

# MAC 8329: Tax Research, Policy & Ethics

This course introduces the students to the various sources of tax authority, both primary and secondary, and various research methodologies, techniques, and practices, including the application of internet-based research, used for in-depth analysis of tax issues. Students will examine the tax policy, economic impact and political considerations underlying tax legislation, and will develop and enhance their writing skills, with emphasis on analytical reasoning and communication of conclusions. The course will also provide a framework to address common ethical issues confronting today's tax practitioners, focusing collectively on guidance from Treasury Department Circular No. 230, AICPA Standards of Tax Practice and the Internal Revenue Code's penalty provisions.

**Credits:** 1.5

**Program:** MAC (Accounting and Business Taxation)