Government and Public Administration: Revenue and Taxation
Career Pathway Plan of Study for Learners

This Career Pathway Plan of Study (based on the Revenue and Taxation Pathway of the Government and Public Administration Career Cluster) can serve as a guide, along with other career planning materials, as learners continue on a career path. Courses listed within this plan are only recommended coursework and should be individualized to meet each learner’s educational and career goals. *This Plan of Study, used for learners at an educational institution, should be customized with course titles and appropriate high school graduation requirements as well as college entrance requirements.

<table>
<thead>
<tr>
<th>EDUCATION LEVELS</th>
<th>GRADE</th>
<th>English/Language Arts</th>
<th>Other Required Courses and/or Degree Major Courses for Revenue and Taxation Pathway</th>
<th>SAMPLE Occupations Relating to This Pathway</th>
</tr>
</thead>
<tbody>
<tr>
<td>SECONDARY</td>
<td></td>
<td></td>
<td>*Career and Technical Courses</td>
<td>◀ Assessor</td>
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<td></td>
<td>9</td>
<td>English/Language Arts I</td>
<td>All plans of study should meet local and state high school requirements and college entrance requirements. Certain local student organization activities are also important including public speaking, record keeping and work-based experiences.</td>
<td>◀ Inspector General</td>
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<td>10</td>
<td>English/Language Arts II</td>
<td></td>
<td>◀ Internal Revenue Investigator</td>
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<td>11</td>
<td>English/Language Arts III</td>
<td></td>
<td>◀ Revenue Agent/Officer</td>
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<td>Foreign Language I</td>
<td></td>
<td>◀ Tax Attorney</td>
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<td></td>
<td></td>
<td>Foreign Language II</td>
<td></td>
<td>◀ Tax Auditor</td>
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<td>Foreign Language III</td>
<td></td>
<td>◀ Tax Examiner/Assistant/Clerk</td>
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<td>Foreign Language IV</td>
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<td>◀ Tax Policy Analyst</td>
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<td>Articulation/Dual Credit Transcribed-Postsecondary courses may be taken/moved to the secondary level for articulation/dual credit purposes.</td>
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<td>POST-SECONDARY</td>
<td></td>
<td>English Composition I</td>
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<td>13</td>
<td>Algebra or Calculus</td>
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<td></td>
<td></td>
<td>Foreign Language I</td>
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<td></td>
<td>14</td>
<td>Speech/Oral Communication</td>
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<td></td>
<td></td>
<td>Foreign Language II</td>
<td></td>
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<td>15</td>
<td>Political Science</td>
<td></td>
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<td></td>
<td>World Cultures</td>
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<tr>
<td></td>
<td>16</td>
<td>Continue courses in the area of specialization.</td>
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</tbody>
</table>

* CAREER AND TECHNICAL COURSES
- World Concepts and Themes
- Geography
- Information Technology Applications
- American Government and Comparative Political Systems
- Principles of Accounting
- Principles of Governance and Public Administration
- Internship Experience Recommended
- Revenue Compliance
- Analysis and Communication
- Data Analysis Systems
- Tax Law and Ethics
- Continue Courses in the Area of Specialization
- Community Service or Internship Recommended
- Complete Revenue and Taxation Major (4-Year Degree Program)
## Creating Your Institution’s Own Instructional Plan of Study

With a team of partners (secondary/postsecondary teachers and faculty, counselors, business/industry representatives, instructional leaders, and administrators), use the following steps to develop your own scope and sequence of career and technical courses as well as degree major courses for your institution’s plan of study.

1. **Crosswalk the Cluster Foundation Knowledge and Skills** (available at [http://www.careerclusters.org/goto.cfm?id=88](http://www.careerclusters.org/goto.cfm?id=88)) to the content of your existing secondary and postsecondary programs/courses.

2. **Crosswalk the Pathway Knowledge and Skills** (available at [http://www.careerclusters.org/goto.cfm?id=34](http://www.careerclusters.org/goto.cfm?id=34)) to the content of your existing secondary/postsecondary programs and courses.

3. Based on the crosswalks in steps 1 and 2, determine which existing programs/courses would adequately align to (cover) the knowledge and skills. These programs/courses would be revised to tighten up any alignment weaknesses and would become a part of a sequence of courses to address this pathway.

4. Based on the crosswalks in steps 1 and 2, determine what new courses need to be added to address any alignment weaknesses.

5. Sequence the **content** and **learner outcomes** of the existing programs/courses identified in step 3 and new courses identified in step 4 into a course sequence leading to preparation for all occupations within this pathway. (See list of occupations on page 1 of this document.)

6. The goal of this process would be a series of courses and their descriptions. The names of these courses would be inserted into the **Career and Technical Courses** column on the Plan of Study on page 1 of this document.

7. Below is a **sample result** of steps 1-6, and these course titles are inserted into the Plan of Study on page 1 of this document.

8. Crosswalk your state academic standards and applicable national standards (e.g., for mathematics, science, history, language arts, etc.) to the sequence of courses formulated in step 6.
Below are suggested courses that could result from steps 1-6 above. However, as an educational institution, course titles, descriptions and the sequence will be your own. This is a good model of courses for you to use as an example and to help you jump-start your process. Course content may be taught as concepts within other courses, or as modules or units of instruction.

The following courses are based on the Cluster Foundation Knowledge and Skills found at http://www.careerclusters.org/goto.cfm?id=88. These skills are reinforced through participation in student organization activities.

#1
**World Concepts and Themes:** This semester course will provide a foundation for all other social studies courses. Fundamental concepts and themes from various political, social and economic systems will be examined using specific historical events from the mid-18th century to the present. Emphasis will be on establishing the skills to critically analyze and interpret events from various time periods and regions and on how these events help shape the modern, global world in which we live.

#2
**Geography:** This semester course helps students develop broad geographic skills. In addition to learning the basics of world geography, students will learn how economics, culture, history, and political issues all influence geography, and how geography influences other disciplines.

The following courses are based on the Cluster Foundation Knowledge and Skills as well as the Pathway Knowledge and Skills found at http://www.careerclusters.org/goto.cfm?id=34. These skills are reinforced through participation in student organization activities.

#3
**Information Technology Applications:** Students will use technology tools to manage personal schedules and contact information, create memos and notes, prepare simple reports and other business communications, manage computer operations and file storage, and use electronic mail, GIS and Internet applications to communicate, search for and access information.

#4
**American Government and Comparative Political Systems:** This course is designed to give students an analytical description of government and politics in the United States and provide students with an understanding of working political systems different from that of the United States. This course involves the study of concepts used to interpret U.S. politics as well as exposure to concepts and theories used to explain comparative political phenomena. Students will be familiar with the institutions, groups, beliefs, cultures and ideas that comprise the U.S. political system.

#5
**Principles of Accounting:** This course introduces basic accounting through examination of generally accepted accounting principles, the purpose and nature of accounting systems, the accounting cycle, and their relation to function.

#6
**Principles of Governance and Public Administration:** This course stresses important principles of governance including use of appropriate communication formats to facilitate the flow of ideas and information among various levels of government and the public being served, application of democratic principles in the process of governmental and administrative policy making to achieve the public will, and implementation of plans and policies to respond to public health, safety and environmental needs. Students will also learn what it takes to lead a government or public administration agency, learn to develop an organization vision and strategic plan, learn about practices necessary to meet legal and ethical requirements to meet the public’s expectation for government and public administration, and learn how to administer human, financial, material and information resources in a manner that instills public trust. Students will develop a career plan to obtain employment and advance in government and public administration. An internship experience is recommended.

The following courses expose students to Pathway Knowledge and Skills found at http://www.careerclusters.org/goto.cfm?id=34 and should include an appropriate student activities.

#7
**Revenue Compliance:** Students will learn to interpret laws, apply investigative principles, and follow agency procedures to examine evidence and accomplish revenue compliance. Students will learn how to apply investigative skills to examine revenue compliance; utilize specialized investigative techniques, devices, and equipment to enhance an investigation; and utilize laws and legal interpretation to support search, seizure and enforcement.

#8
**Analysis and Communication:** The focus of this course is on acquisition, analysis and dissemination of information to facilitate clear and positive communication with taxpayers. Students will learn to document and report findings to promote factual understanding and minimize public controversy, and to disseminate information to ensure all stakeholders have equal opportunity to be informed.

#9
**Data Analysis Systems:** Students will develop necessary skills to design, develop, operate and inspect data analysis systems and procedures to discover revenue-related financial problems. Students will learn how to apply accepted principles of accounting, auditing, finance and law to resolve tax cases as well as to correct noncompliant financial practices and provide means of client restitution for previous non-compliance.

#10
**Tax Law and Ethics:** Students will develop skills necessary to ensure compliance with rules and laws of revenue and taxation and other applicable ethical standards. Students will study ethical issues raised by current events and discuss actions they would take to cause enforcement of disciplinary action as prescribed by tax law.