

IUPUI GAC Reviewer Form

Reviewer:

School:

Department:

Email:

Date Reviewed:

Documents Reviewed: *Abstract for the Master of Science in Taxation (MST) at Indiana University Purdue University Indianapolis (IUPUI).*

Summary of Proposal:

1. Are the goals clear and achievable?

Yes.

2. Is the program academically sound?

Please see my comments below.

3. Are faculty resources available to offer this certificate without undercutting other key missions of the unit?

If there are twelve (12) Kelley instructors available to teach required and elective courses in the curriculum,¹ why is there a need for Law School faculty/courses?²

It is unclear if there are adequate faculty resources in the absence of the Law School Faculty (*Proposal page 12*) and the Law School courses (*Proposal pages 6 and 10*).

In reply to question 5 of this Review, I raise related concerns.

¹ The Proposal on page 12, lists seven (7) Kelley School of Business Tenure-Track Accounting Faculty, one (1) Program Chair, and four (4) adjuncts.

² Courses taught at the Law School are listed on pages 6 and 10 of the Proposal. The Proposal on page 12 lists Lawrence A. Jegen III, Thomas F. Sheehan Professor of Tax Law and Policy, as "IU School of Law Indianapolis Faculty Who Teach Tax Related Courses".

4. Is there overlap, either real or potential, with any other unit that could harm the program or be exploited to help the program?

Please see my reply to question 5 below. It is unclear whether there has been any coordination with the Law School faculty or Administration regarding overlap or regarding “approvals” for MST students to take Law School courses.

5. My recommendation, comments/concerns regarding this proposal.

(a) Comment re Indiana University School of Law – Indianapolis Tax Courses

- i. The Proposal states that “In addition to the tax courses offered by the Kelley School, MST students could, with approval, take tax courses at the Indiana University School of Law Indianapolis.”³ The Proposal then lists such courses taught at the Law School⁴, and lists Lawrence A. Jegen III, Thomas F. Sheehan Professor of Tax Law and Policy as “IU School of Law Indianapolis Faculty Who Teach Tax Related Courses.” (*Proposal page 12*)
- ii. Who is authorized to approve students in the degree program to take courses at the Indiana University School of Law–Indianapolis? Has approval been sought and received by the Law School for this cross-registration? It could be the case that Vice Dean Paul Cox of the Law School or Dean Gary Roberts would be appropriate

³ On page 7 of the Proposal, in a section entitled “MST Curriculum” (and repeated on page 9 of the Proposal in a section entitled “Describe the proposed curriculum”), the following full paragraph appears:

“In addition to the tax courses offered by the Kelley School, MST students could, with approval, take tax courses at the Indiana University School of Law Indianapolis. See Exhibit 1 for descriptions of the tax courses used to support the MST offered by Kelley Indianapolis.”

Exhibit 1, on pages 22 – 23 of the Proposal, provides as follows:

“The following are course descriptions for tax already used in the Kelley Indianapolis MSA program. Course descriptions follow the listing of courses. In addition to the tax courses offered by the Kelley School, MST students could, with approval, take tax courses at the Indiana University School of Law Indianapolis.”

⁴ On page 6 and repeated on page 10 of the Proposal, a table of “MST Coursework” provides, *inter alia*:

Other Potential Elective Tax Courses
<i>Courses in the IU School of Law Indianapolis</i>
DN648 Income Taxation of Individuals, Fiduciaries, and Business Associations (4 cr.)
DN730 Taxation of Partnerships and Partners (2 cr.)
DN725 Taxation of Transferors, Fiduciaries, and Beneficiaries (3 cr.)
DN805 State and Local Taxation (2 cr.)
DN854 Seminar in Business and Estate Planning (2 cr.)
DN869 Taxation of Corporations and Shareholders (2 cr.)
DN893 Tax Procedure (2 cr.)
DN722 Trusts and Estates (3 or 4 cr.)
DN619 Debtor-Creditor Relations (3 cr.)
DN846 Corporate Reorganization and Bankruptcy (2 cr.)

persons to address this, if they haven't addressed it already. Perhaps the matter would be referred to the Law School's Curriculum Committee.

- iii. Has Professor Jegen been consulted on this proposal? As pointed out, Professor Jegen teaches tax courses. It occurred to me that at the very least, Professor Jegen would need to be consulted before non-Law students are enrolled in his classes. But, I would also think that other procedures at the Law School would need to be followed as well.
- iv. If the viability of MST Proposal depends on the Law School faculty or courses, I would like to know that all appropriate coordination has been done with the Law School. If the viability of the MST Proposal does not depend on the Law School faculty or courses, I would question why the Law School faculty and/or courses are listed in the Proposal.

(b) Comment re courses with same or similar names in Kelley School & Law School

- i. Some of the "Other Potential Elective Tax Courses" offered by the IU School of Law-Indianapolis have names identical to or very similar to courses listed in "Core Courses" and "Electives" . For example, I refer to "State and Local Taxation", which is identically titled in the Law School list and the list of Electives. (*Proposal pages 6 & 10*). Also, Partnerships and Corporate Tax courses have similar titles in the different categories. (*Proposal pages 6 & 10*) Do the non-Law School courses contain the same material as the Law School courses with identical/similar titles?
