

**Salem State University
Bertolon School of Business
Winter 2026**

**Taxes, Society, and Justice
ACC 210: Section W1**

Professor: Dr. John F. McArdle
Class Meeting Times: Asynchronous Online
Course Dates: December 29, 2025 – February 6, 2026
Office Hours: By arrangement
Office: CC-219
Telephone: (978) 542-7416. However, email is best for contacting me
E-Mail: jmcardle@salemstate.edu
Credits: 3 Credits

Purpose of this syllabus: *This syllabus represents a learning contract between students and your instructor. By remaining a registered student in the course, you agree to be responsible for and also bound by the course policies outlined in it.*

Textbook:

None. All readings are provided on Canvas.

Notes on How to Effectively Communicate with Me:

This course is an **asynchronous online course** during the winter session, which runs from *December 29, 2025 until February 6, 2026*. The course materials and assignments are provided on Canvas. I have office hours by arrangement, as noted above. The best way to reach me outside of class or office hours is by email. If you send an email, please wait ***one business day*** for a response. ***Please make sure to add ACC 210 and include your section number of the course in the subject line of your email.*** That will help make sure that I prioritize it. ***Do not send a message using Canvas, as I may not receive it. Email is best.***

A large part of your success as a student involves developing an appropriate professional relationship with your professors. I invite you to write me via email when you have questions, and set up an appointment if you think it would be helpful for you. While I check my email daily, I cannot guarantee that I will be available to meet every day, given other obligations. So please provide at least two suggested times for a meeting in your email. I will respond and either confirm one with a Zoom link, confirm that we will meet in my office, or propose an alternative time to meet. Those meetings will be more productive if you think through what you want to accomplish and prepare an agenda or topic list for the meeting. You can feel free to send that to me in advance if you want me to have thought about your ideas before we meet. If you do that, give me at least a day to read it.

Course Description:

From the Course Catalog: Taxes impact all levels of society and influence how we organize our lives, our work, and our communities. This course will consider the role systems of taxation play in shaping our social arrangements; investigate how those systems influence strategic choices that individuals and organizations make; assess issues of fairness, equity, and justice; and explore how these topics both reflect and shape societal values and norms. Students will learn about the historical origins of taxation, consider issues of fairness, equity, and social justice, and be introduced to contemporary issues of taxation on a state, national, and international level. At the discretion of the instructor, the course may have a service component, such as the Volunteer Income Tax Assistance (“VITA”) program, a community needs assessment, or a consulting project with an external partner. 3 lecture hours per week. 3 credits.

From your instructor: This is a new course that was recently designed as both a Diversity, Power Dynamics, and Social Justice (DPDS) and Contemporary Society (CS) elective. The rationale for this course is to provide you with an introduction and overview of the links between taxes, society, and justice. Systems of taxation are not only used to raise revenues for government services, but are also used to shape social norms and behavior, both by encouraging prosocial activities, and by penalizing anti-social activities. The course seeks to explore the foundational concepts of taxation and develop your awareness of how the design and operation of tax regimes influence and impact contemporary society, invoke issues of justice and fairness, and reflect values.

From the perspective of the Contemporary Society general education category, developing the ability to critically evaluate the manner in which regulations impact social structures and individual lives is very valuable for students. The course design contemplates doing so not only in the context of the United States, but also in a comparative context. From the perspective of the Diversity, Power Dynamics, and Social Justice general education category, this course offers multiple vantage points to consider how regulatory frameworks invoke and are intertwined with issues of equity, fairness, and justice.

I am excited to offer this course for you, I designed it. I will ask you to provide feedback at the conclusion of the course experience to help shape future versions of the course.

Course Goals:

This course will introduce students to the following concepts:

- G1: The ethical and philosophical bases for taxation;
- G2: The intersections of regulatory systems, social structures, fairness, and justice;
- G3: How systems of taxation are structured and operate in a variety of jurisdictions;
- G4: The process of creating, modifying, and applying tax regimes;
- G5: The impact of taxes and regulation on society.

Course Objectives:

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

- O1: Demonstrate an understanding of the fundamental principles of taxation and their impact on individuals and society;
- O2: Critically evaluate the structure and operation of taxation systems and regulations, focusing on justice, fairness, and equity;
- O3: Assess the relative fairness of the U.S. tax system;
- O4: Compare and contrast international systems of taxation;
- O5: Understand and critically evaluate the strategic choices individuals and organizations make to operate within those systems;
- O6: Critically evaluate proposals for systemic change.

Course Outcomes: Student mastery of the above goals and objectives will be measured by the below activities:

1. Individual reflections on the readings and assigned work for each module: These will provide students with an opportunity to critically reflect on the readings.
2. Focused discussion posts: Students will engage in focused discussion responding to prompt(s) related to each module's materials. These discussions are intended to replace the discussion that would take place in a face-to-face course and provide space to engage with each another.
3. Interview assignment: This will provide students with the opportunity to engage in a focused discussion about the course topics with an external partner.
4. Research paper: This assignment will assess students' abilities to perform basic academic research, develop a well-reasoned and critically relevant research paper, use and cite appropriate sources, and effectively communicate their ideas with the end user (audience) in mind.

Student Experiences by Course Outcome (Objective) matrix:

Student outcome / experience	O1	O2	O3	O4	O5	O6
Class participation and discussions	✓	✓	✓	✓	✓	✓
Individual reflection assignments	✓	✓	✓	✓	✓	✓
Individual research paper	✓	✓	✓	✓	✓	✓
Interview assignment	✓	✓	✓	✓	✓	✓

Course Expectations:

You are university students. Your active engagement in the course is expected and your assignments must be completed on time and in the appropriate format. The way you project and conduct yourself matters. Write well, be professional, ensure that your work is complete and on time.

How This Class is Conducted:

The course is organized into six modules, each one has readings and assignments corresponding to the module topic. Each module will have an ungraded "agenda and work plan" assignment that will explain what you need to do for the module. You can find a schedule of topics on pages 8-9 of this syllabus.

The readings and assignments I have selected for you will provide you with a good foundation to understand the basic structure of the income tax system and the basis of regulation in society. Your written assignments will provide you with an opportunity to apply that knowledge to think about how regulations, particularly taxes, shape and impact society, and how those impacts invoke issues of social and economic justice. You will complete short reflection papers for each module, and explore a tax and social issue on a deeper level through the completion of a research paper.

You will have to stay on top of the assignments for each module, as the semester moves very quickly.

Support for Your Course:

You have a number of supports to help you be successful in this course. They include:

Canvas Assistance:

Canvas related questions are handled by the university helpdesk (978-542-2036, option 1). Support is provided 24 hours a day, 7 days per week. There is also a help button in Canvas.

The Accounting Lab:

The lab is located on the first floor of the Bertolon School of Business, room CC155 and available virtually via Zoom. Tutors should be available for you.

Library Assistance:

Jason Soohoo is the Research & Instruction Librarian for all business school courses. He can orient you to using the library, help you with finding reference materials and other resources, and/or assist you with research questions. You can call Jason at 978-542-6967, email him at jsoohoo@saalemstate.edu, or schedule an appointment here: <https://saalemstate.libcal.com/appointments/jsoohoo>

Writing Center Assistance:

Salem State University provides students with writing support through the Mary G. Walsh Writing Center. I encourage each of you to use it. The writing center offers writing support to the entire Salem State community. The staff will talk with you about any kind of writing for any audience, host writing events and workshops, and provide you with a supportive space in which to write. They have worked with students who come from over 30 different majors and who speak over 50 different languages. The professionally trained tutoring staff can assist you with topic development, brainstorming, organization, sentence-level writing issues, citation, oral and/or visual presentations, conference abstracts, proposals, presentations, and professional documents (cover letters, resumes, personal statements).

Note that the writing center can accommodate virtual tutoring sessions. [Click here to watch a video](#) with instructions for how to make an appointment at the writing center.

A note on utilizing support services and achieving success in this course:

You have lots of support for this course, and you should take advantage of it. However, all of that support cannot help you if you do not proactively utilize it and communicate.

If you are having an issue with an assignment, schedule, health-related problem, or any other obstacle, you should also be communicating with me proactively so that I can help you sort it out. I can be flexible, and the last few years have certainly demonstrated that we all need to be a bit kinder and understanding with one another. But I can't help you if you don't tell me you need it, and if you wait until the end of the semester, it will be too late.

Assessment and Grading:

Course Assignments and Grade Weights:

Your course grade will be comprised of the following items, weighted as shown.

Reflective Assignments:	60%
Participation in Discussions:	5%
Research Paper:	20%
Friend/Family Interview:	10%
Your Assessment of the Course:	5%
Total:	100%

Descriptions of Assignment Types:

Module Reflective Assignments (10% each, 60% of final course grade, due weekly): You will complete six written reflections on the readings and experiences for each module. Your reflections should be 500-750 words, and follow the assignment prompts and directions posted in each module.

Discussion Posts: (5% of total grade, due weekly): You will have a discussion board and writing prompt(s) open for each module. You are expected to participate in the discussion each week.

Research Paper (20% of final course grade, due at the end of Module Six): you will complete a (1,500-2,000 word/6-8 page, in APA citation format) research paper on a mutually agreed-upon topic related to tax policy and social justice. Your proposal for a research paper topic is due by the end of Module Three, the research paper is due on February 6. (Note, I will accept requests for extensions for students who wish to take more time for the research paper. The due dates for grades in Winter session courses have some flexibility. I would rather your research paper is done well than done fast.)

Friend/Family Interview (10% of total grade, due at the end of Module Five): Using an interview guide provided to you in Module Three, you will interview a friend or family member about their experiences with how tax system has impacted their lives. You will then prepare a short report describing the interview, which can either be a written paper or a short video.

Your Assessment of the Course (5% of total grade, due at the end of Module Six): I would like your help in figuring out what works well and what might be improved. You will complete a short form assessing the course structure, materials, and assignments. This will help shape future offerings of the course.

Explanation of Grading System:

Note that this course uses the following grading system.

A	93 or above	C	73-76.99
A-	90-92.99	C-	70-72.99
B+	87-89.99	D+	67-69.99
B	83-86.99	D	63-66.99
B-	80-82.99	D-	60-62.99
C+	77-79.99	F	59.99 or below

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Important Notes and Policies:

Accommodations: Students who wish to request accommodations are invited to present the appropriate paperwork from the disability services office by the second week of the course.

Attendance: This is an asynchronous online course.

Comments on Written Work: If your written work is substantially error-free and has the appearance of a final draft, I will provide written comments and feedback generally within one week of your submitting it. Those comments will be in the form of Canvas “feedback” (accessible by clicking the “view feedback” tab on Canvas – note that this only works on a computer and not on your phone).

Email Communication Policy: All email communication will take place using the official email address assigned to you by the university. ***Do not send a message through Canvas.*** If you send an email, please wait ***one business day*** for a response. ***Please make sure to add ACC 210 in the subject line of your email.*** That will help make sure that I prioritize it.

Extra Credit: There is no extra credit available in the course.

Final Examination: This course does not have a final examination.

Office Hours: My office hours are by arrangement.

Statement on Ethics and Academic Integrity: Ethical behavior is an essential component of learning and scholarship. Students are expected to understand and adhere to the University’s academic integrity policy. Students who violate this policy will be referred to the Office of Academic Affairs for adjudication and a Report of Academic Misconduct will be filed within the Department and the Bertolon School. Penalties for violating the academic integrity policy may include failure of the assignment and/or the course.

Storage of Materials: You must keep copies of all materials that you submit to me in case anything should become lost during submission. If an assignment becomes lost, you must be able to produce duplicates of any and all assignments in order to receive credit.

Submitting Your Work: Your assignments must be completed on time, no late work is accepted.

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ACC 210: Schedule of Topics, Readings, and Assignments

I recommend that you print these two pages and keep them where you can easily use them as a reminder of your course responsibilities. You need to stay on top of the schedule, it goes quickly.

Please review Canvas for your specific assignment for each week. It is your responsibility to keep up with readings and assignments.

Date	Module	Topics	Major Assignment
12/29-1/4	1	The origins and bases for systems of taxation • Why we have taxes • Who has the power to tax • What taxes are used for	<i>Canvas Introduction; Syllabus Acknowledgement</i> <i>Module 1 Reflective Assignment</i>
1/5-1/11	2	Regulations and social structures • What is regulation? ○ Why we regulate ○ What we regulate ○ Who we regulate ○ How we regulate • The relationship between regulation and social structure ○ How regulations reflect values ○ How regulations shape societal norms • Theories of social order ○ Individuals, hierarchies, markets, groups, networks, and societies ○ Rights, power, and authority ○ Prosocial and antisocial behavior • Linking regulation and social structure: Does form dictate function, or does function dictate form?	<i>Module 2 Reflective Assignment</i> <i>Research paper topic proposal due</i>
1/12-1/18	3	• Justice, fairness, and equity ○ What is justice? ○ Is justice the same as fairness? ○ Taxes as fairness: Progressive and regressive taxation ○ The problem and promise of equity	<i>Module 3 Reflective Assignment</i>
1/19-1/25	4	• The structure of the U.S. tax system ○ The basic system of taxation ○ The tax formula ○ Deductions, credits, incentives, and penalties	<i>Module 4 Reflective Assignment</i>
1/26-2/1	5	• Comparative taxation ○ What tax systems look like in other countries	<i>Module 5 Reflective Assignment</i> <i>Friend/Family Interview due</i>

		○ Forum shopping as organizational strategy: Why companies and individuals move ○ Competition policy, incentive structures, and strategic decision making ○ The case for and against harmonizing global tax regimes	
2/2-2/6	6	● Impacts ○ Assessing outcomes and evaluating impact ○ How tax systems impact individuals, hierarchies, markets, groups, networks, and societies ● Systemic change ○ Revision, reform, and renewal: The policy making process ○ Tradeoffs, fairness, and equity	<i>Module 6 Reflective Assignment</i> <i>Course assessment due</i> <i>Research paper due</i>

ACC 210 Grading Scheme:

Item	Weight	Due
Module Reflective Assignments	60%	Ongoing
Module Discussion Posts	5%	Ongoing
Friend/Family Interview Assignment	10%	2/1
Research Paper	20%	Research paper topic due 1/18 Research paper due 2/6
Your Assessment of the Course	5%	2/6
Total	100%	

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Resource Links; BSB and University Policy Statements

BSB Undergraduate Learning Goals

(Note: This course covers all of the below goals)

- LG 1. Ethical responsibilities:** Our graduates will be able to recognize ethical issues and dilemmas and be able to make ethically based decisions and recommendations.
- LG 2. Globalization and multicultural understanding:** Our graduates will have a working knowledge of the global economy and business cultures.
- LG 3. Communication and professional skills:** Our graduates will be effective communicators and will have professional interpersonal skills.
- LG 4. Analytical thinking and reasoning skills:** Our graduates will be able to use analytical thinking and reasoning skills to solve problems and make decisions and recommendations.
- LG 5. Content knowledge:** Our graduates will learn the business core and respective concentration content knowledge and will be able to apply that knowledge in their respective concentrations

Bertolon School of Business Expectations of Undergraduate Students

High quality undergraduate education is a function of the professional and ethical behavior of all involved, therefore it is essential that undergraduate students be aware of faculty expectations and to conduct themselves in a mature manner. Accordingly:

- All BSB undergraduate students are responsible for knowledge of BSB programs and procedures as stated in the BSB Undergraduate Handbook found at the following:
https://elearning.salemstate.edu/courses/1232216/pages/undergraduate-faqs?module_item_id=13020552
- Undergraduate students should become especially well acquainted with the University's academic integrity policies.
- https://catalog.salemstate.edu/content.php?catoid=18&navoid=1801#Academic_Integrity
- Because undergraduate education should be a priority, it is essential to attend all classes. If professional or personal reasons prevent attendance of any class in a given semester, the student is responsible for notifying the instructor in advance and making up for missed course work.
- Because learning is most effective when it is active, students are expected to be involved in all class activities. They should come prepared for each class and actively participate in discussions, projects, and/or other course activities.
- Student behavior in the classroom should not disrupt the educational experiences of other students and/or the instructor's course objectives. Disruptive behavior may include, but is not limited to: non-approved use of electronic devices (including cellular telephones), having side conversations, leaving class early, continually arriving late, or stepping out of the room during class time. Such disrespectful behaviors should be kept to a minimum.

Available Resources

The following are links to the BSB and BSB student resources respective web pages.

<http://www.salemstate.edu/bsb>

<https://www.salemstate.edu/academics/bertolon-school-business/beyond-classroom>

Writing Resources

- "The Elements of Style" (<http://www.bartleby.com/141/>)
- [Business Writing LibGuide](#)
- [How to format an APA Style paper in Word 2010](#)

Presentation Resources

- [Bertolon School of Business PowerPoint Template](#)
- [Overview](#)
- [Tips for creating electronic presentations](#)
- [Presentation delivery skills](#)
- [Nonverbal presentation skills](#)
- [Online presentation resources](#)

Salem State University Applicable Policy Statements¹

Final Examination Policy

There is a final examination in this course.

Email Communication Policy

Email is an official means of communication at Salem State University. Therefore, the University has the right to send communications to students and employees via email and the right to expect that those communications will be received and read in a timely fashion.

Academic Writing Standards

(https://catalog.salemstate.edu/content.php?catoid=30&navoid=5187#Academic_Writing_Standards)

The college policy on academic writing standards applies to all course work.

Expository writing assignments may receive a grade of “C” or higher only if the form and content are appropriate for the purpose of the assignment and for the intended audience. Characteristics of expository writing include the following:

1. A clear thesis
2. Adequate support for the thesis
3. Clear and coherent overall structure
4. Varied sentence structure and expression
5. Standard usage, punctuation, and spelling
6. Accurate documentation when necessary

These standards may be amended by the instructor to meet the specialized writing requirements of various disciplines.

Academic Integrity

Salem State University assumes that all students come to the University with serious educational intent and expects them to be mature, responsible individuals who will exhibit high standards of honesty and personal conduct in their academic life. All members of the Salem State University academic community have a responsibility to ensure that scholastic honesty and academic integrity are safeguarded and maintained. Cheating and plagiarism are unfair, demoralizing, and demeaning to all of us. Cheating, plagiarism, and collusion in dishonest activities are serious acts that erode the University’s educational role and cheapen and diminish the learning experience not only for the perpetrators, but also for the entire community. It is expected that Salem State University students will understand and subscribe to the ideal of academic integrity and that they will be willing to bear individual responsibility for their work. Materials (written or otherwise) submitted to fulfill academic requirements must represent a student’s own efforts.

Covid-19 Pandemic Statement:

Students must comply with any Covid-19 Health and Safety Protocols for the 2022-2023 Academic Year. Students should review the information found at <https://www.salemstate.edu/covid19>.

¹ <https://catalog.salemstate.edu/>

Critical Emergency Statement

In the event of a university declared critical emergency, Salem State University reserves the right to alter this course plan. Students should refer to Salem State for further information and updates. The course attendance policy stays in effect until there is a university declared critical emergency. In the event of an emergency, please refer to the alternative educational plans for this course located on Canvas. Students should review the plans and gather all required materials before an emergency is declared.

SSU Equal Access Policy Statement

Salem State University is committed to providing equal access to the educational experience for all students in compliance with Section 504 of The Rehabilitation Act and The Americans with Disabilities Act and to providing all reasonable academic accommodations, aids and adjustments. Any student who has a documented disability requiring an accommodation, aid or adjustment should speak with the instructor immediately. Students with Disabilities who have not previously done so should provide documentation to and schedule an appointment with Disability Services and obtain appropriate services.

Disruptive Student in Classroom Policy

Disruptive student behavior in the classroom includes and is not limited to the following definitions:

1. Exhibiting excessive behavior, which through its constancy throws the classroom activity in disorder or does not permit others to hear, see or concentrate on classroom presentation and/or activity.
2. Demonstrating an attitude or action which is threatening or hazardous to the safety and welfare of others and/or him/herself in the classroom. This includes aggressive and/or bizarre behavior.
3. Disrupting the classroom with inappropriate verbal tone, volume or content which may be threatening and/or intimidating to the other members in the classroom.

Appendix A: General Education Assessment Criteria Matrix: DPDS Category

What this table is: This table will assist the university's Program Area for General Education and other administrative partners in conducting programmatic assessment of the general education curriculum. The table notes the general education category description and evaluative criteria, then maps the criteria to course learning objectives and student experiences.		
Diversity, Power Dynamics, and Social Justice (DPDS) Category Description: The Diversity, Power Dynamics, and Social Justice requirement stands as an institutional commitment to develop and teach different ways of thinking which have been drawn from and address the multiple histories and cultural heritages that shape the United States. It recognizes that individuals develop their identities in response to particular cultural and social experiences. At the same time, individuals are located within socio-cultural historical contexts that include oppression, inequality, and differences in power and privilege within society. Course material will engage in a cross cultural analysis of historical and contemporary inequities such as those associated with race, ethnicity, sex and gender, sexual orientation, nationality, ability, religion, age, or socioeconomic status. Its goal is to replace stereotyping with informed reasoning, understanding, and judgment skills and to facilitate and enhance students' ability to consider ethical and social decisions from multiple perspectives. No one orthodoxy or perspective encompasses the examination of diversity, power dynamics, and social justice; this may include perspectives from any political and social vantage point.		
DPDS Criteria:	Course Objectives that Address Criteria	Description of how course activities and student experiences address criteria
1. Examine people, structures, systems, and ideologies that sustain discrimination, asymmetries of power, and resource inequities in society (e.g., social, political, economic, environmental, or cultural) and how unequal power impacts the individual and the community.	01, 02	Through a series of course activities and experiences, students will engage in the critical evaluation of the fundamental principles of taxation and their effects on individuals and society. This inquiry squarely invokes issues of power dynamics, including asymmetry of power, inequity in distributive justice, and resource inequities. Students might conduct evidence-based evaluation of the impact of the child tax credit, for example, on family and social cohesion, or they might assess how tax incentives for education (such as tax credits) shape the contours of the higher education marketplace and the choices individuals make.
2. Examine the experiences and contributions of individuals and communities with social identities rendered other or alien or generally oppressed by asymmetrical power structures within the U.S., including but not limited to reasons associated with race, ethnicity, sex and gender, sexual orientation, nationality, ability, religion, age, or socioeconomic status.	01, 03	As a central theme of the course, students will explore the development and structure of contemporary issues of taxation, considering them with a structural lens that includes a series of perspectives from different social vantage points, each infused with different levels of power, influence, and social identity. That exploration will prepare students to understand and evaluate the relative fairness of the tax system, how it influences construction of social and governance structures, and how it influences the strategic choices individuals and organizations make to operate within those systems.
3. Engage students to explore their own social locations, identities, privileges, and experiences of inequity to better understand their own place in existing social structures, communities, and power structures.	02, 05	This course has an emphasis on fairness and justice as a foundational concept of tax policy. In order to honestly encounter, grapple with, and assess these issues, it is first necessary for a learner to locate their own perspective along those continuums. Accordingly, the course activities are designed to foster multiple iterations of self-reflection.
4. Foster students' ability to act in a manner that recognizes the feelings, lives, and perspectives of diverse others by imploring them to face how people, systems, and social structures function to maintain inequality and deny integrated diversity.	04, 06	The overall goals for this course are for the student to develop a nuanced, intellectually rigorous, critically objective, and data-supported ability to understand, evaluate, and respond to regulatory frameworks in a humanistic and human-centered way. The course materials and student experiences are designed to support that development.

Appendix B: General Education Assessment Criteria Matrix: CS Category

What this table is: This table will assist the university's Program Area for General Education and other administrative partners in conducting programmatic assessment of the general education curriculum. The table notes the general education category description and evaluative criteria, then maps the criteria to course learning objectives and student experiences.		
Contemporary Society (CS) Category Description: Students will be introduced to concepts and theories about and the evidence-based analysis of human behavior, social relations and social institutions in courses that may involve but are not limited to the study of individuals, groups, organizations, and countries.		
CS Criteria:	Course Objectives that Address Criteria	Description of how course activities and student experiences address criteria
1. Introduce students to prevailing theories and the evidence-based analysis of human behavior, social relations, or social institutions. (The course may include but is not limited to the study of individuals, groups, organizations, and countries).	01, 06	Through a series of course activities and experiences, students will engage in the critical evaluation of the fundamental principles of taxation and their effects on individuals and society. Students might conduct evidence-based evaluation of the impact of the child tax credit, for example, on family and social cohesion, or they might assess how tax incentives for education (such as tax credits) shape the contours of the higher education marketplace and the choices individuals make.
2. Engage students in the systemic examination and evidence-based analysis of contemporary social issues (e.g., interactions among individuals, groups, organizations, and countries).	02, 05	As a central theme of the course, students will explore the development and structure of contemporary issues of taxation. That exploration will prepare students to understand and evaluate the strategic choices individuals and organizations make to operate within those systems.
3. Familiarize students with systemic analysis and interpretation of evidence.	03, 04	Using a variety of data sources, including government statistics, industry and NGO reports, and qualitative evidence, students will assess the relative fairness of the U.S. tax system and conduct comparative analysis of that system against those of other nations.