

Is there a similar undergraduate course? Yes No If so, how does this graduate course differ?

Discipline Prefix: MGMT If more than one provide rationale:

Credits: 03

Level: 7000 8000 9000

Brief rationale for level choice: All our graduate courses share the 900 level.

Additional Requirements: Laboratory Hours: 0 Pre-Practicum Hours: 0 Practicum Hours: 0
Fieldwork Hours: 0 Other (specify): none

Prerequisite course(s) if any: None

This course will be: a Required Course an Elective Special/Note: _____

Course is a replacement for MGMT 9032- Advanced Financial Accounting Issues
(Course Number/Name): _____

Has the course been offered previously as a "Topics" course? Yes No

If yes, How often? Fall 2011

What is the Expected Average Enrollment?: 45-60

Which semester will this course first be offered?: Spring 2021 How often thereafter to be offered?: Every Spring

Does this course affect offerings in any other department or program? Yes No If yes, please explain.

Is this an Extended Campus course? Yes No

**GRADUATE COUNCIL
NEW COURSE PROPOSAL**

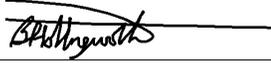
Course syllabus must be attached and completed according to Fitchburg State guidelines.

Course Syllabus is Attached

[Print Form](#)

Reviewed by Dean: _____

Required Signatures—Graduate and Continuing Education New Course Approval

Course Developer:  Date: 09/30/2021

Department Chair: _____ Date: _____

Graduate Council Chair: _____ Date: _____
(Indicates Graduate Council approval)

President: _____ Date: _____

Fitchburg State University
School of Online Graduate and Continuing Education
Department of Business Administration
Dr. Beverley Hollingsworth
Spring B 2021
Office: Percival G 08B 978-665-3567/ bholling@fitchburgstate.edu

Course

MGMT XXXX Taxation for Managers

Course Description: This course is designed in general for managerial decision making. It offers a broad knowledge of how taxes affect assets prices and the financial and operational structure of firms. The design focuses on an integration of tax and financial accounting and emphasizes differences and tradeoffs between taxation and financial accounting of transactions. Course readings examine industry practice. Special emphasis is placed on how income tax laws affect executive business and investment decisions.

Required Text:

Principles of Taxation for Business and Investment Planning 2021 Edition
24th Edition

By Sally Jones and Shelley Rhoades-Catanach and Sandra Callaghan

ISBN10: 1260247813

ISBN13: 9781260247817

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Additional Course Materials

To fulfill course objectives, topics will be examined through assigned chapter reading, and their application in current literature. Business journals and professional websites not limited to the list below will be utilized.

Journals

Journal of Taxation, Journal of Accounting and Taxation, Journal of American Taxation Association (JATA) Journal of Forensic Accounting, Journal of International Accounting Auditing, and Taxation, Journal of Accounting of Investments, Accounting & Finance, Accounting Technology, Accounting Today, Journal of Accountancy, Journal of International Accounting, The CMA Journal, and The New York Times, Strategic Finance , The Wall Street Journal.

Internet Websites

American Taxation Association, American Institute of Certified Public Accountants (AICPA), Internal Revenue Service (IRS) International Federation of Accountants (IFAC) Institute of Management Accountants (IMA), International Accounting Standards Committee (IASC), and Securities and Exchange *Commission (SEC)*

Course Objectives

- Explain how transaction costs and hidden action problems affect tax problems
- Distinguish between effective tax planning and tax minimization.
- Understand that tax planning is a tax-favored activity

- Recognize that tax rules are designed to achieve socially desirable outcomes.
- Understand and illustrate the advantage of deferring taxation.
- Explain the importance of capital gains treatment for shareholders.
- ; Determine when demand loans are useful tax planning tools.
- Explain why it may be beneficial to overfund a defined benefit pension plan.

Technology Initiatives

Students registered for this course will utilize technology as a research and communication tool.

Fitchburg State University Library online services may be accessed through the University's Homepage at www.fitchburgstate.edu/library

Course Requirements

1. Professional attitude, behavior and performance demonstrated by timely completion of assignments, active productive participation in class discussion and activities.

General Student Responsibilities

All students must be fully prepared to discuss the assigned readings and actively participate in classroom activities. Each student is responsible for completing all course requirements and for keeping up with all activities of the course.

Attendance and Participation:

The discussion board serves the purpose of attendance and participation.

Please post your initial response by day 3 of this course by 23:59 EST (late assignment policy will be effective). Provide substantive comments on two of your classmates' posting by day 7 at 23:59 EST.

Participation Policies - Discussion Board:

For the purpose of this course, participation will be assessed based on your posted responses to the Discussion Board. Your participation will be graded on your initial response (due on Saturday day 3 of the week in which a discussion question is posed) as well as your response to the two postings of your classmates (which is due on day 7) will form a part of your overall grading for the course. This policy will be employed for the duration of the course. If you choose to participate beyond the prescribed total

of 3 responses (including your initial), you may do so. Your participation will be assessed on the depth and breadth of your contribution. You cannot merely agree. There must be some rationale for your response. This means that whether you agree or dissent with the author's point of view, you should add sound arguments supported by course content and real-life scenarios (where appropriate), as a basis for the position you are taking. Your grades for participation will reflect the level of substantive and constructive input that you contribute. As you submit your responses please make an effort to be sensitive to the tone of your comments, keeping in mind that our goal is to collaborate, and avoid the use of a negative or combative tone. Your input should be constructive and always respectful.

Disabilities Accommodation

Students requiring course alterations or accommodations due to a disability or emergency medical condition, please meet with me as soon as possible. You should also work with the Disability Services Office (978-665-4020). They will provide you with the forms we will need to determine the particular accommodations that your situation merits.

Submission of Assignments

Students studying accounting will realize that to master the subject, they must put in extra work. This involves consistent practice doing assigned problems and exercises, as well as research. Homework assignments are listed on the final pages of the syllabus with the respective due dates. Completed homework must be submitted in Blackboard in the respective folder under course content or when McGraw-Hill Connect is used by 11:59pm on day 7 of the electronic week. This will make the submission process more effective and eliminate discrepancies in submission dates. Submitted work must include (1) Student's name; (2) Chapter and problem number.

All assigned work must be completed using the available excel spreadsheets, or typed double-spaced where necessary using APA format. A reference page must accompany all work that involves research. Turn it in software will be used in the grading of written assignments. This means that if you use an article in your assignment, you should give credit to the author for using their work. No hand written assignments will be accepted.

Fitchburg State University Academic Honesty Policy

This policy will be enforced in this course. Refer to Fitchburg State University catalog for details.

Late assignments/makeup examinations

All assignments must be turned in and examinations taken on the assigned dates.

Work submitted after due date will receive a grade reduction of 40% or zero. Students with extenuating circumstances such as a medical emergency must provide written proof of such event, to avoid a grade of zero. Students with other emergencies must report via email or a phone message with 24 hours of the due date of assignment or receive a penalty of 40% for late assignments. Late assignments will not be accepted after days of an emergency notification. Make up examinations will only be offered at the discretion of the instructor in cases of family or medical emergencies.

Final Case Study -Project Report

Each student will submit to the instructor for approval— a written outline of the case study or taxation topic to be analyzed or researched and presented in the final project report —by a mid-semester date. The topic must be chosen from themes discussed in this course. The project must reflect the application of concepts in a real life taxation environment. A student must obtain the instructor's permission to change a topic after approval. The final report must

be submitted on the specific date in the syllabus. Your research should be in sufficient depth to exceed the extent to which the text covers the material. This is a research paper or case study, not an opinion paper. If you do not understand the difference, speak with me before you begin. Because this is a taxation class, you must address how the topic impacts Taxation Decision Making for Managers. Papers/ Case Study Analysis report should be a minimum of 7 double spaced full pages long, a maximum of 9, concisely written in a font this size (12), grammatically correct and spell checked. You should have an additional page for references. Use no fewer than 10 resources, NOT including your text, which you may also cite. The Internet should NOT be your only resource. If you are unfamiliar with the APA guidelines on plagiarism, read them on the Internet. The following site is helpful. http://www.library.cornell.edu/newhelp/res_strategy/citing/mla.html or at the library, and be careful not to plagiarize.

Discussion Questions Due Dates

Day		Original Weekly – Discussio 11;59 pm
03/17/2021	Day 3	Week 1
03/24/2021		Week 2
03/312021		Week 3
04/07/2021		Week 4
04/14/2021		Week 5
04/21/2021		Week 6
04/28/2021		Week 7

Assignment Due Dates

	Day 7	11: 59 pm
03/21/2021		Week 1

03/28/2021		Week 2
04/03/2021		Week 3
04/10/2021		Week 4
04/17/2021		Week 5
04/24/2021		Week 6
04/28/2021		Week 7

Course Grading Policy

Grades will be determined as follows:

Discussion Questions	30%
Assigned Individual Case Analyses	25%
Final Individual Project	20%
McGraw-Hill	
Connect	<u>25%</u>
	100%

Fitchburg State University Grading Policy

Students may be awarded a total of 100 percentage points for this course, consisting of the following weights applying the criteria stated in the included rubric and consisting of the following weights per the Fitchburg State University Catalog.

	Grading System	
4.0	95-100	A
3.7	92-94	A-
3.5	89-91	A-/B+
3.3	86-88	B+
3.0	83-85	B
2.7	80-82	B-
2.5	77-70	B-/C+
2.3	74-76	C+

2.0	71-73	C
0.0	0-70	
W	Withdrawn	
IN	Incomplete	
IP	In Progress	

Course Outline

Date	Chap #	Topic/Reading	Assignment
03/21/2021		Introduction to Tax Strategy	
03/27/2021		Tax Law Fundamentals	Tax Planning Problem # 6 & 7.
04/03/2021		Choosing the Optimal Organizational Form	Exercise # 2, Tax Planning Problems # 2. Case Study # 1 Submission
04/10/2021		Implicit Taxes and Clienteles, Arbitrage,	Exercise # 1, Tax Planning Problem # 3.

		Restrictions, and Frictions	
04/14/2021		Nontax Cost of Tax Planning	Exercise # 4, Tax Planning Problem # 3.
04/17/2021		Marginal Tax Rates and Dynamic Tax Planning Considerations	Exercise # 4, Tax Planning Problem # 3. Case Study # 2 Submission
04/24/2021		Compensation Planning	Tax Planning Problems # 1.
05/02/2021		Final Case Study Submission	