

**College of San Mateo**  
**Official Course Outline**

1. **COURSE ID:** ACTG 665MW    **TITLE:** IRS Representation & Ethics  
**Units:** 0.5 units    **Hours/Semester:** 8.0-9.0 Lecture hours; and 16.0-18.0 Homework hours  
**Method of Grading:** Pass/No Pass Only

2. **COURSE DESIGNATION:**

**Degree Credit**  
**Transfer credit:** CSU

3. **COURSE DESCRIPTIONS:**

**Catalog Description:**

A survey course to learn how to handle audit issues from examination to appeals, as well as challenging and appealing penalties and negotiating penalty settlements. The course will also explore the IRS collection process and matters including offers in compromise and installment agreements. The ethics section covers standards of professional conduct and business practices adhered by tax professionals. Meets continuing education requirements. For students who have taken this course and wish to repeat the course to meet a legally mandated training requirement, please file a Petition to Repeat for enrollment approval. [CPE Hours: CPA 8; EA, CTEC 6]

4. **STUDENT LEARNING OUTCOME(S) (SLO'S):**

Upon successful completion of this course, a student will meet the following outcomes:

1. Discuss the terminology, concepts, principles, and ethics used to apply the rules of taxation for IRS Representation and Ethics.
2. Using the proper formats, perform the calculations and explain the steps to apply the rules of taxation for IRS Representation and Ethics.

5. **SPECIFIC INSTRUCTIONAL OBJECTIVES:**

Upon successful completion of this course, a student will be able to:

1. Terminology: Define commonly used terminology.
2. Apply Rules: Apply the rules of taxation issued by authoritative governmental entities.
3. Prepare Tax Forms: Prepare commonly required tax forms.
4. Ethics: Identify and analyze ethical standards issued by professional organizations.

6. **COURSE CONTENT:**

**Lecture Content:**

1. History of IRS Representation and Ethics for Tax Professionals
2. Current Federal regulations related to IRS Representation and Ethics for Tax Professionals
3. Completion of Federal tax forms related to IRS Representation and Ethics for Tax Professionals
4. Legal liabilities related to IRS Representation and Ethics for Tax Professionals
5. Ethical responsibilities related to IRS Representation and Ethics for Tax Professionals
6. Expected future developments related to IRS Representation and Ethics for Tax Professionals

7. **REPRESENTATIVE METHODS OF INSTRUCTION:**

Typical methods of instruction may include:

- A. Other (Specify): • Lecture/discussion of major aspects of IRS Representation and Ethics for Tax Professionals. • Weekly readings on IRS Representation and Ethics for Tax Professionals. • Weekly workbook assignments and exercises in which students apply tax knowledge. • Preparation of related tax returns.

8. **REPRESENTATIVE ASSIGNMENTS**

Representative assignments in this course may include, but are not limited to the following:

**Writing Assignments:**

Completion of required tax forms in class based on cases.

**Reading Assignments:**

Readings on tax regulations and accounting practices applicable to tax compliance.

9. **REPRESENTATIVE METHODS OF EVALUATION**

Representative methods of evaluation may include:

- A. Exams/Tests
- B. Quizzes
- C. • Quizzes on tax regulations and their applications to tax returns. • Graded exercises on the preparation of tax returns, applying concepts to best advantage to reduce overall tax liability. • Final examination on tax regulations and their application to IRS Representation and Ethics for Tax Professionals.

10. **REPRESENTATIVE TEXT(S):**

Other:

- A. Current IRS publications and current professional literature

**Origination Date:** September 2017

**Curriculum Committee Approval Date:** October 2017

**Effective Term:** Fall 2018

**Course Originator:** Rosemary Nurre