZ: The quiz is focused on basic professional knowledge for research and ethics: standard setters, sources of authorities, citations, hierarchies of authority, and database search techniques.

**POINTS ASSIGNED FOR EACH COURSE ELEMENT (200 Total):**

<table>
<thead>
<tr>
<th>Points</th>
<th>Assignment</th>
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<tbody>
<tr>
<td>30</td>
<td>Tax research memo-1</td>
</tr>
<tr>
<td>30</td>
<td>Tax research memo-1 – revised</td>
</tr>
<tr>
<td>40</td>
<td>Tax research memo-2</td>
</tr>
<tr>
<td>50</td>
<td>Exam</td>
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<tr>
<td>15</td>
<td>Tax return</td>
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<tr>
<td>15</td>
<td>Class participation</td>
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<tr>
<td>10</td>
<td>Other homework</td>
</tr>
<tr>
<td>10</td>
<td>Quiz</td>
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**RESEARCH MEMOS AND REQUIRED WRITING INTENSIVE ASSIGNMENTS**
The writing is in addition to the writing completed in Acc 460B. Each memo (and the revision for Memo-1) will require at least four pages: (1) a one-page business cover-letter in a less technical style which emphasizes bottom line results and planning suggestions, (2) two pages single-spaced for substantively addressing each of the two problems (with a blank line between paragraphs), and (3) a one-page self-assessment of what you learned. Additionally, sometimes a memo will require an appendix table showing the relevant calculations. Submit these in one Microsoft word file with a maximum of eight pages (comments will get added and track changes will get used). Please include your name in both the electronic file name and on the business letter page of the file. **(Writing is 50% of the COURSE GRADE).**

**MEMO GRADING:** An ability to communicate effectively will affect the grade. Tax memos require using a tax database (Checkpoint) for research, such as to examine annotations and explanations to locate relevant cases or rulings. A grading template is used to provide more feedback and assess consistently among the memos. Closely review the grading templates.

**CLASS PARTICIPATION:**
A perfect class participation score is only awarded if an individual has made a memorable contribution in class, participated in at least two brief conferences with the Prof. to discuss a memo, and the student had no absences. An adjustment is possible with an email explanation before class, providing a good reason for an absence, and taking the initiative to minimize an adverse impact from the absence. Problems in any of the areas mentioned in the first sentence is likely to result in a reduced score.
### TENTATIVE SCHEDULE for ALL 460E SECTIONS (conducted 2nd half of semester)

<table>
<thead>
<tr>
<th>Thursday</th>
<th>Session</th>
<th>TOPIC</th>
<th>HOMEWORK DUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/18</td>
<td>Week 1</td>
<td>Discuss Tax Research using the Code and Regs</td>
<td></td>
</tr>
<tr>
<td>10/25</td>
<td>Week 2</td>
<td>Issue spotting, memo writing, and cover letter</td>
<td>Initial Research Due</td>
</tr>
<tr>
<td>11/1</td>
<td>Week 3</td>
<td>Case law research, using a citator, and review for Quiz 1</td>
<td>Memo 1 Due</td>
</tr>
<tr>
<td>11/8</td>
<td>Week 4</td>
<td>Revenue Rulings and Administrative Sources <strong>Quiz 1</strong> given on lecture weeks 1-3.</td>
<td>Preparing for a Quiz, Summarizing a Case</td>
</tr>
<tr>
<td>11/15</td>
<td>Week 5</td>
<td>Tax Returns, Professional Work, and Penalties</td>
<td><strong>Memo1-revised Due</strong></td>
</tr>
<tr>
<td>11/29</td>
<td>Week 6</td>
<td>Group Work related to Tax Havens and Ethics</td>
<td>Tax Return Due</td>
</tr>
<tr>
<td>12/6</td>
<td>Week 7</td>
<td>Practice for the Exam</td>
<td><strong>Memo 2 Due</strong></td>
</tr>
<tr>
<td>EXAM</td>
<td>Week 8</td>
<td>9:00 Class – Thursday Dec 13th at 9:45 am; 1:00 Class – Thursday Dec 13th at noon</td>
<td>11:00 Class–Tuesday Dec 11th at 9:45 am</td>
</tr>
</tbody>
</table>