# Scope & Sequence

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| **Course Name:** Revenue, Taxation, and Regulation  **TSDS PEIMS Code:** 13018500 | | | **Course Credit:** 1.0  **Course Requirements:** Grade Placement 10 – 12.  **Prerequisites:** None.  **Recommended Prerequisites:** Principles of Government and Public Administration or Accounting I and II. |
| **Course Description:** Revenue, Taxation, and Regulation provides an overview of law and investigative principles and follows agency procedures to examine evidence and ensure revenue compliance. In addition, students will learn to facilitate clear and positive communication with taxpayers and become familiar with data analysis systems and revenue-related financial problems. Students will prepare projects and class activities to simulate the skills needed to enforce legal compliance and regulatory standards. | | | |
| **NOTE:** This is a suggested scope and sequence for the course content. This content will work with any textbook or instructional materials. If locally adapted, make sure all TEKS are covered. | | | |
| **Total Number of Periods**  **Total Number of Minutes**  **Total Number of Hours** | 175 Periods  7,875 Minutes  131.25 Hours | \*Schedule calculations based on 175/180 calendar days. For 0.5 credit courses, schedule is calculated out of 88/90 days. Scope and sequence allows additional time for guest speakers, student presentations, field trips, remediation, extended learning activities, etc. | |
| **Unit Number, Title, and Brief Description** | **# of Class Periods\***  (assumes 45-minute periods)  Total minutes per unit | **TEKS Covered**  **130.209. Knowledge and skills** | |
| **Unit 1: Professional Standards and Employer Expectations**  This unit is designed to inform students about expectations for employability skills, professional standards, and personal characteristics. Expectations include effective communication skills, teamwork and collaboration, ethics, integrity, and time-management skills. Students will be given multiple opportunities to review, discuss, and demonstrate these skills and personal qualities in classroom activities and ethical decision-making scenarios in this unit and throughout the course. | 10 Periods  450 Minutes | (1) The student demonstrates professional standards/employability skills as required by business and industry. The student is expected to:  (A) communicate effectively with others using oral and written skills;  (B) demonstrate collaboration skills through teamwork;  (C) demonstrate professionalism by conducting oneself in a manner appropriate for the profession and workplace;  (D) demonstrate a positive, productive work ethic by performing assigned tasks as directed;  (E) show integrity by choosing the ethical course of action and complying with all applicable rules, laws, and regulations; and  (F) demonstrate time-management skills by prioritizing tasks, following schedules, and tending to goal-relevant activities in a way that uses time wisely and optimizes efficiency and results. | |
| **Unit 2: Investigation and Evidence Collection**  Students will participate in simulations of investigations and collection processes. Students will collect and analyze evidence, interview clients, and organize facts in an ethical and legal manner. Students will also research and discuss how to identify and differentiate between relevant and irrelevant evidence and information, how to examine evidence of crimes and violations while preserving and observing the rules of evidence, and how to examine business, commercial, industrial, and agency records for accuracy and compliance.  Students will also participate in class activities to simulate persuasive techniques to gain cooperation, such as subpoenas and other ethically and legally acceptable means as well as conducting surveillance while recording facts about observed persons, objects, and events. In brief presentations and/or written reports, students will organize facts accurately, objectively, logically, and concisely and analyze matters that are prohibited or concern invasion of privacy. | 40 Periods  1,800 Minutes | (2) The student explores the investigation and evidence collection process in mock situations similar to regulatory commissions and agents. The student is expected to:  (A) investigate potential violators by exploring leads and conducting mock client interviews;  (B) model persuasive techniques to gain cooperation such as subpoenas and other ethically and legally acceptable means;  (C) identify and differentiate between relevant and irrelevant evidence and information;  (D) examine evidence of crimes and violations while preserving and observing the rules of evidence;  (E) examine business, commercial, industrial, and agency records for accuracy and compliance;  (F) organize facts accurately, objectively, logically, and concisely;  (G) analyze matters that are prohibited or concern invasion of privacy; and  (H) simulate conducting surveillance while recording facts about observed persons, objects, and events. | |
| **Unit 3: Agency Communication**  Communicate with the public and providing information without causing controversy is important for people working in taxation and regulation agencies. In this unit, students will simulate releasing public information to minimize controversy and demonstrate the ability to present authoritative advice to interested parties. Students will also prepare a project and/or participate in a class activity that analyzes the common accounting problem of costs deviating from standards, identifies problems that arise regarding flow of information after research responsibilities are assigned and completed, and creates a solution to the problem of information flow and communication. In a unit culminating activity, students will compare and contrast ways to coordinate work and organize information with others performing similar tasks. | 40 Periods  1,800 Minutes | (3) The student analyzes the process of agency communication with the public. The student is expected to:  (A) analyze the common accounting problem of costs deviating from standards;  (B) compare and contrast ways to coordinate work and organize information with others performing similar tasks;  (C) simulate releasing public information to minimize controversy;  (D) identify problems that arise regarding flow of information after research responsibilities are assigned and completed;  (E) create a solution to the problem of information flow and communication; and  (F) demonstrate the ability to present authoritative advice to interested parties and acquainting them with available services. | |
| **Unit 4: Critical-Thinking and Problem-Solving Skills**  Working in a taxation and regulation agency requires critical-thinking and problem-solving skills. In this unit, students will learn how to collect and analyze data, recognize problems and apply recommendations looking through mock reports. Students will then explore and identify different noncompliant practices and produce mock reports to provide a basis for handling similar cases or audits. | 45 Periods  2,025 Minutes | (4) The student uses critical-thinking and problem-solving skills for revenue, taxation, and regulation by analysis and interpretation of accounting data and collection activities. The student is expected to:  (A) analyze data to identify matters needing negotiations for resolution;  (B) explore and identify different noncompliant practices;  (C) recommend application of administrative and judicial remedies; and  (D) produce mock reports to provide a basis for handling similar cases or audits. | |
| **Unit 5: Investigations and Enforcement**  In this unit students will conduct dimensional, operational, and process inspections, monitor a variety of quality characteristics, and research consequences of degrees of noncompliance. Students will also discuss how to secure expertise and make referrals as needed.  Students will then prepare and present course culmination projects that include a simulation of history and circumstances of violations and simulate the skills needed to enforce legal compliance and regulatory standards. | 40 Periods  1,800 Minutes | (5) The student is expected to scrutinize regulatory investigations and enforcement. The student is expected to:  (A) conduct dimensional, operational, and process inspections;  (B) measure compliance with standards, specifications, and requirements;  (C) monitor a variety of quality characteristics;  (D) research consequences of degrees of noncompliance;  (E) investigate history and circumstances of violations; and  (F) secure expertise and make referrals as needed. | |