Course Syllabus
Federal Tax Research & Theory
Fall Semester, 2020
3.0 Credit Hours

Instructor: John M. Malloy, PhD, JD
Phone: 901.683-1647
E-mail: jmalloy@memphis.edu

Office Hours: 2:15pm-3:45pm T and TH; and by appointment.

Course Overview:
The objective of this course is to cover most of the major concepts of federal tax research and theory. This is a research course where you will generally research search different on line resources. The first several chapters will be included in the text book. The course will be on line for the entire semester.

Pre-Requisites/Co-Requisites:
ACCT 3510.

Required Texts (and Related Materials):

Recommended Texts (and Related Materials):
It is recommended (but not required) that students have access to at least one periodical that includes business news (Journal of Taxation, Wall Street Journal, Bloomberg, etc.)

Course Objectives:
By successfully completing this course, students will be able to:
1. Understand the tax research environment.
2. Identify the primary sources of federal tax law.
3. Identify tax research tools.
4. Implementing tax research tools.

**Fogelman College: Learning Outcomes for Your Degree**

This course is designed to help you to meet the overall learning objectives for the MBA degrees offered by the Fogelman College. You should take the time to become familiar with the overall learning objectives as a student in the BBA degree programs.

- MBA Program Outcomes (opens in new window)
- IMBA Program Outcomes (opens in new window)
- EMBA Program Outcomes (opens in new window)
- MSBA Program Outcomes (opens in new window)
- MS in Accounting Program Outcomes (opens in new window)
- MA in Economics Program Outcomes (opens in new window)
- PhD Program Outcomes (opens in new window)

**Course Methodology**

The **material assignments require time**. You must study all week rather than the night before the class meets.

**Professor's Expectations of Students:**

In general, you should assist the instructor in creating a positive, supportive environment for learning by staying engaged in the course.
Student's Expectations of the Professor:

In my role as your instructor, there are certain things you can expect from me including: well-organized and engaging learning experience, response to emails within two (2) business days, and feedback on all work submitted within 7-10 calendar days.

Grading and Evaluation Criteria

Over the semester, you will have a variety of opportunities to earn points towards your final (overall) letter grade in this course. This section of the syllabus describes the assessed work you will be doing and how overall (final) letter grades will be computed.

Final Course Grades

Grading and Evaluation Criteria

Grade: 70% Homework [You may drop one homework assignment and a late assignment will result in a 10 point deduction. No assignment later than a week late will be graded.] The homework should be submitted to me by Sunday night of the week assignment. For example: The August 17 assignment will be due August 23, 2020. One lowest homework assignment grade will be dropped.

30% Publishable paper.

FINAL GRADE: Due to several laws and court cases pertaining to the privacy of student information, grade information will only be available through the official university web site.

Final Exam Schedule

The final exam for this class will be scheduled according to the Registrar’s academic calendar
Course Policies

Adding / Dropping:
If you have questions about adding or dropping classes, please refer to this page on the Registrar’s website.

Academic Integrity:
The University of Memphis has clear codes regarding cheating and classroom misconduct. If interested, you may refer to the Student Handbook section on academic misconduct for a discussion of these codes. Note that using a “Solutions Manual”, “Test Bank Questions” and/or “Test Bank Solutions” is considered cheating. Should your professor have evidence that using a “Solutions Manual” has occurred, he/she may take steps as described on the campus’ Office of Student Conduct website. If you have any questions about academic integrity or plagiarism, you are strongly encouraged to review the Fogelman College's Website on Academic Integrity.

Extra Credit:
There is no extra credit offered in this course. Your final grade will be computed based on your work on the formal/assessed activities previously described in this syllabus.

Reporting Illness or Absence:
A deadline extension will be considered only if all of the following conditions are met: (1) Extreme emergency and (2) Instructor contacted prior to the due date.
Syllabus Changes:
The instructor reserves the right to make changes as necessary to this syllabus.

Student Services

Please access the FCBE Student Services page for information about:

- Students with Disabilities
- Tutoring and other Academic Assistance
  1 Advising Services for Fogelman Students
- Technical Assistance
### ASSIGNMENTS

<table>
<thead>
<tr>
<th>WEEK</th>
<th>CHAPTER</th>
<th>HOMEWORK</th>
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<tbody>
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<td>SEPT. 7</td>
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<td>HOLIDAY LABOR DAY</td>
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<td>SEPT. 28</td>
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<td>OCT. 5</td>
<td>10</td>
<td>2,3,7,10 – write memo on 1-11 page 461</td>
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<td>OCT. 12</td>
<td>11</td>
<td>9,14,20,24 – write memo on 5-3 page 470</td>
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<td>8</td>
<td>2,3,4,9,12 – ASSIGNED RESEARCH</td>
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<td>1,2,3,4,9,13 – ASSIGNED RESEARCH</td>
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