

Wayland Mission Statement

Wayland Baptist University exists to educate students in an academically challenging, learning-focused, and distinctively Christian environment for professional success, and service to God and humankind.

Contact Information

Course: ACCT 3309 VC01 – Accounting Theory and Analysis

Campus: WBUonline

Term/Session: Spring 2026 Term 2

Instructor: Dr George L. Valentine

Office Phone Number/Cell #: 830-693-7294

WBU Email Address: valentineg@wbu.edu

Office Hours, Building, and Location: TBD

Class Meeting Time and Location: Virtual

Catalog Description:

Traditional and electronic sources of authoritative accounting and tax literature for research into issues relating to wide range of accounting and tax issues.

Prerequisite:

ACCT 3308 or ACCT 2306

Textbook Information

Required Textbook(s) and/or Required Materials:

BOOK	AUTHOR	ED	YEAR	PUBLISHER	ISBN#
<u>Federal Tax Research</u>	Sawyers/Gill	13th	2024	Cengage	9780-35798-8473

*This course is part of the **Pioneer Academic Access Program**. You will have access to an eBook, access code, and interactive learning material on the first day of class through your Blackboard course site. You will be notified via email with access instructions and additional information. If the course requires a physical book you can order at bookstore.wbu.edu. You can choose to opt-out, however if you do you will lose access to **EVERY class/material** and have to source through third party vendors.*

Optional Materials: None

Course Outcome Competencies:

- Understand tax and accounting research methodology
- Effectively communicate research results
- Understand tax planning
- Understand working with the IRS
- Understand the administration of a tax and audit practice

Attendance Requirements

WBUonline

Students are expected to participate in all required instructional activities in their courses. Online courses are no different in this regard; however, participation must be defined in a different manner. Student “attendance” in an online course is defined as active participation in the course as described in the course syllabus. Instructors in online courses are responsible for providing students with clear instructions for how they are required to participate in the course. Additionally, instructors are responsible for incorporating specific instructional activities within their course and will, at a minimum, have weekly mechanisms for documenting student participation. These mechanisms may include, but are not limited to, participating in a weekly discussion board, submitting/completing assignments in Blackboard, or communicating with the instructor. Students aware of necessary absences must inform the professor with as much advance notice as possible in order to make appropriate arrangements. Any student absent 25 percent or more of the online course, i.e., non-participatory during 2 or more weeks of an 8-week session, may receive an F for that course. Instructors may also file a Report of Unsatisfactory Progress for students with excessive non-participation. Any student who has not actively participated in an online class prior to the census date for any given session is considered a “no-show” and will be administratively withdrawn from the class without record. To be counted as actively participating, it is not sufficient to log in and view the course. The student must be submitting work as described in the course syllabus. Additional attendance and participation policies for each course, as defined by the instructor in the course syllabus, are considered a part of the university’s attendance policy.

University Policies

Academic Integrity:

[Link to Statement on Academic Integrity](#)

Artificial Intelligence: Generative AI tools permitted in specific context and with proper citations.

- i. Students are allowed to use, reference, or incorporate generative AI tools into specific assignments for this course. When used, students must properly cite the generative AI tool in their submitted work.
- ii. While there is no true substitute for direct help and instruction for your instructor, students may be allowed to use generative AI tools to provide further explanations of course content, readings, and other assignments. Any use of generative AI tools to help further explain or translate content must be properly referenced and cited.
- iii. Specific parameters for generative AI usage are provided by the instructor.
- iv. Any use of generative AI tools outside of the approved instructor parameters will be considered a form of plagiarism and academic dishonesty.

Disability Statement: In compliance with the Americans with Disabilities Act of 1990 (ADA), it is the policy of Wayland Baptist University that no otherwise qualified person with a disability be excluded from participation in, be denied the benefits of, or be subject to discrimination under any educational program or activity in the university. The Disability Services Coordinator and Academic Coach serves as the coordinator of students with disabilities and must be contacted concerning accommodation requests. Office: (806) 291-1057. Documentation of a disability must accompany any request for accommodations.

Course Requirements and Grading Criteria

GRADE DISTRIBUTION:

The term grade will be determined by the following distribution:

1. Tests (4)	60%
2. Research Cases	20%
3. Homework/Exercises	<u>20%</u>
	<u>100%</u>

TESTING:

Four tests will be given. The test format will generally be that of (1) objective questions (i.e., multiple choice) and (2) problem questions. Make-up exams will **not** be given unless prior arrangements have been made and approved with the instructor. Exams are timed so planned accordingly.

RESEARCH CASES QUESTIONS:

There will be cases that will be assigned. Your grade will be determined in your analysis of the tax situation. Late research case questions papers will not be accepted unless prior arrangements have been made and approved with the instructor. All Research cases must provide the support for your position using RIA from the library. You **MUST** attach that support to your write up. If no support is provide from RIA there will be a penalty on that assignment. In the first week's assignment, bible verses relating to the specific topic for faith-based reflection will be part of the research case questions responses.

HOMEWORK:

- Homework will consist of the assigned problems and exercises. All homework assignments will be due as assigned through blackboard. Late homework papers will not be accepted unless prior arrangements have been made and approved with the instructor.

The University has a standard grade scale:

A = 90-100, B = 80-89, C = 70-79, D = 60-69, F= below 60, W = Withdrawal, WP = withdrew passing, WF = withdrew failing, I = incomplete. An incomplete may be given within the last two weeks of a long term, within the last week of an 8-week session, or within the last two days of a microterm to a student who is passing, but has not completed a term paper, examination, or other required work for reasons beyond the student's control. A grade of "incomplete" is changed if the work required is completed prior to the last day of the next long 16-week term or 8-week session, unless the instructor designates an earlier date for completion. If the work is not completed by the appropriate date, the I is converted to an F.

Student Grade Appeals: Students shall have protection through orderly procedures against prejudices or capricious academic evaluation. A student who believes that he or she has not been held to realistic academic standards, just evaluation procedures, or appropriate grading, may appeal the final grade given in the course by using the student grade appeal process described in the Academic Catalog. Appeals may not be made for advanced placement examinations or course bypass examinations. Appeals are limited to the final course grade, which may be upheld, raised, or lowered at any stage of the appeal process. Any recommendation to lower a course grade must be submitted through the Vice President of Academic Affairs to the Faculty Assembly Grade Appeals Committee for review and approval. The Faculty Assembly Grade Appeals Committee may instruct that the course grade be upheld, raised, or lowered to a more proper evaluation.

Tentative Schedule

See Attached spreadsheet

Additional Information

None

<u>Week</u>	<u>Chapter</u>	<u>Title</u>	<u>Homework</u>	<u>Research Cases</u>	<u>Exams</u>	<u>Due Date</u>
Week 1	Chapter 1	Introduction to Tax Practice and Ethics	4, 14, 22			3/29/2026
	Chapter 2	Tax Research Methodology	2, 15, 29	2-4		3/29/2026
Week 2	Chapter 3	Constitutional and Legislative Sources	3, 7, 17		Exam # 1 Chapters 1 to 3	4/5/2026
Week 3	Chapter 4	Administrative Regulations and Rulings	7, 15, 18, 23			4/12/2026
	Chapter 5	Judicial Interpretations	11, 15, 28	G-50		4/12/2026
Week 4	Chapter 6	Thomson Reuters Checkpoint	3, 19, 26		Exam # 2 Chapters 4 to 6	4/19/2026
Week 5	Chapter 10	Communicating Research Results	6, 9	G-11		4/26/2026
	Chapter 11	Tax Planning	4, 8, 12	12-3		4/26/2026
Week 6	Chapter 12	Working with the IRS	3, 11, 17		Exam # 3 Chapters 10 to 12	5/3/2026
Week 7	Chapter 13	Tax Practice and Administration	2, 3, 5, 13	13-3		5/10/2026
Week 8				G-28	Exam # 4 Chapter 13	5/16/2026