

University of Hawaii at Manoa, Shidler College of Business
Accounting 625: Accounting and Tax Research, Spring 2023
Wednesday 6:00 pm - 8:45 pm; Shidler E-201, Prof. Thomas C. Pearson

E-MAIL: 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: Email any request for a zoom meeting, providing a few alternative days and times.

Everyone is required to have at least one individual meeting (3+ minutes on zoom) to discuss individual feedback. .

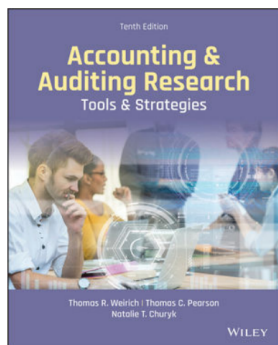
COURSE MATERIALS:

1. WEBSITES: laulima.hawaii.edu (acc 625 website)
 IRS.gov, SEC.gov, FASB.org (includes access to *FASB Accounting Standards Codification*),
 IFRS.org, GASB.org, FASAB.gov, PCAOB.org, AICPA.org, IFAC.org ...
2. TEXT: **Accounting and Auditing Research: Tools and Strategies** (10th ed. -ebook), see Wiley
3. DATABASES: those available through <http://library.manoa.hawaii.edu>, include:
FINANCIAL or BUSINESS: S&P Capital IQ, Mergent Online, Nexis-Uni ...
TAX: Checkpoint (its financial accounting library also provides limited access for IFRS and AICPA stds).

UH Bookstore Verbiage for the syllabus: This course will be participating in the Bookstore’s Interactive Digital Access Program (IDAP), which I think is the least expensive option. (Other options are described on the next page by Wiley). Through this program, you will access your course material digitally, and it will be available to you by the first day of class. A charge for the digital course material through IDAP will be added to your MyUH account. You have the option to opt-out of receiving your course material through IDAP. By opting-out, you will lose access to the course material and the charge will be refunded on your MyUH account. If you do not opt-out, the charge will stay on your MyUH account. Any unpaid charges on your MyUH account will turn into a hold. Holds on your account will prevent you from accessing various services within the University. You may opt-out by visiting your unique Inclusive Access Student Portal, which can be found in your IDAP welcome email (Subject Line: “IMPORTANT: You have enrolled in an IDAP Course”). For more information regarding IDAP, please contact your campus bookstore.



To purchase this product, please visit <https://www.wiley.com/en-us/9781119698135>



Accounting and Auditing Research: Tools and Strategies, 10th Edition

Thomas R. Weirich, Thomas C. Pearson, Natalie Tatiana Churyk

E-Book Rental (120 Days)	978-1-119-69811-1	December 2020		\$33.00
E-Book Rental (150 Days)	978-1-119-69811-1	December 2020		\$38.00
E-Book	978-1-119-69811-1	December 2020		\$96.00
Paperback	978-1-119-69813-5	December 2020	<i>Pre-order</i>	\$107.95

COURSE DESCRIPTION (University Catalog Summary Modified):

This course provides in-depth electronic accounting, auditing, and tax research, use of databases,

practice in issue identification, reading and analyzing primary authority, and communicating results. Pre: Accounting 401 and 460e

COURSE OBJECTIVES: (builds on UH-Manoa’s Institutional Learning Objectives):

1. Acquire basic knowledge for research in accounting, auditing, business, and tax

- a. Refine knowledge of accounting, auditing, and tax authorities, and hierarchies of sources.
- b. Acquire a working knowledge of electronic resources for resolving complex issues.
- c. Enhance knowledge of legal and ethical sources and analysis for professional practice.

2. Conduct research by accessing information effectively and efficiently

- a. Increase abilities in locating standards from the FASB, FASAB, GASB, PCAOB, AICPA...
- b. Develop basic competence in locating primary and secondary authorities.
- c. Strengthen skills in reading and comprehending complex standards and authorities.
- d. Acquire an exposure to using international sources for standards and authorities.

3. Think critically and problem solve creatively

- a. Create logical, analytical reasoning when integrating facts and law in the application.
- b. Develop professional skepticism and abilities to strengthen business acumen.
- c. Provide an international dimension in at least one research project.

4. Communicate and report effectively

- a. Understand the format and formal writing style for tax research memos.
- b. Provide practice in writing client letters and sophisticated tax issue statements.
- c. Strengthen writing skills, especially in using logical organization in the four projects.
- d. Enhance oral skills through classroom engagement and an oral presentation.

5. Encourage continuous learning with agility and adaptability

- a. Handle simulated real world time pressures with professionalism and astuteness.
- b. Obtain awareness of current events, government forms and audits impacting practice.
- c. Strengthen skills for effective team-work, technological competencies, and analytics.

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 any alternative timing arrangement.

COURSE GRADE GUIDELINES:

A+	97.0% – 100%	AND ONLY IF THE TOP STUDENT IN CLASS
A	93.0% – 96.9%	IMPRESSIVE GRADUATE LEVEL WORK
A-	90.0% – 92.9%	ABOVE AVERAGE GRADUATE LEVEL WORK
B+	87.0% – 89.9%	TYPICAL GRADUATE LEVEL WORK
B	83.0% – 86.9%	SATISFACTORY GRADUATE LEVEL WORK
B-	80.0% – 82.9%	WEAK GRADUATE LEVEL WORK
other	Less than 80%	NOT GRADUATE LEVEL WORK

TENTATIVE POINTS ASSIGNED FOR EACH COURSE ELEMENT:

<i>Points</i>	<i>Topic</i>
120	Writing Projects (Tax research or Accounting memos) (40 each)
70	Midterm exam (accounting, auditing, SEC, business / financial databases)
70	Final exam (tax and information literacy skills)
50	Regular Homework (10 weeks – 5 points each)
40	Quizzes (20 each)

20	Oral presentation on a technology related topic
30	Class participation (12 weeks -submit answers to practice problems)
400	TOTAL MAXIMUM POINTS

EXAMS: The two exams are open book, open note, and completed on your computer. Periodically, save your work. Each exam will have seven questions, usually writing two paragraphs for each question. Most questions require research. Final exam is comprehensive, but it is mostly on or related to tax. However, it will include a bit of skills or sources from the first half of the course.

QUIZZES: Each quiz focuses on professional knowledge for research: standard setters, sources of authorities, citations, hierarchies of authority, databases, and search techniques.

WRITING PROJECTS: Three writing assignments exist. Each will require at least three or more single-spaced pages (with a blank line between paragraphs), maximum nine pages. Submit each assignment as one file as a word document; include your name in the electronic file name.

ORAL PRESENTATION(s): This course requires one oral presentation on a technology or skills topic for 6-9 minutes each. Make the presentation relevant, useful, and interesting for your classmates.

HOMEWORK: You may work with other students on homework assignments. However, you are not permitted to divide the work and just copy from each other. The grading for regular homework is primarily based on apparent effort (3 of the 4 points), the 4th point looks at accuracy for 1 or 2 audited problems. Complete the homework on a timely basis (penalty exists for late submission, becoming larger over time).

PARTICIPATION: Class participation points encourage active learning, attentiveness, and assertiveness. The classroom experience is a vital portion of the learning process for this course. This class is partially designed to provide experimental learning through classroom exercises. In general, students are expected to attend all class sessions and submit the classroom work on time, even when not fully finished. The submission is used to give feedback and it records your attendance.

TENTATIVE SCHEDULE FOR TOPICS & READING ASSIGNMENTS:

*Additional Homework will be assigned during the course of the semester.

<u>Date & Week</u>	<u>Tentative Topics</u>	<u>Websites</u>	<u>Reading and Homework Due in Laulima Box</u>
W 1/11 Wk1	Financial Accounting under U.S. GAAP: FASB's Accounting Standards Codification (ASC)	<u>FASB.org</u>	<u>During class (H0) post two paragraph introduction of yourself in bulletin board.</u>
W 1/18 Wk2	SEC Sources: Statutes, Regs, Releases (FRR and AAER), & SAB; EDGAR and SEC Comment Ltrs; and IASB's IFRS	<u>SEC.gov</u> <u>IFRS.org</u>	wk1 homework (H1) problems on financial accounting; Text Ch 4-6;
W 1/25 Wk3	Governmental, and Other Accounting: (Regulatory, Cost, Sustainability); and Writing (Professional Judgment Framework)	<u>GASB.org,</u> <u>FASAB.gov</u>	wk2 homework (H2) problems on financial accounting, some SEC filings or international accounting

W 2/1 Wk4	Auditing Authorities (PCAOB, AICPA) – Sources and Locating Standards;	<u>PCAOB.org,</u> <u>AICPA.org,</u>	wk3 homework (H3) on accounting; Text Ch 9
W 2/8 Wk5	Government Auditing, International Auditing, and Business Databases	<u>OMB.gov</u> <u>IAASB.org</u>	Wk4 homework (H4) on auditing and accounting research.
W 2/15 Wk6	QUIZ, GE: Analyzing a more complex case	GE.com	Wk5 homework (H5) on accounting and business research.
W 2/22 Wk7	Practice and Review for the midterm		Memo – Project #1 is due
W 3/1	MIDTERM EXAM		Study for Exam
W 3/8 Wk9	Exams, GE, and Memos, Introduction to Transfer Pricing (youtube videos on tax)		Wk6 homework (H6-w9) on GE
W 3/22 Wk10	Tax Research in the Code and Regs, Changing Tax Practice, CPA exam,		Memo #2 – Accounting and Auditing
W 3/29 Wk11	Issue Spotting in Transfer Pricing, maybe risk assessment, Tech Skills, AI		Wk10 Code and Reg (H6-w11) problems, Issue Spotting
W 4/5 Wk12	Tax Research with Judicial Cases Writing a Tax Appeal		Study for Quiz
W 4/12 Wk13	QUIZ, Increasing Tax Research Depth in various sources, IRS, Audits, Penalties, Ethics, Oral Communication	IRS.gov	Wk12 homework (H7-w13) on Court case(s)
W 4/19 Wk14	Oral Presentations (on technology or improving skills)		Prepare Oral Presentation (with Powerpoint slides as homework (H8-w14)
W 4/26 Wk15	Tax Footnotes in Financial Statements		Wk13 homework (H9-w15) on Administrative Authorities
W 5/3 Wk16	Review & Practice for Final Exam <i>Exam Objectives, Skills & Exam Tips</i>		Project #3 – Tax Memo
W 5/10	EXAM (TAX)		Study for Exam

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. 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. Please 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...: www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/

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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...

WITHDRAWAL/DROP POLICY: Shidler College provides info for the last day to drop without a W and the last day to withdraw with a W. A non-attending student must officially withdraw from the course to avoid having an “F.”

TITLE IX: UH is committed to providing a learning, working and living environment that promotes personal integrity, civility, and mutual respect and is free of all forms of sex discrimination and gender-based violence, including sexual assault, sexual harassment, gender-based harassment, domestic violence, dating violence, and stalking. UH faculty are required to immediately report any incident of sex discrimination or gender-based violence to the campus Title IX Coordinator.

For more information regarding sex discrimination and gender-based violence, the University’s Title IX resources and the University’s Policy, go to: <http://www.manoa.hawaii.edu/titleix/> - If you wish to remain ANONYMOUS, speak with someone CONFIDENTIALLY, or would like to receive information in a CONFIDENTIAL setting, please see: <http://www.manoa.hawaii.edu/titleix/resources.html#confidential>.

EXTENDED ASSISTANCE:

Computer Assistance	Shidler Computer Labs or UH Information Technology Services or Zoom
Library Assistance	Hamilton Library (Online help or Reference Desk)
Writing / Learning Assistance	UHM; UHM Learning Assistance Center and UHM Department of English Writing Center ; Manoa Writing Program (CCC for grammar and usage)
Careers	Shidler or UHM Career Services , Beta Alpha Psi , Accounting Club
Safety Concerns on Campus	UHM Campus Security (956-6911)
Disability Access	KOKUA program provides free confidential assistance. Contact KOKUA at 956-7511, kokua@hawaii.edu , or Student Services Center, Room 13.