

ACFI 896
Spring 2023
Office: 270B Paul College
Hours: Email me for an appointment

Dr. John Hasseldine
(603) 862-3342
e-mail: john.hasseldine@unh.edu

UNIVERSITY OF NEW HAMPSHIRE PAUL COLLEGE

ADVANCED TOPICS IN TAXATION

- I. Required textbook: Chris Evans et al., *Comparative Taxation: Why Tax Systems Differ*. Fiscal Publications, 2017.

Extensive handouts will be distributed in class. Occasionally you will be asked to access articles online from the UNH Library.

II. Course Objectives:

This class has several main objectives.

1. To provide students with an explanation of the U.S. tax system, how it affects people and businesses and how it might be made better
2. To provide students with an understanding of tax policy, administration and enforcement, and research that relates to the tax system
3. To provide students with an introduction to how tax systems work in foreign countries
4. To provide students with an understanding as to how international transactions are subject to tax
5. To broaden students' perspectives and encourage independent thinking on the topic of tax

Class discussion will be based around the selected textbook chapters and articles distributed in class. **You will all be expected to share your opinions on the topic being discussed. Those who do not volunteer their views will be called upon to share them.** We all benefit from different perspectives and experiences being voiced. Professionalism and positive participation include verbal comments and questions, answering the Instructor's questions, taking part in class discussion, supporting other students as they participate, respect for others etc.

Students will be asked to orally report on a "tax news item", that they have found, to the rest of the class. This report is a 5 minute of presentation.

III. Indicative Course Outline (subject to alteration e.g. with guest lectures):

<u>TOPICS</u>	<u>CHAPTER</u>
1. Introduction to Course / Ethics / Terminology	1
2. Tax Systems at the Inter-Country Level	2
3. Tax Systems at the Intra-Country Level	3
4. Role and Regulation of Tax Preparers Tax Knowledge Management	
5. Personal Income Taxes	4
6. Corporate Income Taxes How much tax do companies pay? Tax avoidance and Corporate Social Responsibility	5
7. Capital and Wealth Taxes	6
Consumption Taxation	7
Environmental Taxes	8
8. Complexity and Compliance Costs	10
9. Tax Administration and Enforcement	
10. Tax Compliance	11
11. Tax Policy and Tax Reform	12
12. International Tax – Introduction	9
Jurisdictional Rights	
Double Tax Treaties and Relief	
Transfer Pricing	
13. Individual Presentations (w/c April 26 and May 3)	
IV. <u>Assessment:</u>	
A. Individual Country Assignment	20%
B. Class Preparedness and Participation (includes “Tax news item”)	15%
C. Mid Term Exam	20%
D. Individual Presentation	15%
E. Comprehensive Final Exam	30%

Two further handouts deal with items A and D.

The nature and structure of the mid-term and final exams will be discussed in class.

A separate handout outlines the parameters of the individual presentation. Each student will choose a topic/issue to research, write-up and present to class (details to be discussed later in the semester).

Presentations will be scheduled for the class sessions in the weeks commencing April 26 and May 3.

General Class Participation:

I look forward to getting to know you and hope that you will be able to share with me as class participation is a necessary component of the course. Using a cell phone or social media during class will adversely impact on the grade for participation. Do not assume full marks for Class Participation unless you have attended all classes and contributed to class. We can all benefit from different perspectives and experiences with active class discussions. Professionalism and positive participation include verbal comments and questions, answering the Instructor's questions, taking part in class discussion, supporting other students etc.

Class etiquette:

Disruptive conduct should be avoided in the classroom. This includes talking when others are speaking, leaving the class during lectures or exams (without prior permission) and habitually arriving late. **Laptops and Cell phones should be turned off and muted** unless otherwise advised. Cell phones can be checked during class breaks.

This is a Masters class. Therefore, I fully expect you to behave professionally. I reserve the right to deduct points for any of the following: failure to be prepared for class, monopolizing class time, sleeping in class, disrupting class with chatter between classmates, reading the newspaper, studying for other courses, using cell phone, text messaging on wireless devices, making impolite or insensitive comments, or conducting inappropriate behavior. I am observant and will note any of these actions and deduct points when necessary.

Statement on classroom-behavior expectations: To ensure a climate of learning for all, disruptive or inappropriate behavior may result in exclusion (removal) from this class. Therefore, cell phone/pda, etc. use, including text messaging, and videotaping and recording is **not permitted in this class by Faculty Senate rule unless by instructor permission.**

If you have a compelling reason for missing a class, please email me before hand to let me know.

- V. Other: Please make contact with me if you have any concerns on the class or other issues (e.g. disability or learning issues) that you need to discuss.

The University's Student Rights, Rules and Responsibilities define and discuss academic honesty as follows:

“Honesty is a core value at the University of New Hampshire. The members of its academic community both require and expect one another to conduct themselves with integrity. This means that each member will adhere to the principles and rules of the University and pursue academic work in a straightforward and truthful manner, free from deception and fraud.”

For further reference, see the following websites:

- University Academic Honesty Policy: <https://www.unh.edu/student-life/academic-honesty-policy>

You are expected to complete the work individually on exams and individual assignments. You should work with members within your group for groupwork projects. You are expected to cite appropriate references. Academic dishonesty will likely mean at least a failing grade in that piece of assessment.

Statement on emotional or mental health distress: Your academic success in this course is very important to me. If, during the semester, you find emotional or mental health issues are affecting that success, please contact <https://www.unh.edu/pacs/> (PACS) (3rd fl., Smith Hall; 603 862-2090/TTY: 7-1-1) which provides counseling appointments and other mental health services.