**ACCOUNTING 460B, Managerial Accounting, Spring 2020 (1st half of the semester)**

**Section 1: 9:00-10:45; Section 2: 11:00 to 12:45; and Section 3: 1:00- 2:45**

**Classroom: BUSAD E204**

**Instructor:** Dr. Shirley Daniel (E‑Mail: sdaniel@hawaii.edu)

**Office:** Shidler College of Business B201 (Tel: 956‑3249)

**Office Hours:** Thursday 3:30 to 5:00 p.m. and by appointment

I. **Course Description and Objectives:**

Course Catalog Description: Current and relevant managerial accounting topics. Current accounting issues discussed. Lectures, discussions, case analysis.

Management Accounting: This course covers methods used to report information for decision-making within business firms. Coverage includes activity based costing; preparing and analyzing budgets; cost-based managerial decision techniques, and the analysis of variances for performance evaluation, etc. The most important components of management accounting are: (a) cost measurement, accumulation and control; (b) strategic planning, budgeting, and control; (c) performance measurements, management and rewards; (d) decision making analysis and transfer pricing.

Quizzes/Exams, Case analysis and discussions, student projects and oral presentations will be used to reinforce concepts covered in class, as well as to evaluate the student's understanding of the material.

**Prerequisites:** ACC418 (or concurrent), no waiver.

**Co-requisites:** ACC460e

**LEARNING OBJECTIVES**

**1. Acquire basic knowledge for managerial accounting analysis and practice
 a. Learn to access sources for learning basic information on new or complex topics in business and accounting.
 b. Acquire a working knowledge of managerial accounting sources and data analysis techniques.
 c. Consider ethical standards in management accounting practice.
2. Conduct research by accessing information effectively and efficiently
 a. Strengthen reading skills for comprehending complex problems based on practice.
 b. Acquire information literacy knowledge and skills in current business and accounting issues.
3. Think critically and problem solve creatively
 a. Understand sophisticated situations and identify issue components, synthesize problem statements, and practice writing reports summarizing the analysis and recommendations.
 b. Create logical, analytical reasoning when integrating information in the application of business strategy and performance management.
 c. Practice giving valuable business advice to companies/clients.
4. Communicate and report effectively
 a. Understand the format and writing styles for research reports and business memos.
 b. Strengthen writing skills, especially by using logical organization and the active voice.
 c. Build more effective team-work collaboration skills and technology competencies.
5. Encourage continuous learning with agility and adaptability
 a. Devote some attention to current events within and impacting the profession.
 b. Handle simulated real world time pressures with professionalism and astuteness.**

II. **COURSE MATERIALS:**

# Required materials: Case materials are on Laulima. Other required readings are on Laulima. All assignments must be uploaded on Laulima. A paper copy of cases must also be handed in during class. You will need to bring a PC or MAC laptop to take REQUIRED in-class online quizzes using Laulima.

**Quizzes are scheduled in class on January 16, January 30, February 13, and February 27.**

**Cases are due: January 23, February 6, February 20, and March 5.**

**Reflection papers are due February 13 and February 27.**

# Highly recommended text resources to study for quizzes and case preparation.

# Your ACC 202 text or similar management accounting textbook.

# Atkinson, Kaplan, Matsumura and Young, Management Accounting 6th edition (2 copies on reserve at Sinclair)

III. **GRADES:**

 Note: This is a writing intensive course, and failure to complete writing assignments as instructed will negatively impact your grade; this includes both length and quality of the written submission. The following grading weights will apply to the course:

 Four written case analyses – (4@10 points each) 40%

 Four objective online quizzes to be completed in class (4@10 points each) 40%

 Two written personal or group assessment

 /reflection assignments (2@5 points each) 10%

 Class participation and attendance 10%

 **Total 100%**

**TIME NEEDED:**This course requires considerable effort outside of class. The work is challenging and valuable.
Take responsibility and speak to me, if you want to negotiate some alternative timing arrangement. One must complete all work to receive a passing grade in the course.**University of Hawaii at Manoa, Acc 460B – Spring 2020 (1st half of the semester)**

**Section 1: 9:00-10:45; Section 2: 11:00 to 12:45; and Section 3: 1:00- 2:45
TENTATIVE SCHEDULE for ALL SECTIONS (B and E) 2 credits WI**

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| **DATE** | **TOPIC** | **Assignment** |
| ThursJanuary 16MAN 1460b | CHAPTER 1- How Management Accounting Information Supports Decision Making CHAPTER 2 - The Balanced Scorecard and Strategy MapCHAPTER 3 - Using Costs in Decision Making | Atkinson chapters 1,2,3QUIZ 1 |
| Thurs January 23MAN 2460b | Balanced Score Card case, Cost-Volume-Profit Analysis  | CASE 1 – BSC Domestic Auto Parts – AKMY 2-54Form groups of 2 for case 2 and groups of 4 for cases 3 and 4 |
| ThursJanuary 30MAN 3460b | CHAPTER 4 Accumulating and Assigning Costs to ProductsCHAPTER 5 Activity-Based Cost SystemsCHAPTER 6 Measuring and Managing Customer Relationships | Atkinson chapters 4,5,6QUIZ 2Groups work on Case 2 |
| ThursFebruary 6MAN 4460b | Cost Management and Accumulation | CASE 2 –AKMY 6-33 – Midwest Office Products (group of 2) |
| ThursFebruary 13MAN 5460b | CHAPTER 7 Measuring and Managing Process PerformanceCHAPTER 8 Measuring and Managing Life-Cycle CostsCHAPTER 10 Using Budgets for Planning and Coordination | Atkinson chapters 7,8,10QUIZ 3 **Reflection 1 due** |
| ThursFebruary 20MAN 6460b | Budget Preparation  | CASE 3 – Buns Bakery Part 1 (group of 4) |
| ThursFebruary 27MAN 7460b | CHAPTER 9 Behavioral and Organizational Issues in Management Accounting and Control SystemsCHAPTER 10 Using Budgets for Planning and CoordinationCHAPTER 11 Financial Control | Atkinson chapters9,10,11 QUIZ 4**Reflection 2 due** |
| ThursMarch 5MAN 8 460b | Budgets and Scenario Planning | CASE 4 – Buns Bakery Part 2 (Group of 4) |

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| **ACCOUNTING 460B,** Managerial AccountingWriting Intensive Focus Rationale and AssignmentsThe ability to communicate technical information effectively and clearly in written form is an essential skill for every accountant. The writing assignments in this class are designed to improve student skills in presenting technical analysis and information in a professional form suitable to be submitted to a superior or a client in a professional setting. **Writing assignments will comprise 50% of the course grade and include a minimum of 11 and maximum of 19 pages and consist of the following 6 assignments**: Case 1 – Designing a Balanced Score Card –(AKMY 2-53 or 2-54) Domestic Auto Parts - Individual written assignmentTopic – Balanced Score Card design for change management and performance motivation. Students are required to submit a 3 to 5-page report, suitable for submission to a superior, supported by tables, figures and written rationale describing the implementation and quantitative results for a balanced score card system, as described in the case information provided. Quality of submission must include proper grammar, appropriate report format, suitable report organizational structure with executive summary and supporting analyses with headings and subheadings, labeling of tables and figures. Instructor grading rubric and feedback will focus on quality of technical analysis, logical flow of information, clarity of explanations as well as appropriate professional formatting and grammar.Case 2 – Midwest Office Products - (AKMY 6-33) Group assignment with team of 2Topic – Cost Accumulation, Activity Based Costing, Order profitability. Students are required to submit a 4 to 8 page report, suitable for submission to a superior, supported by tables, figures and written rationale describing the implementation and quantitative results for an activity based costing system, as described in the case information provided. All students in the group are required to contribute equally to the assignment. Quality of submission must include proper grammar, appropriate report format, suitable report organizational structure with executive summary and supporting analyses with headings and subheadings, labeling of tables and figures. Instructor grading rubric and feedback will focus on quality of technical analysis, logical flow of information, clarity of explanations as well as appropriate professional formatting and grammar.Case 3 – Budgeting comprehensive problem –Buns Bakery – Part 1 completed in groups of 4 studentsTopic – Creating a Comprehensive Master Budget and cash flow. Students are required to submit a 4 to 8-page memo to a superior, supported by tables, figures and written rationale describing a comprehensive set of budgeted/forecast projections based on the case information provided. Quality of submission must include proper grammar, appropriate memo format with structure with summary findings supported by appendices of budget tables and figures. Supporting analyses must contain proper headings and subheadings, labeling of tables and figures. Instructor grading rubric and feedback will focus on quality of technical analysis, logical flow of information, clarity of explanations as well as appropriate professional formatting and grammar.Case 4 – Budgeting Sensitivity analysis – Buns Bakery – Part 2 completed in groups of 4 students Topic –Sensitivity analysis, scenario planning and recommendations using a budgeting case. Students are required to submit a 4 to 6-page memo to a superior, supported by tables, figures and written rationale describing the results of the various price, volume and cost changes proposed in the case information. Quality of submission must include proper grammar, appropriate memo format, organizational structure with headings and subheadings, labeling of tables and figures. Instructor grading rubric and feedback will focus on quality of technical analysis, logical flow of information, clarity of explanations as well as appropriate professional formatting and grammar. Two written performance reflections/assessments of 1 to 2 pages, evaluating the performance of the group for cases 2 and 3. The assessment for Case 3 should evaluate group processes and the strengths, weaknesses and the student’s satisfaction with the final product. The assessment for Case 2 should written in the form of a personal evaluation of your team partner, similar to a performance evaluation used in business. These reflection/assessment papers will be focused on improving the student’s self-insights, and ability to work in teams and with others. They will be considered confidential between the instructor and each student and not shared among students or other group members. Instructor grading rubric and feedback will focus on the insights included and evidence of self-awareness, in addition to appropriate professional formatting and grammar.Summary of writing pages required per student: Case 1 –Individual case 3 to 5 pages per studentCase 2 – 4 to 6 pages divided by team of 2 students 1 to 2 pages per studentCase 3 - 4 to 8 pages divided by group of 4 students 2 to 3 pages per studentCase 4 – 4 to 8 pages divided by team of 4 students 2 to 3 pages per studentPerformance assessment/reflection 1about case 2 process 1 to 2 pages Performance assessment/reflection 2 about case 3 process 1 to 2 pages**Required writing per student 10 to 17 pages****THE FOLLOWING POLICIES ARE JOINT POLICIES FOR ACC 460B AND 460E: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. Please 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. 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. Please review the Student Conduct Code so you can make conscience and informed choices:[www.studentaffairs.manoa.hawaii.edu/policies/conduct code/](http://www.studentaffairs.manoa.hawaii.edu/policies/conduct%20code/) Relevant portions include:Acts of dishonesty, types of behavior that conflict with the community standards that the UH values and expects of students, include but are not limited to the following:     a.  cheating, plagiarism, and other forms of academic dishonesty,     b.  furnishing false information to any UH official, faculty member, or office,     c.  forgery, alteration, or misuse of any UH document, record, or … identification.The term "cheating" includes, but is not limited to: (1) use of any unauthorized assistance in taking quizzes, tests, or examinations; (2) use of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; (3) the acquisition, without permission, of tests or other academic material belonging to a member of the UH faculty, staff or student (4) engaging in any behavior specifically prohibited by a faculty member in the course syllabus or class discussion.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. It also includes the unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials.In addition to the above, the instructor specifically prohibits the following behaviors, and includes them within the definition of academic dishonesty: (1) providing another student with any form of direct or indirect, unauthorized assistance on any assignment, quiz, test or exam; and (2) copying, or recording in any manner, test or exam questions or answers.Please NOTE that UH disciplinary proceedings may be instituted against a student charged with conduct that potentially violates both the criminal law and this Student Conduct Code (that is, if both possible violations result from the same factual situation) without regard to the pendency of civil or criminal litigation in court or criminal arrest and prosecution.If a student is caught committing an act of Academic Dishonesty, As defined in the University Student Conduct Code, he/she will receive a grade of "F" for the course and be referred for disciplinary action as provided for the by the University Student Conduct Code.**ATTENDANCE AND PARTICIPATION:** Class participation points encourage active learning, assertiveness in class, and attentiveness. The classroom experience is a vital portion of the learning process for this course. Attendance is required to the same extent as if one was working for an accounting firm. This class is partially designed to provide experimental learning through classroom exercises for which there is sometimes no substitute.In general, students are expected to attend all class sessions in the sections in which they are registered.  Class sessions provide useful information for understanding the topics covered in the course.  Any reading materials alone may not be sufficient for one to do well in the course.   Students are encouraged to voluntarily ask questions, answer questions, share their thoughts (including presentations) and answers to the class activities.  Active participation in the classroom has been shown to improve students’ understanding of the material, increase exposure to differing viewpoints, and provide a richer classroom experience than just having an instructor lecture.  Students are expected to be active, individual contributors to classroom discussion.  Activities such as sleeping in class, coming to class late or leaving early without advanced and approved notice, reading the newspaper or doing non-class-related work, classroom disruptions such as ongoing conversations with classmates, etc. are not allowed.  The University recognizes that there are certain events, beyond the control of the student, such as illness, family emergency, bereavement, and certain religious observations that may result in a student’s absence from course activity.  Additionally, this course also recognizes conflicts that arise for student athletes with regard to University-sanctioned athletic events.  All such events must be supported by proper documentation from an authorized professional or agency.  Absences for any other reasons will be considered unexcused-absences and do not require any consideration by the instructor.**WITHDRAWAL/DROP POLICY:** Review Shidler College information for the last day to drop without a W and the last day to withdraw with a W. If a student stops attending class and does not drop the course, a grade of "F" will be assigned at the end of the semester. The student has the responsibility to withdraw from the course. **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](file:////Users/tompearson/Downloads/TITLE%20IX%3A%20%20UH%20is%20committed%20to%20providing%20a%20learning%2C%20working%20and%20living%20environment%20that%20promotes%20personal%20integrity%2C%20civility%2C%20and%20mutual%20respect%20and%20is%20free%20of%20all%20forms%20of%20sex%20discrimination%20and%20gender-based%20violence%2C%20including%20sexual%20assault%2C%20sexual%20harassment%2C%20gender-based%20harassment%2C%20domestic%20violence%2C%20dating%20violence%2C%20and%20stalking.%20%20%20%20%20UH%20faculty%20are%20required%20to%20immediately%20report%20any%20incident%20of%20sex%20discrimination%20or%20gender-based%20violence%20to%20the%20campus%20Title%20IX%20Coordinator.%20For%20more%20information%20regarding%20sex%20discrimination%20and%20gender-based%20violence%2C%20the%20University%E2%80%99s%20Title%20IX%20resources%20and%20the%20University%E2%80%99s%20Policy%2C%20go%20to%3A%20http%3A/www.manoa.hawaii.edu/titleix/%20%20%20-%20If%20you%20wish%20to%20remain%20ANONYMOUS%2C%20speak%20with%20someone%20CONFIDENTIALLY%2C%20or%20would%20like%20to%20receive%20information%20in%20a%20CONFIDENTIAL%20setting%2C%20please%20see%3A%20http%3A/www.manoa.hawaii.edu/titleix/resources.html#confidential).**EXTENDED ASSISTANCE:**

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| Computer Assistance | [Shidler Computer Labs](http://www.cba.hawaii.edu/netlab.htm) or UH Information Technology Services |
| Library Assistance | [Hamilton Library](http://www.hawaii.edu/lib/) (Online help or Reference Desk) |
| Writing / Learning Assistance | UHM; UHM Learning Assistance Center and UHM Department of English Writing Center;  Manoa Writing Program (see resources – Capital Community College for grammar and usage) |
| Advising (academic or MAcc) | Shidler Office of Student Academic Services; [SOA Director](http://www.cba.hawaii.edu/yang) |
| Careers  | [Shidler or UHM Career Services](http://www2.hawaii.edu/career/), [Beta Alpha Psi](http://www.cba.hawaii.edu/bap/home.htm), [Accounting Club](http://www2.hawaii.edu/~acctclub/) |
| Safety Concerns on Campus | [UHM Campus Security](http://www.hawaii.edu/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. |
| Reporting Discrimination | Contact UH’s Title IX Coordinator (956-2299)  |

As a member of the University For more information regarding sex discrimination and gender-based violence, the University’s Title IX resources and the University’s Policy, Interim EP 1.204, go to: http://www.manoa.hawaii.edu/titleix/**CLASS LOCATION IN CASE OF EMERGENCIES:** The emergency class site is on the steps down to George Hall out of the Shidler E-Tower. **REMINDERS:**1. Please note that requests to reschedule exams are generally not allowed.
2. Deadlines exist for dropping/withdrawing from this course: See and "Academic Calendar" at www.hawaii.edu/myuh/manoa for up-to-date information.
3. Please read this syllabus carefully and retain it for future reference. You are responsible for verifying their accuracy and bringing them to the attention of the instructor.
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| **Accounting 460E, TAXATION AND ETHICS, Spring 2020 (writing intensive)***Section 1: 9:00--10:45; Section 2: 11:00--12:45; and Section 3: 1:00--2:45***Classroom & Prof:** E-204 – Thomas C. Pearson **E-MAIL:** E-mail is encouraged: 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 in Shidler Room D-306:** [Office Phone: 956-7591 (use email for messages)] Wednesday 5:00 pm – 5:45 pm; Thursday 3:00 pm -3:30 pm; and by appointment Tuesday at 3:00 pm, and possibly other days or times. |

**COURSE MATERIALS:** - **Laptop computer with Internet access – needed for each class!**

1. Laulima.hawaii.edu (course website)

2. **Checkpoint** database, free access at library.manoa.hawaii.edu

**COURSE DESCRIPTION** (University Catalog Summary Modified)**:**This course provides in-depth electronic tax research, practice in issue identification, reading
and analyzing primary authority, and communicating results.  Cases are used.

**Prerequisites:** ACC401 (or concurrent), no waiver; **Co-requisite:** ACC460b

**COURSE OBJECTIVES (build upon UH-Manoa’s Institutional Learning Objectives):
1. Acquire basic knowledge for tax research and practice
 a. Use secondary sources for learning basic information on new or complex topics.
 b. Acquire a working knowledge of tax sources and electronic research databases.
 c. Learn from an exposure to legal penalties and ethical standards in tax practice.
2. Conduct research by accessing information effectively and efficiently
 a. Develop skills in locating relevant primary authorities (code, regs., cases, rev. rul.)
 b. Strengthen reading skills for comprehending complex tax authorities.
 c. Obtain information literacy knowledge and skills in tax research and tax issues.
3. Think critically and problem solve creatively
 a. Understand sophisticated issue statement components and practice writing issues.
 b. Create logical, analytical reasoning when integrating facts and law in the application.
 c. Enhance critical thinking and give valuable business/tax planning advice to clients.
4. Communicate and report effectively
 a. Understand the format and writing styles for research memos and business letters.
 b. Strengthen writing skills, especially by using logical organization and the active voice.
 c. Build more effective technological competencies and team-work collaboration skills.
5. Encourage continuous learning with agility and adaptability
 a. Apply critical thinking to current events within and impacting the profession.
 b. Provide exposure to track changes, professional concerns, and tax certifications.
 c. Handle simulated real world time pressures with professionalism and astuteness.**

**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 to negotiate some alternative timing arrangement. One must complete all work to receive a passing grade in the course.

**COURSE GRADE GUIDELINES:**This course uses a +/- grading system. An A+ is possible only for the top student in the class,
if 97% or higher score is achieved. **One must finish all the writing assignments required for Acc 460B and 460E in order to receive credit for this course (including any required draft and revision).**

**EXAM:** The exam is open book, open note, and completed on your computer requiring Internet access. Periodically, save your work, such as on the cloud. The exam will have 5 questions, equally weighted (allocate your time). Most questions involve writing or critiquing two paragraphs. The exam is 2 hours. The exam must use only your own work. You are not permitted to view anyone else’s exam or exam answers during or prior to taking the exam. Emailing any part of your exam to others or posting it on a shared platform is a per se violation of the UH Code of Conduct which results in automatically flunking the course.

**QUIZ:** The first quiz is focused on the grading criteria for the memo. The second quiz is focused on basic professional knowledge for research and ethics: standard setters, sources of authorities, citations, hierarchies of authority, and database search techniques.

**POINTS ASSIGNED FOR EACH COURSE ELEMENT (200 Total):**

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|  30  30 40 50 | Tax research memo-1 Tax memo-1 –revisedTax research memo-2Exam |  20  15 15  | Quizzes (10 each)Other homework Class participation  |

**(Writing is about 50% of the COURSE GRADE).**

**RESEARCH MEMOS AND REQUIRED WRITING INTENSIVE ASSIGNMENTS:**The writing is in addition to the writing completed in Acc 460B. Each memo (and the revision for Memo-1) will require at least four pages: (1) a one-page business cover-letter in a less technical style which emphasizes bottom line results and planning suggestions, (2) two pages single-spaced for substantively addressing each of the two problems (with a blank line between paragraphs), and (3) a full one-page self-assessment of what you learned. Additionally, sometimes a memo will require an appendix table showing the relevant calculations. Submit these in one Microsoft word file with a maximum of eight pages (comments will get added and track changes will get used). Please include your name in both the electronic file name and on the business letter page of the file.

**MEMO GRADING:** An ability to communicate effectively will affect the grade. Tax memos require using a tax database (Checkpoint) for research, such as to examine annotations and explanations to locate relevant cases or rulings. A grading template is used to provide more feedback and assess consistently among the memos. Review the grading templates.

**ATTENDANCE / CLASS PARTICIPATION:**
One is not fully participating in class if absent. A 2-point reduction can occur for missing a class. The reduction is reduced under the following factors: an explanation before class that provides a good reason for the absence, and shows initiative to minimize the impact of the class absence. Repeated tardiness is also likely to result in not achieving the maximum class participation score.
Top score is reserved for the few students standing out in class.

**TENTATIVE SCHEDULE for ALL 460E SECTIONS (conducted 2nd half of semester)**

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| ***Thursday*** | ***Session*** | ***TOPIC*** | ***HOMEWORK DUE*** |
| 3/12 | Week 1 | Syllabus, Discuss Tax Research using the Code and Regs – Memo-1 and its grading |  |
| 4/2 | Week 2 | Issue spotting, memo writing, Business Letter**Quiz 1** **on memo 1 grading basics** (template) | Quiz 1 preparation,Initial Research Due  |
| **4/9** | Week 3 | Case law research, using a citator, and review for Quiz1 | **Memo 1 Due** |
| 4/16 | Week 4 | Revenue Rulings and Administrative Sources**Quiz 2** given on lecture weeks 1-3. | Quiz 2 preparation, Summarizing a Case |
| **4/23** | Week 5 | Tax Returns, Professional Work, and Penalties | **Memo1-revised Due**  |
| 4/30 | Week 6 | Group Work related to an in-class project | In-class work |
| **5/7** | Week 7 | Practice for the Exam  | **Memo 2 Due**  |
| **EXAM** | Week 8 | 9:00 class – Thursday May 14th at 9:45 am; 1:00 class – Thursday May 14th at noon | 11:00 class–Tuesday May 14th at 9:45 am |