

University of Hawaii at Manoa, Shidler College of Business
Accounting 625: Accounting and Tax Research, Spring 2025
Wednesday 6:00 pm - 8:45 pm; Prof. Thomas C. Pearson; Shidler E-202

E-MAIL: tpearson@hawaii.edu OR use laulima email.

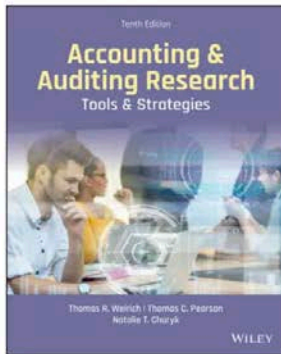
(If a response to a question is not received within 24 hours, then please email again.)

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).



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

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

ISBN: 978-1-119-69811-1 | September 2020

	E-Book Starting at \$44.00	Print Starting at \$50.00
<input checked="" type="radio"/> E-Book Rental (150 Days) ⓘ		\$44.00
<input type="radio"/> E-Book ⓘ		\$105.95

Read an Excerpt ▾

Product Overview

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. Practice prompt engineering to assist in sophisticated professional research.
- d. 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. Strengthen one's ability to check the accuracy of results from artificial intelligence research.
- d. 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.
- d. Strengthen exposure to technical skills and tools for future professional endeavors.

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	Memos (Accounting/Auditing and Tax research memos) (60 each)
70	Midterm exam (accounting, auditing, SEC, business / financial databases)
70	Final exam (tax and information literacy skills)
60	Regular Homework (12 weeks – 5 points each)
40	Quizzes (closed book - 20 each)
20	Oral presentation on a technology related topic
20	Class participation (submit in the weekly engagement boxes)
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, such as analyzing the accuracy of Chat-GPT results. Final exam is comprehensive, but it is mostly on or related to tax. However, the final 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.

MEMOS: Each of the memos will require several items, described in the assignment, such as (1) a letter to the client, (2) a memo (or protest letter) of least three or more single-spaced pages (with a blank line between paragraphs), maximum ten pages, (3) full page of self-assessment and (4) a page on AI prompt engineering used for the memo, as well as an analysis for effective use of AI. Submit each assignment as one file as a word document; include your name in the electronic file name. Also, include a self-reflections page that which must include at least two paragraphs revealing and analyzing any

GENERATIVE AI: You are permitted and encouraged to make use of Generative AI (e.g., ChatGPT) if in compliance with law (e.g. copyright concerns). Considerable professional insight and judgment are still needed to determine the accuracy and soundness of AI results. AI models hallucinate, so you must verify, all work submitted. At the conclusion of each use of AI, you must describe how you used AI tools and to share prompts used, and approaches you found effective.

ORAL PRESENTATION: Regenerative artificial intelligence is starting to have a huge impact on various professions, including accounting. Thus, this course requires one oral presentation on a technology or skills topic for 8-11 minutes each. Make the presentation relevant, useful, and interesting for your classmates.

HOMEWORK: You may work with all technological tools and 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 substantive points), the 4th point looks at accuracy for 1 or 2 audited problems. Complete the homework on a timely basis to earn the 5th point.

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. Regular attendance is required to the same extent as if one was working for an accounting firm during a non-covid era. Submit requested class time work in the weekly engagement box by the end of class, even if the work is not fully finished. The submission is sometimes used to give feedback and it records your attendance.

TENTATIVE SCHEDULE FOR TOPICS & READING ASSIGNMENTS:

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

<u>Date Week</u>	<u>Tentative Topics</u>	<u>Websites</u>	<u>Reading and Homework Due</u>
W 1/15 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 1/22 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 1/29 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 2/5 Wk4	Sophisticated Issue Spotting, Memo Writing, Practice		wk3 homework (H3) on accounting; Text Ch 9
W 2/12 Wk5	Auditing Authorities (PCAOB, AICPA) – Sources and Locating Standards;	<u>PCAOB.org,</u> <u>AICPA.org,</u>	Wk4 homework (H4) on issue spotting, writing and AI
W 2/19 Wk6	Government Auditing, International Auditing, and Business Databases	<u>OMB.gov</u> <u>IAASB.org</u>	Wk5 homework (H5) on auditing & accounting research.
W 2/26 Wk7	QUIZ, GE: Analyzing a more complex case		Wk6 homework (H6) on accounting and business research.
W 3/5	Practice and Review for the midterm		Memo #1 is due
W 3/12 Wk9	MIDTERM EXAM		Study for Exam
	No class during spring break (3/19) Nor on Kuhio day (3/26)		
W 4/2 Wk10	AI, Tax Research in the Code and Regs, and Writing a Protest Memo to the IRS Appellate Division	<u>ChatGPT.com</u>	Wk10 homework (H8) Code and Reg, Issue Spotting
W 4/9 Wk11	Tax Research with Judicial Cases, Oral Presentation Planning		Wk11 (H9) Study for Quiz
W 4/16 Wk12	QUIZ, Increasing Tax Research Depth in various sources, Tax Practice, IRS, Audits, Penalties, Ethics	IRS.gov	Wk12 (H10) on Court case(s)
W 4/23 Wk13	Oral Presentations (on technology or improving skills)		Prepare Oral Presentation with Powerpoint slides as homework (H11)
W 4/30 Wk14	Tax Footnotes in Financial Statements		Wk13 homework (H12) on Administrative Authorities
W 5/7 Wk15	Review & Practice for Final Exam <i>Exam Objectives, Skills & Exam Tips</i>		Memo #2 is due
W 5/14	EXAM (TAX) @ 6 pm		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/

...
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.