

SYLLABUS: ACCT 6314 – APPLIED ACCOUNTING RESEARCH

Catalog Description: Applied research for solving complex accounting and reporting issues including both financial and tax accounting cases. Presentations and papers showing results of research are required.

Prerequisite(s): 3 hours of tax; 6 hours of intermediate accounting

Course Objectives: Learn methods and practices of professional accounting and tax research.

Understand the complexity of the issues affecting accounting policy at the promulgation, regulation, and corporate levels.

Understand the complexity of issues affecting individuals and entities in tax planning and compliance.

Develop the skills necessary to analyze complex cases on various contemporary accounting and tax issues.

Use the information technology and various data bases for professional accounting and tax research.

Learn models of judgment and decision making in accounting including the effects of ethical, critical and creative thinking on problem solving and decision making.

Learn communication skills in professional accounting and tax research.

Current Textbook: Textbook and/or selected readings and other materials are the responsibility of the instructor of record and will be specified on a semester-by-semester basis in the course syllabus.

Evaluation Process: Evaluation is the responsibility of the instructor of record and will be specified on a semester-by-semester basis in the course syllabus.

Required Course Content: Tax research methodology
Overview of applied accounting research
Primary sources of federal tax law
Authoritative sources of information
Electronic and printed tax and legal
Case research approach
Issue-based accounting research
Citators, journals, newsletters, and internet sources of tax methodology of professional accounting research

Communicating research results
Judgment and decision making in accounting
Critical and creative thinking and problem solving in accounting
Ethical considerations in judgment and decision making in accounting

**Optional Course
Content:** None

**Course Curriculum
Coordinator:** Wilma Dye