

ACCOUNTING 545
Course Syllabus
Spring 2007

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OFFICE HOURS: Tuesday/Thursday 12:00 - 2:00

REQUIRED TEXT: Tax Research
Barbara Karlin 3rd edition

COURSE OBJECTIVES This course provides an introduction to the fundamentals of tax research and it is designed to structure the development of your research skills by systematizing your approach to tax problems. Among the steps in the development of this ability are:

- (1) familiarization with primary source materials;
- (2) understanding the hierarchy of authority of information sources;
- (3) dissection of a tax problem;
- (4) preparation of case briefs;
- (5) awareness of tax research methodology; and
- (6) development of an advocacy point of view.

Students in this class should have been introduced to the basic provisions of individual income taxation.

GRADING	Midterm exam	20%
	Final exam	20%
	Group assignments	20%
	Weekly assignments	20%
	Participation	20%

PARTICIPATION Performance corresponds with preparation, and therefore it is imperative to keep up with the assignment schedule and complete all assignments before class. The grade assigned to participation is designed to provide an incentive to keep current in class discussions. The evaluation of discussions is based upon comprehension and preparation as demonstrated by the presentation and deliberation of innovative solutions, responses to questions, and inquires posed during class.

RIA CHECKPOINT The course makes extensive use of the RIA Checkpoint tax research system. This is a state-of-the-art system that is used by about 90% of the top 100 accounting firms in the US. On February 1, we will have a representative from RIA Checkpoint provide a one-hour introduction to the product. Prior to the class, you need to get an RIA Checkpoint account. In order to do this, you need to go to the following website:

<http://ria.thomson.com/cploginids>

In order to register, you need to be on campus at UIC. Once the registration process is complete, you can access the system from any computer with your member ID.

TENTATIVE SCHEDULE

Session	Date	Topic	Chapter
1	January 18	Introduction	
2	January 25	Overview of Tax Research	1
3	February 1	Introduction to RIA Checkpoint The Internal Revenue Code	2
4	February 8	The Internal Revenue Code	2
5	February 15	Treasury Interpretations	3
6	February 22	Judicial Interpretations	4
7	March 1	How to Discover Relevant Primary Sources	5
8	March 8	How to Discover Relevant Primary Sources	5
9	March 15	Mid-Term Exam	
10	March 22	State Tax Research	9
11	April 5	Culmination of the Tax Research Process and Ethical Considerations	6
12	April 12	Communicating Research Results	7
13	April 19	Overview of Tax Procedure	8
14	April 26	Overview of Tax Procedure	8
15	May 3	Final Exam	