

UGPC APPROVAL _____
 UFS APPROVAL _____
 SCNS SUBMITTAL _____
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 BANNER POSTED _____
 ONLINE _____
 MISC _____

Graduate Programs—NEW COURSE PROPOSAL

DEPARTMENT NAME: SCHOOL OF ACCOUNTING

COLLEGE OF: BUSINESS

RECOMMENDED COURSE IDENTIFICATION:

PREFIX TAX COURSE NUMBER LAB CODE (L or C) C

(TO OBTAIN A COURSE NUMBER, CONTACT ERUDOLPH@FAU.EDU)

COMPLETE COURSE TITLE **Writing for Tax Accountants**

EFFECTIVE DATE

(first term course will be offered)

CREDITS: 3

TEXTBOOK INFORMATION: May, C. B. & May, G. S. (2008). *Effective writing: A handbook for accountants* (8th edition), Upper Saddle River, NJ: Pearson Prentice Hall.

GRADING (SELECT ONLY ONE GRADING OPTION): REGULAR X PASS/FAIL SATISFACTORY/UNSATISFACTORY

COURSE DESCRIPTION, NO MORE THAN 3 LINES: This course focuses on the writing aspects of forensic accounting; it considers writing as an integral part of forensic accounting work and as an enhancement for critical thinking.

PREREQUISITES W/MINIMUM GRADE: *

ADMISSION TO MASTERS IN TAX PROGRAM

COREQUISITES:

OTHER REGISTRATION CONTROLS (MAJOR, COLLEGE, LEVEL):

PREREQUISITES, COREQUISITES & REGISTRATION CONTROLS SHOWN ABOVE WILL BE ENFORCED FOR ALL COURSE SECTIONS.

* DEFAULT MINIMUM GRADE IS D-.

MINIMUM QUALIFICATIONS NEEDED TO TEACH THIS COURSE: MASTERS IN ENGLISH OR ACCEPTABLE EQUIVALENT

Other departments, colleges that might be affected by the new course must be consulted. List entities that have been consulted and attach written comments from each. Graduate Communications Department

George R. Young, gyoung@fau.edu, (954) 762-5610

Faculty Contact, Email, Complete Phone Number

SIGNATURES

Approved by: _____
 Department Chair: _____
 College Curriculum Chair: _____
 College Dean: _____
 UGPC Chair: _____
 Dean of the Graduate College: _____

Date: 11/16/09

SUPPORTING MATERIALS

Syllabus—must include all details as shown in the UGPC Guidelines.
Written Consent—required from all departments affected.
 Go to: <http://graduate.fau.edu/gpc/> to download this form and guidelines to fill out the form.

Email this form and syllabus to sfulks@fau.edu and egirjo@fau.edu one week **before** the University Graduate Programs Committee meeting so that materials may be viewed on the UGPC website by committee members prior to the meeting.

TAX XXXX: WRITING FOR TAX ACCOUNTANTS

INSTRUCTOR:

CLASSROOM:

INSTRUCTOR'S OFFICE:

INSTRUCTOR'S OFFICE HOURS:

**INSTRUCTOR'S
INFORMATION:**

REQUIRED TEXT

May, C. B. & May, G. S. (2008). *Effective writing: A handbook for accountants* (8th ed.). Upper Saddle River, NJ: Pearson Prentice Hall. [May]

TECHNOLOGY REQUIREMENTS

A computer with Internet access and Word.

Important Note: If you are using Office 2007, all files submitted to eCollege must be saved as 2003 files. Apple 2004 files need to be saved as .rtf to assure that they can be read.

COURSE OBJECTIVES

This course focuses on the writing aspects of tax accounting; it considers writing as an integral part of your tax work and as an enhancement for critical thinking. The weekly sessions aim to provide you with the following skills that will contribute to your success as a tax accountant:

- (1) Write strategically effective and grammatically accurate reports and correspondence
- (2) Adapt messages for various audiences such as colleagues, clients, and the IRS
- (3) Explain court rulings to clients or request rulings from the IRS without ambiguity, bias, unnecessary language, or irrelevant detail
- (4) Prepare clear but concise records that will stand up under scrutiny
- (5) Advocate on behalf of client and persuasively argue to IRS that client is accurate and correct so should be sustained

GRADING

BENCHMARKS FOR THE GRADED ASSIGNMENTS (100 or 200 maximum points) Comments will be provided to support whatever rating you receive.	
90-100 or 180-200 (A)	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.
80-89 or 160-179 (B)	Acceptable demonstration —meets all major assignment objectives; provides a clear organizational structure 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.
70-79 or 140-159 (C)	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.
60-69 or 120-139 (D)	Seriously flawed demonstration —does not meet the major or most of the minor objectives of the assignment; expresses ideas in unclear language and with major mechanical deviations; misses deadlines.
0-59 or 0-119 (F)	Unacceptable demonstration —does not meet any of the assignment’s objectives; demonstrates writing that ignores concepts taught in course or professor’s comments on previous papers; does not hand in the assignment; or includes plagiarized material in the assignment.

Each week's participation in the threaded discussion will receive full credit if it (1) substantively addresses the issue under discussion and does not simply repeat the week's readings or what other students have previously posted; (2) is written clearly, grammatically, and accurately, showing attention not only to what is said but to how it is said; and (3) includes an initial posting and at least one (unless the threaded discussion assignment requests more postings) additional well-considered response at a later date to someone else's posting.

All assignments must be completed by their due dates. A passing grade for the course cannot be earned unless all assignments are submitted.

The final grade will be calculated as follows:

Every threaded discussion can earn up to 25 points; every written assignment (including peer evaluations) can earn up to 100 points, except for the final Request for Private Letter Ruling, which can earn up to 200 points. The total points that can be earned are 1200; the final grade will be calculated according to the following chart as a percentage of the total points (it will not be rounded up or down):

Grade	Percentage	Points
A	92-100%	1104-1200
A-	90-91.99	1080-1103
B+	88-89.99	1056-1079
B	82-87.99	984-1055
B-	80-81.99	960-983
C+	78-79.99	936-959
C	72-77.99	864-935
C-	70-71.99	840-863
D+	68-69.99	816-839
D	62-67.99	744-815
D-	60-61.99	720-743
F	below 60%	Below 720

COURSE POLICIES AND PROCEDURES

Questions: Every week will have an "Ask Us!" item; please use it for questions on that week's assignments because everyone in the class can read the question and the answer. You may well be addressing someone else's question, too! E-mail me if you wish to address a subject relevant only to you.

Completion of Assignments: Each week will open on Saturday; you will have nine days, until Monday of the following week, to complete the week's assignments. If you

travel, you will be 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.

Remember that a graduate course requires three hours per week in the "classroom" (in this case, the virtual classroom) and an additional six to nine hours of study time outside of class. Please plan accordingly. We encourage you to log in at the beginning of each unit and check in as often as necessary to keep up with the flow of activities.

Late Assignments and Threaded Discussion Postings: Written assignments must be uploaded either to doc sharing or the dropbox, whichever is stipulated in the assignment instructions, by the final Monday due date for each week. If an assignment is posted late, its grade will be reduced by 5 points for each 24-hour period following the due date. If a draft for peer evaluation is submitted late, its late penalty will be deducted from the peer evaluation grade.

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

Threaded-Discussion Standards: We will have a number of threaded discussions throughout this course. You should treat them as you would a face-to-face class discussion: maintain a civil discourse, speak honestly but tactfully, stay on topic, post well-considered responses that add substantively to the discussion; write grammatically with correct punctuation, and tread the fine line of being complete yet concise. Your credibility is assessed by others according to what you write and how you write it in the threaded discussions, just as it would be by what you said and how you said it in a classroom discussion. These standards are to be maintained in all threaded discussions in this course. At times you will be asked to critique each other's work or threaded discussion comments; such critiques are to promote improvement in each others' work, not to denigrate others or their work. **We regard our classroom as a virtual "office" or "laboratory," so all our comments to each other should be considered in this light: they must be professional and constructive; passionate disagreement is welcome but must respectfully maintain human dignity.**

According to Sec. 6C5-7.007 of FAU Rules and Regulations, students who intentionally act to impair the mission of FAU shall be subject to appropriate disciplinary actions by University authorities for disruptive conduct. Posting of messages that do not reasonably serve to further the educational experience of students can be considered disruptive conduct and may result in the deletions of these postings by the board administrator. Repeated postings can result in more serious action, such as dismissal from the program.

E-mail Account: You must maintain your FAU e-mail account. All messages sent through the mail system on the course homepage will be delivered only to your FAU account. You may set up your FAU account to forward mail automatically to a different address; however, be aware that this forwarding is not always reliable and FAU faculty and administration consider messages delivered and received if they are sent through the

FAU system. Finally, do not allow mailboxes to fill so that messages are bounced as “undeliverable.”

E-College Help Desk: If you have technical difficulties, you may contact the e-College help desk at helpdesk@faumba.net or at (303) 873-0005.

Incompletes: We do not issue incompletes for this class except in extreme and rare circumstances (e.g., hospitalization). Documentation will be required.

Accommodations for Students with Disabilities: Students may seek accommodations in accordance with the Americans with Disabilities Act of 1990 (ADA). Students with disabilities who need academic accommodations should review the University’s ADA policy and work directly with the Office for Students with Disabilities (OSD). Students who require special accommodation due to a disability are required to properly execute the required procedures and must register with the OSD and follow all OSD procedures.

ACADEMIC INTEGRITY

Examples of violating 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 words or phrases without 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 professor for the second course

If you have questions, call me before handing in the assignment!

Such violations are **serious** offenses and will result in your failing the course and whatever other disciplinary action is allowed by the College and University, e.g., dismissal from the M. Tax program.

Note: Students agree that by taking this course, all required papers may be subject to submission for textual similarity to SafeAssign (or any other detection service) for the detection of plagiarism.

You should review the university’s policy statement at http://www.fau.edu/regulations/chapter4/4.001_Honor_Code.pdf .

WEEKLY SCHEDULE

Opening Date	Discussion Topic	Written Assignments and/or Readings* highlighted assignments are graded	Due Date
Week 1	1. Communication in Tax Accounting 2. Correlation between Correct Writing and Credibility	<u>May</u> : Ch. 1, 5	
Week 2	1. The Writing Process 2. Coherence of Thought through Organization	<u>May</u> : Ch. 2, 3, 10 <u>Henning</u> : “Brevity Isn’t Enough—You Need to Write Tight” <u>Toolson, Sanders & Raabe</u> : “Tax and Investment Planning with Royalty Trusts” <u>To Do</u> : Summary of Royalty Trust Article	
Week 3	Clarity through Word Choice	<u>May</u> : Ch. 4, 6 <u>Glassman</u> : SEC commissioner’s remarks on plain language <u>Orwell</u> : “Politics and the English Language”	
Week 4	Engagement Letter	<u>May</u> : Ch. 9 <u>Reinstein & Bayou</u> : “Helping Accountants Develop More Effective Engagement Letters” <u>To Do</u> : Engagement Letter	
Week 5	Research: 1. Gathering Information 2. Using Sources 3. Avoiding Plagiarism	<u>May</u> : Ch. 8	
Week 6	1. Memorandum of Law 2. Self-Assessment	<u>Raabe, Whittenburg & Sanders</u> : “File Memo” in <i>Federal Tax Research</i>	

		<u>To Do:</u> Draft Memorandum of Law and e-mail it with a Request for Peer Review (Part 1 of Peer Review)	
Week 7	Peer Review	<u>May:</u> Review Figure 1-2 (p. 5) and pages 26-27 <u>To Do:</u> Peer Review of Memorandum of Law (Part 2 of Peer Review)	
Week 8	Clarity through Format and Document Design	Ch. 6 <u>Kimbel:</u> excerpt on clear writing movement from “Writing for Dollars, Writing to Please” <u>To Do:</u> Final Memorandum of Law	
Week 9	Client Letter	<u>Raabe, Whittenburg & Sanders:</u> “Client Letters” in <i>Federal Tax Research</i> <u>To Do:</u> Client Letter	
Week 10	Writing’s Role in Preparing Presentations as a Tax Accountant	<u>May:</u> Ch. 15	
Week 11	Delivery of Difficult or Sensitive Information	<u>Brown:</u> “Finding the Best Ways to Break Bad News” <u>Burger:</u> “In Delivering Bad News to Clients, Ask: What Would Winston Churchill Do?” <u>To Do:</u> Strategy Outline in Preparation for Meeting with Client	
Week 12	Critical, Logical Thinking	<u>May:</u> Ch. 7	
Week 13 and 14	Request to IRS for Private Letter Ruling	<u>Ackerman:</u> “How to Get a Private Letter Ruling” <u>Internal Revenue Bulletin No. 2007-1 January 2, 2007.</u>	

		To Do: Request for Private Letter Ruling	
Week 15	Course Wrap-up		

This syllabus and weekly schedule are subject to revision. If revision is necessary, this online syllabus and/or weekly schedule will immediately be updated.

Reading List for WRITING FOR TAX ACCOUNTANTS

Alred, G. J., Brusaw, C. T. & Oliu, W. E. (2009). *The business writer's handbook*. 9th Ed. Boston: Bedford/St. Martin's.

American Psychological Association. (2001). *Publication manual of the American Psychological Association*. 5th Ed. Washington, DC: American Psychological Association.

Browne, M. N. & Keeley, S. M. (2004). *Asking the right questions: A guide to critical thinking*. 7th Ed. Upper Saddle River, NJ: Pearson, Prentice-Hall.

Capaldi, N. (1987). *The art of deception: An introduction to critical thinking*. Rev. Ed. Buffalo, NY: Prometheus Books.

Collins, S. D. (2009). *Interpersonal communication: Listening and responding* (2nd ed.). Vol. 5 in Managerial communication series (J. S. O'Rourke, Ed.). Mason, OH: Thomson.

Damer, T. E. (1995). *Attacking faulty reasoning: A practical guide to fallacy-free arguments*. 3rd. Ed. Belmont, CA: Wadsworth Publishing.

Davidson, W. (1994). *Business writing: What works, what won't*. New York: St. Martins.

Elbow, P. (1981). *Writing with power: Techniques for mastering the writing process*. New York: Oxford University Press.

Elbow, P. (1973). *Writing without teachers*. London: Oxford University Press.

Fiumara, G. C. (1990). *The other side of language: A philosophy of listening*. London: Routledge.

Flew, A. (1998). *How to think straight: An introduction to critical reasoning*. Amherst, NY: Prometheus Books.

Garner, B. A. (2003). *Garner's modern American usage*. Oxford: Oxford University Press.

Garner, Bryan A. (2001). *A dictionary of modern legal usage*. (2nd Ed.) Oxford: Oxford University Press.

Harvard Business School. (2007). *Writing for business: Expert solutions to everyday challenges*. Cambridge: Harvard Business School Press.

Hayakawa, S. I. & Hayakawa, A. R. (1990). *Language in thought and action*. 5th Ed. San Diego: Harcourt.

Hayakawa, S. I. (1994). *Choose the right word: A contemporary guide to selecting the precise word for every situation*. (2nd Ed.) New York: HarperPerennial

Lanham, R. (1999). *Revising business prose* (4th Ed.) New York: Longman.

May, C. B. & May, G. S. (2008). *Effective writing: A handbook for accountants* (8th edition), Upper Saddle River, NJ: Pearson Prentice Hall.

Piotrowski, M. V. (1996). *Effective Business Writing: A Guide for Those Who Write on the Job*. 2nd Ed. Rev. New York: HarperCollins.

Posner, R. A. (2007). *The little book of plagiarism*. New York: Pantheon Books.

Reinstein, A. & Bayou, M. E. (1999, Jan/Feb). Helping accountants develop more effective engagement letters. *National Public Accountant*, 44 (1). pp. 10-12, 14-15, 43.

Scalia, A. & Garner, B. A. (2008). *Making your case: The art of persuading judges*. St. Paul, MN: Thomson/West.

Strunk, W. Jr. & White, E.B. (1999). *The elements of style*. (4th Ed.) New York: Longman.

The bluebook: A uniform system of citations (18th ed.). (2005). Cambridge, MA: The Harvard Law Review Association or check out the electronic version of The Bluebook: <http://www.citeit.com/>

Zinsser, W. (1988). *On writing well: An informal guide to writing nonfiction* (3rd Ed.). New York: Perennial Library.

MEMORANDUM

TO: George Young, Associate Professor
School of Accounting

FROM: Marcy Krugel, Director *Marcy Krugel*

DATE: November 13, 2009

RE: Consent for "Writing for Tax Accountants" New Course Proposal

Thank you for consulting with me regarding the School of Accounting's plans to propose a new course entitled "Writing for Tax Accountants" for the Executive Masters of Taxation Program. Given the following factors presented, I fully support the proposal:

1. The syllabus submitted with the new course proposal is the one used for the course.
2. The course is designated Tax XXXX.
3. The course is offered only to the fully online executive tax students.
4. The course is focused on tax accounting concepts and the written documents such accountants produce.
5. A tax practitioner collaborates with the instructor of record.