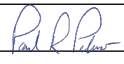


 FLORIDA ATLANTIC UNIVERSITY	COURSE CHANGE REQUEST Graduate Programs		UGPC Approval _____ UFS Approval _____ SCNS Submittal _____ Confirmed _____ Banner _____ Catalog _____
	Department School of Accounting College Business		
Current Course Prefix and Number TAX 6878		Current Course Title Communication Strategies for Tax Accountants	
Syllabus must be attached for ANY changes to current course details. See Template . Please consult and list departments that may be affected by the changes; attach documentation.			
Change title to: Change prefix From: _____ To: _____ Change course number From: _____ To: _____ Change credits* From: _____ To: _____ Change grading From: _____ To: _____ Academic Service Learning (ASL) ** Add ☐ Remove ☐		Change description to: Tax accountants' success, along with their reputations and strong client-tax accountant relationships, often depends on communication. This course provides you with effective communication strategies you can immediately apply on the job...See addendum for complete description. Change prerequisites/minimum grades to: Change corequisites to: Change registration controls to:	
* See Definition of a Credit Hour . ** Academic Service Learning statement must be indicated in syllabus and approval attached to this form.		Please list existing and new pre/corequisites, specify AND or OR and include minimum passing grade.	
Effective Term/Year for Changes: Fall 2023		Terminate course? Effective Term/Year for Termination:	
Faculty Contact/Email/Phone Robert Pinsker/rpinsker@fau.edu/561-297-3422			
Approved by Department Chair  College Curriculum Chair <i>Anita Pennathur</i> College Dean <i>Ken Johnson</i> UGPC Chair <i>Mihaela Cardei</i> UGC Chair  Graduate College Dean <i>Walter Del Kallies</i> UFS President _____ Provost _____		Date 2/2/23 2/13/2023 2/13/2023 Mar 6, 2023 Mar 7, 2023 Mar 7, 2023 _____ _____	

Email this form and syllabus to UGPC@fau.edu 10 days before the UGPC meeting.

**TAX 6878: WRITING FOR TAX ACCOUNTANTS
FALL 2011: MASTERS OF TAX**

- INSTRUCTORS:** Mary Kay Boyd, Ph.D.
- FAU faculty member in the College of Business
- James Dawson, J.D., LL.M. in Tax
- Tax lawyer
- Both Jim and Mary Kay will actively participate in your coursework and in responding to your questions; however, please direct your e-mails and phone calls to Mary Kay.
- CLASSROOM:** Virtual in eCollege (<https://sso.fau.edu/ecollege>)
- MKB'S OFFICE:** FL 348, Fleming Hall, Boca Raton campus
- MKB'S OFFICE HOURS:** Tuesday, 11 a.m.-12:30 p.m. and 4-5:30 p.m.
Thursday, 1-4 p.m.
and by appointment
- MKB'S CONTACT INFORMATION:** 561-297-3940 (Office & Voicemail)
561-297-0801 (Fax)
mboyd@fau.edu

REQUIRED TEXTS

- American Psychological Association. (2009). *Concise Rules of APA Style* (6th ed.). Washington, DC: author. [APA]
- May, C. B. & May, G. S. (2011). *Effective writing: A handbook for accountants* (9th ed.). Boston: Prentice Hall. [May]

COURSE DESCRIPTION

Old: Course provides strategies for communicating effectively as a tax accountant: (1) writing in discipline-specific language and formats; (2) delivering credible presentations; and (3) adapting messages for various stakeholders.

New: Tax accountants' success, along with their reputations and strong client-tax accountant relationships, often depends on communication. This course provides you with effective communication strategies you can immediately apply on the job. You will gain real-world skills for gathering important financial data, delivering unfavorable or unexpected news, explaining technical jargon and changing tax laws, and presenting your clients' cases to the IRS.

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 communication 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 Mary Kay if you wish to address a subject relevant only to you.

Completion of Assignments: Each week will open on Saturday; you will have eight days, until Sunday 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 Sunday due date for each week. If an assignment is posted late, its grade will be reduced by 5 percent of the assignment's grade for every day it is late. 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 Sunday 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. No "off-color" language is allowed.**

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 School of Accounting "One-stop Help"; access links on our course under Course Home.

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

ACADEMIC INTEGRITY

Carefully note the following examples of violating academic integrity; I will consider them in your papers and work for this class as well as for all papers you submit to me from other courses in fulfillment of your GEB requirements:

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 (or to the same course if you take it twice) without prior approval from the professor for the second course

If you have questions, call us 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_Code_of_Academic_Integrity.pdf

WEEKLY SCHEDULE

Opening Date	Discussion Topic	Written Assignments and/or Readings* highlighted assignments are graded	Due Date
Week 1 8/27/11	1. Tax Accountants as Communicators 2. Correlation between Correct Writing and Credibility	<u>May</u> : Ch. 1, 5 <u>APA</u> : Ch. 2	9/04/11
Week 2 9/03/11	1. The Writing Process 2. Coherence of Thought through Organization	<u>May</u> : Ch. 2, 3, 10 <u>APA</u> : Ch. 1 <u>Henning</u> : "Brevity Isn't Enough—You	9/11/11

		Need to Write Tight” <u>Toolson, Sanders & Raabe</u>: “Tax and Investment Planning with Royalty Trusts” <u>To Do</u>: <u>Summary of Royalty Trust Article</u>	
Week 3 9/10/11	Clarity through Word Choice	<u>May</u>: Ch. 4, 6 <u>APA</u>: Ch. 3 and 4 <u>Glassman</u>: SEC commissioner’s remarks on plain language <u>Orwell</u>: “Politics and the English Language”	9/18/11
Week 4 9/17/11	Engagement Letter	<u>May</u>: Ch. 9 <u>Reinstein & Bayou</u>: “Helping Accountants Develop More Effective Engagement Letters” <u>To Do</u>: <u>Engagement Letter</u>	9/25/11
Week 5 9/24/11	Research: 1. Gathering Information 2. Using Sources 3. Avoiding Plagiarism	<u>May</u>: Ch. 8 <u>APA</u>: Ch. 6, 7, 8 (including appendix 8.1)	10/02/11
Week 6 10/01/11	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 <u>Request for Peer Review</u> (Part 1 of Peer Review)	10/09/11
Week 7 10/08/11	Peer Review	<u>May</u>: Review Figure 1-2 (p. 5) and pages 26-27 <u>To Do</u>: <u>Peer Review of Memorandum of Law</u> (Part 2 of Peer Review)	10/16/11
Week 8 10/15/11	Clarity through Format and Document Design	<u>May</u>: Ch. 6 <u>APA</u>: Ch. 5 <u>Kimbel</u>: excerpt on clear writing movement from “Writing for Dollars, Writing to Please”	10/23/11

		<u>To Do:</u> Final Memorandum of Law	
Week 9 10/22/11	Client Letter	<u>Raabe, Whittenburg & Sanders:</u> “Client Letters” in <i>Federal Tax Research</i> <u>To Do:</u> Client Letter	10/30/11
Week 10 10/29/11	Writing’s Role in Oral Communication	<u>May:</u> Ch. 15	11/06/11
Week 11 11/05/11	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	11/13/11
Week 12 11/12/11	Critical, Logical Thinking	<u>May:</u> Ch. 7	11/20/11
Week 13 and 14 11/19/11	1.Thanksgiving Break 2. 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> <u>To Do:</u> Request for Private Letter Ruling	12/04/11
Week 15 12/03/11	Course Wrap-up		12/09/11

This syllabus and weekly schedule are subject to revision.