New Course from August 5, 2010
Graduate Council Meeting
Texas A&M University  
Departmental Request for a New Course  
Undergraduate • Graduate • Professional  
• Submit original form and attach a course syllabus. •

1. Request submitted by (Department or Program Name): Department of Accounting

2. Course prefix, number and complete title of course: 
   ACCT 615 Contemporary Tax Topics

3. Catalog course description (not to exceed 50 words): 
   Explores business tax topics that provide current/future significant professional tax service opportunities such as specialized applications of business taxation. Intended for graduate students in the Tax Track of the Professional Program in Accounting.

4. Prerequisite(s): 
   Cross-listed with: 
   Stacked with:
   Cross-listed courses require the signature of both department heads.

5. Is this a variable credit course?  □ Yes  ✔ No  
   If yes, from ______ to ______

6. Is this a repeatable course?  ✔ Yes  □ No  
   If yes, this course may be taken ______ times.  
   Will this course be repeated within the same semester?  □ Yes  ✔ No

7. This course will be: 
   a. required for students enrolled in the following degree program(s) (e.g., B.A. in history)  
      PPA Program Tax Track, M.S. Accounting - Tax  
   b. an elective for students enrolled in the following degree program(s) (e.g., M.S., Ph.D. in geography) 

8. If other departments are teaching or are responsible for related subject matter, the course must be coordinated with these departments.  
   Attach approval letters.

9. Prefix  Course #  Title (excluding punctuation)  
   ACCT  615  CONTEMPORARY TAX TOPICS

<table>
<thead>
<tr>
<th>Lect.</th>
<th>Lab</th>
<th>SCH</th>
<th>CIP and Fund Code</th>
<th>Admin. Unit</th>
<th>Acad. Year</th>
<th>ECE Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>3</td>
<td>0</td>
<td>03521601001600160110112</td>
<td>003632</td>
<td>Level 5</td>
<td></td>
</tr>
</tbody>
</table>

Approval recommended by: 
   James Benjamin  5/10/10
   Department Head or Program Chair (Type Name & Sign)  Date
   Chair, College Review Committee  Date

James Benjamin  5/10/10  Martha Louder  6/25/10
Department Head or Program Chair (Type Name & Sign)  Date  Dean of College  Date
(if cross-listed course)  
Chair, GC or UCC  Date

Submitted to Coordinating Board by: 
   Associate Director, Curricular Services  Date  Effective Date

Questions regarding this form should be directed to Sandra Williams at 845-8201 or sandra-williams@tamu.edu.
SYLLABUS FOR ACCOUNTING 615  
Contemporary Tax Topics

INSTRUCTOR: Kevin Roach
OFFICE LOCATION: Wehner 485K
OFFICE HOURS: T, W, Th 10-12
OFFICE PHONE: 979 862-1944

E-MAIL ADDRESS: kroach@mays.tamu.edu
COURSE OUTLINE: http://elearning.tamu.edu

COURSE DESCRIPTION

Explores business tax topics that provide current/future significant professional tax service opportunities such as specialized applications of business taxation. Intended for graduate students in the tax track of the Professional Program in Accounting.

COURSE OBJECTIVES

1. To supplement the core tax knowledge and its application that has been presented in the Professional Program tax curriculum
2. To raise awareness of current specialized tax service opportunities.
3. To understand how specialized tax service opportunities will continue to evolve in a dynamic business and tax legislative environment.
4. To enhance communication, teamwork, and relationship skills relevant to a tax practice
5. To develop a framework for strategic selling of professional tax services

LEARNING OUTCOMES

1. Understand the roles that a tax professional fulfills delivering a broad and relevant array of services.
2. Understand how certain current specialized tax service applications provide value to businesses.
3. Prepare for a more effective transition as a professional tax service provider.

PREREQUISITES

Students may not enroll in this course until they have successfully completed Accounting 611.

ACADEMIC INTEGRITY

Aggie Honor Code:
“An Aggie does not lie, cheat, or steal or tolerate those who do.”

Upon accepting admission to Texas A&M University, a student immediately assumes a commitment to uphold the Honor Code, to accept responsibility for learning and to follow the philosophy and
rules of the Honor System. Students will be required to state their commitment on examinations, research papers, and other academic work. Ignorance of the rules does not exclude any member of the Texas A&M University community from the requirements or the processes of the Honor system. For additional information please visit: http://www/tamu.edu/aggiehonor/.

On course work, assignments, and examinations at Texas A&M University, you will be asked to sign the following Honor Pledge:
"On my honor, as an Aggie, I have neither given nor received unauthorized aid on this academic work."

ASSIGNMENTS AND USE OF CLASS TIME

Pedagogically, the foundations of this course are discussions. A unique aspect of this class is that many of our classes will be led by distinguished guest lecturers who will be sharing their professional perspective on various tax topics and their application. A tentative schedule of the topics which we will cover and the guest speakers is attached.

Students rely heavily on each other to prepare assigned problems and readings in advance of each class meeting. Everyone is expected to contribute to the class discussion and help us avoid a lecture-type classroom particularly when a guest lecturer participates. Our attitude is that everyone has something to contribute and everyone has something to learn from the contributions of others.

Make-up Policy: If an absence is excused, the student will be allowed to make up work within 30 calendar days from the last day of the absence. To be excused the student must notify his or her instructor in writing (acknowledged e-mail message is acceptable) prior to the date of absence, and provide appropriate documentation for the absence. In cases where advance notification is not feasible (e.g. accident or emergency) the student must provide notification by the end of the second working day after the absence, including an explanation of why notice could not be sent prior to the class. The reasons absences are considered excused by the university are listed below. See Student Rule 7 for details (http://student-rules.tamu.edu/rule7.htm). The fact that these are university-excused absences does not relieve the student of responsibility for prior notification and documentation. Failure to notify and/or document properly may result in an unexcused absence. Falsification of documentation is a violation of the Honor Code.

1. Participation in an activity that is required for a class and appears on the university authorized activity list
2. Death or major illness in a student’s immediate family
3. Illness of a dependent family member
4. Participation in legal proceedings or administrative procedures that require a student's presence
5. Religious holy day
6. Illness that is too severe or contagious for the student to attend class
a) Injury or illness of three or more class days -- student will provide a medical confirmation note from his or her medical provider within one week of the last date of the absence (see Student Rules 7.1.6.1)

b) Injury or illness of less than three class days – student will provide the following within one week of the last date of the absence: (i.) Texas A&M University Explanatory Statement for Absence from Class form available at http://shs.tamu.edu/forms.htm, or (ii.) Confirmation of visit to a health care professional affirming date and time of visit

7. Required participation in military duties

8. Other absences may be excused at the discretion of the instructor with prior notification and proper documentation

**GRADING**

Students will be evaluated in this course based on the extent to which they have accomplished the course objectives. Accordingly, evaluations will be based on:

<table>
<thead>
<tr>
<th>Assigned projects</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject and speaker journal</td>
<td>150</td>
</tr>
<tr>
<td>Research projects</td>
<td>100</td>
</tr>
<tr>
<td>Class participation</td>
<td>100</td>
</tr>
<tr>
<td>Final project</td>
<td>150</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>500</strong></td>
</tr>
</tbody>
</table>

Clearly, you must participate in class to share your ideas with others. Because many of the class sessions will be led by outside professionals, my expectation is that you will be engaged as evidenced by your attention and by your questions to the speakers. Given below is a description of how I propose to assess your class contributions:

**Outstanding Contributor:** Contributions in class reflect thorough preparation. Ideas or questions offered are usually substantive, provide one or more major insights as well as direction for the class. Arguments, when offered, are well substantiated and persuasively presented. If this person were not a member of the class, the quality of the discussions would be diminished significantly.

**Good Contributor:** Contributions in class reflect thorough preparation. Ideas or questions offered are usually substantive, provide good insights and sometimes direction for the class. Arguments, when presented, are generally well-substantiated and are often persuasive. If this person were not a member of the class, the quality of the discussion would be diminished considerably.

**Adequate Contributor:** Contributions in class reflect satisfactory preparation. Ideas or questions offered are sometimes substantive, provide generally useful insights, but seldom offer a major new direction for the discussion. Arguments are sometimes presented, and are fairly well substantiated and sometimes persuasive. If this person were not a member of the class, the quality of the discussions would be diminished somewhat.
Non-participant: This person has said little or nothing in this class to date. Hence, there is not adequate basis for evaluation. If this person were not a member of the class, the quality of the discussions would not be changed. This category includes those that miss classes.

Unsatisfactory Contributor: Contribution in class reflects inadequate preparation. Ideas or questions offered are seldom substantive; provide few, if any, insights; and never a constructive direction for the class. Integrative comments and effective arguments are absent. Class contributions are, at best, "cherry picking" efforts making isolated, obvious, or confusing points. If this person were not a member of the class, valuable air time would be saved.

COLLEGE POLICIES

We have beautiful and state-of-the-art classrooms in the Wehner Building. We want to maintain the high quality of these classrooms for students of future years. Thus, it is necessary for you to adhere to the established policy of NO BEVERAGES, FOOD, TOBACCO PRODUCTS, OR ANIMALS (unless approved) within Wehner Building Classrooms.

ADA STATEMENT

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please contact the Department of Student Life, Services for Students with Disabilities in Room B118 of Cain Hall, or call 845-1637.
<table>
<thead>
<tr>
<th>Week</th>
<th>Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Introduction</td>
</tr>
<tr>
<td></td>
<td>Strategic Selling of Professional Tax Services</td>
</tr>
<tr>
<td>2</td>
<td>Business Tax Credits and Incentives</td>
</tr>
<tr>
<td>3</td>
<td>International Transfer Pricing</td>
</tr>
<tr>
<td>4</td>
<td>International Structuring and Intellectual property</td>
</tr>
<tr>
<td>5</td>
<td>Mergers and Acquisitions</td>
</tr>
<tr>
<td>6</td>
<td>State and Local Taxation</td>
</tr>
<tr>
<td>7</td>
<td>Compensation –Current Tax Issues</td>
</tr>
<tr>
<td>8</td>
<td>Tax Aspects of Debt Restructuring</td>
</tr>
<tr>
<td>9</td>
<td>Investment Fund Tax Issues</td>
</tr>
<tr>
<td>10</td>
<td>IRS Representation</td>
</tr>
<tr>
<td>11</td>
<td>IFRS and Tax</td>
</tr>
<tr>
<td>12</td>
<td>Succession Planning</td>
</tr>
<tr>
<td>13</td>
<td>Financial Planning</td>
</tr>
<tr>
<td>14</td>
<td>Value Added Tax</td>
</tr>
</tbody>
</table>