



FLORIDA ATLANTIC UNIVERSITY



TAX 6878 – [section]
[CRN]
Communication Strategies for Tax Accountants
[semester] 2018
Virtual in Canvas

Instructor

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Tax Accounting Practitioner

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Office Hours

Wednesdays 4 p.m. - 5 p.m., in Room 335 Fleming Hall
And by appointment using Skype for Business (make appointments using Starfish Success Network)

Required Text and Materials

- *The Bluebook: A uniform system of citation* (20th ed.) (2015). Cambridge, MA: The Harvard Law Review Association.
- Hacker, D. & Sommers, N. (2015). *A writer's reference* (8th ed.). Boston: Bedford/St. Martin's. [**Hacker**]
- May, C. B. & May, G. S. (2012). *Effective writing: A handbook for accountants* (10th ed.). Boston: Pearson. [**May**]

Course Description

Course focuses on strategies to communicate effectively as a tax accountant: (1) writing in discipline-specific language and formats, (2) delivering credible oral presentations, and (3) adapting messages for various stakeholders.

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Course Prerequisites, Credit Hours, and Class Time Commitments

- Prerequisite: Admission to Master of Taxation program
- 3 credit hours
- This course averages not less than six hours (two hours for each credit hour) of out-of-class assignments each week for a fifteen-week semester. Out-of-class assignments may include readings, research, homework assignments, research papers, interactive tutorials, study groups, or other activities appropriate for the course.

Course Delivery

This course is fully online, accessible only through FAU's learning management system—Canvas. You must log into Canvas with your FAU ID and Password to access the materials and assignments in this course. If you do not know your FAU ID or Password, click the following link for help. <http://www.fau.edu/oit/accounts/index.php>

The course is organized into weekly modules with dates provided for each module. The course begins with a Welcome module that will familiarize you with the organization and navigation of the course. Each week you will open a new module to access the materials relevant to the week's topic. Your assignments for each week will be listed within the module.

Computer Requirements

- High-speed internet access
- Microsoft Word or equivalent

Communication

FAU requires all students use their assigned FAU email address. If you do not check it or if you forward your mail to another account, you may miss the email messages sent through FAU. You are responsible for receiving messages sent to your FAU email address.

Course Learning Objectives

The weekly sessions aim to provide you with the following skills that will contribute to your success as a tax accountant:

1. Conduct research leading to well-crafted arguments pertaining to relevant tax accounting principles
2. Write strategically effective, persuasive, and grammatically accurate reports and correspondence
3. Adapt messages for various audiences such as colleagues, clients, and the IRS
4. Explain court rulings to clients or request rulings from the IRS without ambiguity, bias, unnecessary language, or irrelevant detail
5. Prepare clear but concise records that will stand up under scrutiny
6. Persuasively advocate on behalf of client
7. Deliver an effective oral presentation appropriate for its audience and purpose

Grading Scale

The total course points you can earn are 800; the final grade will be calculated according to points (not the percentage) shown on the following table (points will not be rounded up):

Grade	Percentage	Points
A	92-100%	736 - 800
A-	90-91.99	720 - 735
B+	88-89.99	704 - 719
B	82-87.99	656 - 703
B-	80-81.99	640 - 655
C+	78-79.99	624 - 639
C	72-77.99	576 - 623
C-	70-71.99	560 - 575
D+	68-69.99	544 - 559
D	62-67.99	496 - 543
D-	60-61.99	480 - 495
F	below 60%	0 - 479

Course Evaluation Method

Writing assignments (4 assignments for 100 points each and 1 for 200 points)	600
Presentation (1 for 100 points)	100
Peer Reviews, Discussions and Exercises (5 for 20 points each)	100
Total points	800

Weekly assignments will be posted online on Saturday at 12 a.m. and will be due in eight days, Sunday, at 11:59 p.m. If you travel, you are still required to submit each week's assignments; being out of town is *not an excuse* for not participating in class activities or for missing the week's work.

Threaded discussions: Your participation in each week's threaded discussion(s) will receive full credit if you (1) substantively address the issue under discussion and do not simply repeat the week's readings or what other students have previously posted; (2) write clearly and accurately, showing attention not only to what is said but to how it is said; and (3) include an initial posting by Friday of the assigned week and at least one well-considered response to someone else's posting at a date later than your initial posting.

Your contributions to the threaded discussions will be based on the quality and substance of your contribution. Both the quality and quantity of your postings may affect the substance of your contribution, and thus your grade. If you wait until the end of the assignment period to participate, you might find that you will have more difficulty contributing to the discussion in a

substantive way. Do not expect to receive points merely for answering the question by repeating information that another has provided.

The following table provides benchmarks for how your assignments will be evaluated:

BENCHMARKS	
For written or oral presentation assignments based on a 100- or 200-point scale. Comments will be provided to support whatever rating you receive.	
A: 90-100 / 100 180-200 / 200	Accomplished demonstration: meets all assignment objectives; provides an organizational structure strategically targeted to the communication's purpose; precisely targets the identified audience; expresses ideas clearly, concisely, precisely and appropriately; demonstrates near-perfect mechanics; meets deadlines for drafts (if any) and final submissions.
B: 80-89 / 100 160-179 / 200	Acceptable demonstration: meets all major assignment objectives; provides clear organization to achieve the purpose, targets the audience well enough to achieve the communication objective; generally expresses ideas clearly, concisely, precisely, and appropriately; demonstrates occasional mechanical deviations, but not significant enough to impede the communication and/or discredit the communicator; meets deadlines or agreed upon extensions for drafts (if any) and final submissions.
C: 70-79 / 100 140-159 / 200	Insufficient demonstration: falls short of meeting the major assignment objectives; presents either an unclear organizational structure or one that detracts from the communication's purpose; does not target the audience well enough to achieve the objective; expresses ideas using vague, excessive, or inappropriate words; demonstrates mechanical deviations significant enough to impede and/or discredit the communication; misses deadlines.
D: 60-69 / 100 120-139 / 200	Seriously flawed demonstration —does not meet the major or most of the minor objectives of the assignment; expresses ideas in unclear language or with major mechanical deviations; misses deadlines.
F: 0-59 / 100 0-119 / 200	Unacceptable demonstration —does not meet any of the assignment's objectives; demonstrates writing that ignores concepts taught in course or instructor's comments on previous papers; does not hand in the assignment; or includes plagiarized material in the assignment.

Additional Course Policies

Missing Exams

This course does not have exams, but all assignments must be completed. You cannot earn a passing grade for the course if any assignments are not submitted.

Late Assignments

Written assignments must be uploaded to Canvas as stipulated in the assignment instructions, by the designated due date for each week. If an assignment is posted late, its grade will be reduced by 5% of the total available points for each 24-hour period following the due date.

Threaded discussions will close at midnight (EST) on the due date for each week. If you do not post your comments to the discussions by the due dates, you will not receive credit for them.

All assignments must be completed before grades are issued for this semester.

Attendance Policy

Because you are not required to physically attend this course, we do not grade attendance. We encourage you to log in at the beginning of each unit on Saturday and check in as often as necessary to keep up with the flow of activities.

Distance Learning

Distance learning requires a high degree of responsibility, dedication, and self-discipline on your part. You are responsible for

1. Reading assigned material,
2. Completing and submitting any assigned homework on a timely basis, and
3. Participating in threaded discussions.

Problems using Canvas, Accessing Videos, and other Technology Problems: The School of Accounting Executive Programs maintains an information technology help desk dedicated exclusively to its executive students. The help desk, staffed by full-time IT Professionals, is open 9:00 a.m. to 5:00 p.m. on weekdays and during limited hours on the weekends, according to the schedule published at <http://helpdesk.schoolofaccounting.com>.

Please report all technical issues directly to <http://helpdesk.schoolofaccounting.com>. Instructors do not provide technical support for Canvas, course video, or other IT services.

Typical IT problems served by <http://helpdesk.schoolofaccounting.com> include the following:

1. You can't login to Canvas
2. You are having problems within Canvas
3. You have problem viewing or hearing a class video

Anti-Plagiarism Software and Violations of Academic Integrity

Written components of any assignment or project may be submitted to anti-plagiarism software to evaluate the originality of the work. SafeAssign and Turnitin, plagiarism detection services, will be used along with other means for detecting plagiarism for any papers submitted to this course. Any students found to be submitting work that is not their own will be deemed in violation of the University's honor code discussed below.

The following actions violate academic integrity:

1. Turning in someone else's work
2. Having someone else write or rewrite your work for you
3. Completing someone else's work for him or her
4. Citing secondary sources as primary sources
5. Copying passages or critical word/ phrases without using the necessary quotation marks
6. Paraphrasing ideas or borrowing the basic organization and structure from sources without providing proper documentation (Be sure paraphrasing is a restatement in your own words and form and is not just a slight alteration of the source material.)
7. Submitting the same paper to two different courses without prior approval from the instructor for the second course (includes assignments written for this course if you've taken it before)

You are responsible for ensuring that none of your academic work violates academic integrity. Such violations are serious offenses and may result in your receiving an "F" for the assignment and in the course and whatever other disciplinary action is allowed by the College and University (e.g., dismissal from the School of Accounting Executive Program).

Course Outline

Specific assignments, topics covered, and due dates are tentative may be adjusted as needed by the instructor to deliver this course in the most effective way.

[Module Opening Dates and Due Dates will be filled in before semester begins]

Opening Date	Topic	Written Assignments and/or Readings	Due Date
Module 1	Tax Accountants as Communicators Correlation between Correct Writing and Credibility The Writing Process Coherence of	<u>May</u> : Ch. 1-3, 5, and 10 <u>Hacker</u> : Section A1-2, A6, and C1-6 Review Hacker (S, W, G, P, and B) to familiarize yourself with the writing issues and be able to identify the particular issues you should focus on. <u>Henning</u> : "Brevity Isn't Enough—You Need to Write Tight"	

	Thought through Organization	<p><u>Kerr</u>: How to Read a Judicial Opinion”</p> <p><u>Cengage</u>: “How to Brief Cases and Analyze Case Problems”</p> <p>Unit 1 Videos</p> <p>Upload to Canvas: Case Brief of Garrett v. Daley</p>	
Module 2	<p>Research and Analysis</p> <ol style="list-style-type: none"> 1. Gathering Information 2. Using Sources 3. Avoiding Plagiarism 4. Introducing IRAC <p>Introduction to Scenario</p>	<p><u>May</u>: Ch. 8</p> <p><u>Hacker</u>: R1-3</p> <p><u>Introduction to IRAC</u>: video</p> <p>Upload to Canvas: IRAC Legal Writing Exercise</p>	
Module 3	<p>Clarity through Word Choice, Format, and Document Design</p> <p>Engagement Letters</p> <p>Update to Scenario</p>	<p><u>May</u>: Ch. 4, 6</p> <p><u>Hacker</u>: W1-6</p> <p><u>Glassman</u>: SEC commissioner’s remarks on plain language</p> <p><u>Orwell</u>: “Politics and the English Language”</p> <p><u>Kimbel</u>: excerpt on clear writing movement from “Writing for Dollars, Writing to Please”</p> <p><u>May</u>: Ch. 9</p> <p><u>Reinstein & Bayou</u>: “Helping Accountants Develop More Effective Engagement Letters”</p> <p><u>Upload to Canvas</u>: Draft Engagement Letter</p> <p><u>Upload to Canvas</u>: Peer Review Engagement Letter</p> <p><u>Upload to Canvas</u>:Final Engagement Letter</p>	
Module 4	<p>Critical, Logical Thinking</p> <p>Memorandum of Law</p>	<p><u>May</u>: Review Figure 1-2 (p. 5) and p. 30</p> <p><u>May</u>: Ch. 7</p> <p><u>Hacker</u>: A3-5</p> <p><u>Raabe, Whittenburg & Sanders</u>: “File Memo” in <i>Federal Tax Research</i></p>	

	Update to Scenario	<p><u>Upload to Canvas:</u> Draft Memorandum of Law</p> <p><u>Upload to Canvas:</u> Peer Review Memorandum of Law</p> <p>Upload to Canvas: Final Memorandum of Law</p>	
Module 5	Client Letter	<p><u>Raabe, Whittenburg & Sanders:</u> “Client Letters” in <i>Federal Tax Research</i></p> <p>Upload to Canvas: Draft Client Letter</p> <p>Upload to Canvas: Peer Review Client Letter</p> <p>Upload to Canvas: Client Letter</p>	
Module 6	Request to IRS for Private Letter Ruling Update to Scenario	<p><u>Ackerman:</u> “How to Get a Private Letter Ruling” <u>Internal Revenue Bulletin No. 2007-1 January 2, 2007.</u></p> <p><u>Upload to Canvas:</u> Draft Request for Private Letter Ruling</p> <p><u>Upload to Canvas:</u> Peer Review Request for Private Letter Ruling</p> <p><u>Upload to Canvas:</u> Request for Private Letter Ruling</p>	
Module 7	Preparing Oral Presentations	<p><u>May:</u> Ch. 16, “Oral Communication” Prepare Knovio presentation</p> <p>Upload Knovio to Canvas for Peer Review Peer Review of your team mates’ Knovios</p> <p>Revise your Knovio, if necessary</p>	
Module 8	Course Wrap-Up	Final Discussion	

Selected University and College Policies

Code of Academic Integrity Policy Statement

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it

interferes with the university mission to provide a high quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty.

For more information, please see FAU Regulation 4.001 at: [FAU Regulation 4.001](#).

Disability Policy Statement

In compliance with the Americans with Disabilities Act Amendments Act (ADAAA), students who require reasonable accommodations due to a disability to properly execute coursework must register with Student Accessibility Services (SAS)—in Boca Raton, SU 133 (561-297-3880); in Davie, LA 131 (954-236-1222); or in Jupiter, SR 110 (561-799-8585) —and follow all SAS procedures. Their web site is: <https://fau.edu/sas>.

Counseling and Psychological Services (CAPS) Center

Life as a university student can be challenging physically, mentally and emotionally. Students who find stress negatively affecting their ability to achieve academic or personal goals may wish to consider utilizing FAU's Counseling and Psychological Services (CAPS) Center. CAPS provides FAU students a range of services – individual counseling, support meetings, and psychiatric services, to name a few – offered to help improve and maintain emotional well-being. For more information, go to <http://www.fau.edu/counseling/>

Religious Accommodation Policy Statement

In accordance with rules of the Florida Board of Education and Florida law, students have the right to reasonable accommodations from the University in order to observe religious practices, observances, and beliefs with regard to admissions, registration, class attendance and the scheduling of examinations and work assignments.

For further information, please see FAU Regulation 2.007 at: [FAU Regulation 2.007](#).

University Approved Absence Policy Statement

In accordance with rules of the Florida Atlantic University, students have the right to reasonable accommodations to participate in University approved activities, including athletic or scholastics teams, musical and theatrical performances and debate activities. It is the student's responsibility to notify the course instructor at least one week prior to missing any course assignment.

College of Business Minimum Grade Policy Statement

The minimum grade for College of Business requirements is a "C". This includes all courses that are a part of the pre-business foundation, business core, and major program.

Incomplete Grade Policy Statement

A student who is passing a course, but has not completed all work due to exceptional circumstances, may, with consent of the instructor, temporarily receive a grade of incomplete

("I"). The assignment of the "I" grade is at the discretion of the instructor, but is allowed only if the student is passing the course.

The specific time required to make up an incomplete grade is at the discretion of the instructor. However, the College of Business policy on the resolution of incomplete grades requires that all work required to satisfy an incomplete ("I") grade must be completed within a period of time not exceeding one calendar year from the assignment of the incomplete grade. After one calendar year, the incomplete grade automatically becomes a failing ("F") grade.

Withdrawals

Any student who decides to drop is responsible for completing the proper process required to withdraw from the course.

Grade Appeal Process

A student may request a review of the final course grade when s/he believes that one of the following conditions apply:

- There was a computational or recording error in the grading.
- Non-academic criteria were applied in the grading process.
- There was a gross violation of the instructor's own grading system.

The procedures for a grade appeal may be found in Chapter 4 of the University Regulations.

Disruptive Behavior Policy Statement

Disruptive behavior is defined in the FAU Student Code of Conduct as "... *activities which interfere with the educational mission within classroom.*" Students who behave in the classroom such that the educational experiences of other students and/or the instructor's course objectives are disrupted are subject to disciplinary action. Such behavior impedes students' ability to learn or an instructor's ability to teach. Disruptive behavior may include, but is not limited to: non-approved use of electronic devices (including cellular telephones); cursing or shouting at others in such a way as to be disruptive; or, other violations of an instructor's expectations for classroom conduct.

Faculty Rights and Responsibilities

Florida Atlantic University respects the right of instructors to teach and students to learn. Maintenance of these rights requires classroom conditions which do not impede their exercise. To ensure these rights, faculty members have the prerogative:

- To establish and implement academic standards
- To establish and enforce reasonable behavior standards in each class
- To refer disciplinary action to those students whose behavior may be judged to be disruptive under the Student Code of Conduct.



COLLEGE OF BUSINESS
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MEMORANDUM

FROM: Mary Kay Boyd, Director, Business Communications Program^{mkb}
DATE: November 2018
SUBJECT: Justification for Course Change Request: Graduate Programs
TAX 6878

The Business Communications Program teaches TAX 6878 for the School of Accounting Executive Programs.

Because this course teaches similar communication strategies as other communication courses in the SOAEP but varies according to how they are applied in the three different accounting disciplines (forensic, professional, and tax), we are changing the course titles and course descriptions in order to be more consistent and clear in the similarities and differences.

Here are the track changes:

Writing in Tax Accounting Communication Strategies for Tax Accountants (TAX 6878) 3 credits

Prerequisite: Admission to master's program in Accounting

~~Course focuses on the writing aspects of tax accounting; it considers writing as an integral part of forensic accounting and as an enhancement for critical thinking.~~ **Course focuses on strategies to communicate effectively as a tax accountant: (1) writing in discipline-specific language and formats, (2) delivering credible oral presentations, and (3) adapting messages for various stakeholders.**

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