



# ACCT 551, ADVANCED ISSUES IN TAXATION

COURSE SYLLABUS: FALL 2025

*This syllabus/schedule is subject to change*

## INSTRUCTOR INFORMATION

Instructor: **Dr. Veronica Paz, CPA, CITP, CFF, CGMA**

Office Hours: By appointment only through Zoom. Please email me directly to schedule.

University Email Address: [Veronica.Paz@etamu.edu](mailto:Veronica.Paz@etamu.edu)

Preferred Form of Communication: E-mail

Communication Response Time: 24 hours

Office Hours: You can schedule time directly on my calendar via my website

<https://www.drvpaz.com/appointments>

## TEXTBOOK



Sawyers, R. B., & Gill, S. (2025). Federal Tax Research (13th ed.). Cengage.

## COURSE DESCRIPTION

This course examines advanced issues in taxes. Topics include multistate corporate taxation, individual taxes, international taxes, fiduciary responsibility and returns, and current topics. Students will use online tax research services.

## STUDENT LEARNING OUTCOMES

Students who successfully complete this course will be knowledgeable users of accounting information. More specifically, students will be able to:

- Research, dissect and apply substantive tax rules across domestic and international contexts.
- Analyze and evaluate procedural aspects of taxation, including the life cycle of a tax controversy, dispute resolution, and penalty frameworks.
- Assess complex cross-border tax issues, including inbound and outbound taxation, disclosures, reporting regimes, and transfer pricing methodologies.
- Critically evaluate valuation methods and their role in wealth transfer, corporate transactions, and disputes with taxing authorities.
- Examine tax policy at federal, state, and local levels by analyzing revenue composition, efficiency, and the implications of reform proposals.

## COURSE INTRODUCTION

This course is delivered as 100% online. Everything will be delivered using D2L. This includes lectures, resources, slides, videos, quizzes, and tests.

Each module opens at the start of the term and all assignments for that module must be completed through D2L by 11:55 p.m. U.S. Central Time that upcoming Sunday is the recommendation. But I accept assignments up until the last day of class to allow you to work at your own pace.

We will use asynchronous learning, meaning the class will not meet live. Therefore, online interactions will not be in real time but will instead use forums and other tools, allowing you to interact with others asynchronously.

## TIPS FOR SUCCESS IN THIS COURSE

The most common mistake I see is when students try to complete an entire module, and all its assignments, on the last day of the week. This course cannot be completed in one day a week. You should engage with the material early and throughout the week. The assignments should mark the culmination of a thorough review of the material.

## GRADING

Final grades in this course will be based on the following scale:

<u>Grade</u>	<u>Range</u>
A	≥ 90% (≥ 900 points out of 1,000)
B	≥ 80% (≥ 800 points out of 1,000)
C	≥ 70% (≥ 700 points out of 1,000)
D	≥ 60% (≥ 600 points out of 1,000)
F	< 60% (≥ 600 points out of 1,000)

- Grade Components: Your final grade will be distributed as follows:

Assignment	Points	% of Grade
Midterm Exam	200	20.0%
Final Exam	250	25.0%
Assignment	325	32.5%
Research Cases	225	22.5%
<b>Totals</b>	<b>1,000</b>	<b>100%</b>

## CLASS POLICIES

- Syllabus Change Policy: The syllabus is a guide. Circumstances and events, such as student progress, may necessitate the instructor modifying the syllabus during the semester. Any changes made to the syllabus will be announced in advance.
- Student Travel: Since this course is delivered 100% online, you are free to travel during the term. However, traveling is not an excuse for your inability to access the course, participate in the course, get online, or submit assignments on time. If you travel to, or live in, a different time zone, you take the responsibility to ensure all your work is submitted on time as expressed in U.S. Central Time (UTC -6).
- Communication between Instructor and Students: Group e-mails will be sent to your LSUS e-mail accounts. It is your responsibility to regularly check your LSUS e-mail account. When you email your instructor, please insert “**ACCT 551**” in the subject line and *always sign your emails with your first and last name*. I will make every effort possible to respond to your emails within one business day.
- Late Assignments and Make-up Policy: I will accept late assignments up until the last day of class.
- Extra Credit Policy: I do not anticipate offering extra credit in this course and you should not expect that extra credit will be offered.

## CLASS SCHEDULE

**East Texas A & M University**  
**ACCT 551 Advanced Issues In Taxation**  
**Summer 2026**

			All Assignments due LAST DAY of CLASS		
			Thursday, July 2, 2026		
Module	Recommended Date	Chapter & Title	Assignment	Research Cases	Exams
1	Monday, June 1, 2026	Course Orientation			
2	Tuesday, June 2, 2026	Chapter 1. Introduction to Tax Practice and Ethics	25		
3	Wednesday, June 3, 2026	Chapter 2. Tax Research Methodology	25		
4	Friday, June 5, 2026	Chapter 3. Constitutional and Legislative Sources	25		
5	Monday, June 8, 2026	Chapter 4. Administrative Regulations and Rulings	25		

6	<b>Wednesday, June 10, 2026</b>	Chapter 5. Judicial Interpretations	25
7	<b>Friday, June 12, 2026</b>	Chapter 6. Thomson Reuters Checkpoint	25

8	<b>Monday, June 15, 2026</b>	<b>Midterm Exam</b>			<b>200</b>
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9	<b>Wednesday, June 17, 2026</b>	Chapter 7. CCH AnswerConnect	25
10	<b>Thursday, June 18, 2026</b>	Chapter 8. Other Tax Services and Tax Periodicals	25
11	<b>Friday, June 19, 2026</b>	Chapter 9. Multijurisdictional Taxes	25
12	<b>Monday, June 22, 2026</b>	Chapter 10. Communicating Research Results	25
13	<b>Tuesday, June 23, 2026</b>	Chapter 11. Tax Planning	25
14	<b>Thursday, June 25, 2026</b>	Chapter 12. Working with the IRS	25
15	<b>Sunday, June 28, 2026</b>	Chapter 13. Tax Practice and Administration	25

<b>16</b>	<b>Thursday, July 2, 2026</b>	<b>Final Exam</b>			<b>250</b>	
		General Cumulative Research Case			75	
		State Implications Cumulative Research Case			75	
		International Implications Cumulative Research Case			75	
<b>Total</b>			<b>325</b>	<b>225</b>	<b>450</b>	<b>1000</b>

## TECHNOLOGY REQUIREMENTS

### LMS

All course sections offered by Texas A&M University-Commerce have a corresponding course shell in the myLeo Online Learning Management System (LMS). Below are technical requirements

LMS Requirements:

<https://community.brightspace.com/s/article/Brightspace-Platform-Requirements>

LMS Browser Support:

[https://documentation.brightspace.com/EN/brightspace/requirements/all/browser\\_support.htm](https://documentation.brightspace.com/EN/brightspace/requirements/all/browser_support.htm)

Zoom Video Conferencing Tool

[https://inside.tamuc.edu/campuslife/CampusServices/CITESupportCenter/Zoom\\_Account.aspx?source=universalmenu](https://inside.tamuc.edu/campuslife/CampusServices/CITESupportCenter/Zoom_Account.aspx?source=universalmenu)

### ACCESS AND NAVIGATION

You will need your campus-wide ID (CWID) and password to log into the course. If you do not know your CWID or have forgotten your password, contact the Center for IT Excellence (CITE) at 903.468.6000 or [helpdesk@tamuc.edu](mailto:helpdesk@tamuc.edu).

### TECHNOLOGY POLICY

This course will be delivered fully online. To succeed in this course, you will need the following tools:

- Reliable and constant access to the Internet
- Adobe Reader or equivalent software to open and read PDF files
- Microsoft Office Word or equivalent software to open and read DOCX files
- Microsoft Office Excel or equivalent software to open and read XLSX files
- Microsoft Office PowerPoint or equivalent software to open and read PPTX files

If you need an alternative to Adobe Reader, you can download an open source equivalent called PDF X-Change Viewer available at the following web address or by scanning the QR code to the right: <http://pdf-xchange-viewer.en.softonic.com>.



If you need an alternative to Microsoft Word, Excel, or PowerPoint, you can download an open source equivalent to Microsoft Office called Apache Open Office available at the following web address or by scanning the QR code to the right: <https://www.openoffice.org/download/index.html>.



### TECHNICAL SUPPORT

As this is an online course, you must have access to the Internet during the entire session and you must possess properly functioning computer equipment. Use of a desktop computer with a backup power supply or use of a notebook computer is

strongly encouraged, as a means of protecting you against power failures at inopportune times. Computer, power, or related failures not directly caused by D2L will not be accepted as excuses for late or incomplete work. If you experience a technical issue, such as inability to enter the course or access the internet, please do not email the instructor until you have taken every step possible to resolve the issue on your own.

If you are having technical difficulty with any part of Brightspace, please contact Brightspace Technical Support at 1-877-325-7778. Other support options can be found here:

<https://community.brightspace.com/support/s/contactsupport>

## **UNIVERSITY POLICIES AND PROCEDURES**

### **Student Conduct**

All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. The Code of Student Conduct is described in detail in the Student Guidebook.

<https://inside.tamuc.edu/admissions/registrar/documents/studentGuidebook.pdf>.

Students should also consult the Rules of Netiquette for more information regarding how to interact with students in an online forum: <https://www.britannica.com/topic/netiquette>

### **TAMUC Attendance**

For more information about the attendance policy please visit the [Attendance](#) webpage and [Procedures 13.99.99.R0.01](#)

<http://www.tamuc.edu/admissions/registrar/generalInformation/attendance.aspx>

### **Academic Integrity**

Students at Texas A&M University-Commerce are expected to maintain high standards of integrity and honesty in all of their scholastic work. For more details and the definition of academic dishonesty see the following procedures:

[Undergraduate Academic Dishonesty 13.99.99.R0.03](#)

[Undergraduate Student Academic Dishonesty Form](#)

[Graduate Students Academic Dishonesty 13.99.99.R0.10](#)

[Graduate Student Academic Dishonesty Form](#)

### **Students with Disabilities-- ADA Statement**

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you have a disability requiring an accommodation, please contact:

## Office of Student Disability Resources and Services

Texas A&M University-Commerce  
Velma K. Waters Library Rm 162  
Phone (903) 886-5150 or (903) 886-5835  
Fax (903) 468-8148  
[StudentDisabilityServices@etamu.edu](mailto:StudentDisabilityServices@etamu.edu)

### Nondiscrimination Notice

Texas A&M University-Commerce will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation on the basis of race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression will be maintained.

### Campus Concealed Carry Statement

Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in Texas A&M University-Commerce buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and A&M-Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations.

For a list of locations, please refer to the [Carrying Concealed Handguns On Campus](#) document and/or consult your event organizer.

Web

url:

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>

Pursuant to PC 46.035, the open carrying of handguns is prohibited on all A&M-Commerce campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

### A&M-Commerce Supports Students' Mental Health

The Counseling Center at A&M-Commerce, located in the Halladay Building, Room 203, offers counseling services, educational programming, and connection to community resources for students. Students have 24/7 access to the Counseling Center's crisis assessment services by calling 903-886-5145. For more information regarding Counseling Center events and confidential services, please visit [www.tamuc.edu/counsel](http://www.tamuc.edu/counsel)

### Mental Health and Well-Being

The university aims to provide students with essential knowledge and tools to understand and support mental health. As part of our commitment to



your well-being, we offer access to Telus Health, a service available 24/7/365 via chat, phone, or webinar. Scan the QR code to download the app and explore the resources available to you for guidance and support whenever you need it. <http://telusproduction.com/app/5108.html>

### **AI use policy**

Texas A&M University-Commerce acknowledges that there are legitimate uses of Artificial Intelligence, ChatBots, or other software that has the capacity to generate text, or suggest replacements for text beyond individual words, as determined by the instructor of the course.

Any use of such software must be documented. Any undocumented use of such software constitutes an instance of academic dishonesty (plagiarism).

Individual instructors may disallow entirely the use of such software for individual assignments or for the entire course. Students should be aware of such requirements and follow their instructors' guidelines. If no instructions are provided the student should assume that the use of such software is disallowed.

In any case, students are fully responsible for the content of any assignment they submit, regardless of whether they used an AI, in any way. This specifically includes cases in which the AI plagiarized another text or misrepresented sources.

13.99.99.R0.03 Undergraduate Academic Dishonesty  
13.99.99.R0.10 Graduate Student Academic Dishonesty

### **QUESTIONS?**

In this course we use the forum to ask and answer any questions not specifically related to something of a personal nature, such as your grade, family circumstances, or health concerns. Therefore, if you have any questions about the course material, the assignments, class policies, or this very syllabus, please do not email your instructor but post the question directly in the forum.