

**THE MODEL TAX CURRICULUM: AN ANALYSIS OF THE ISSUES,  
RELEVANT LITERATURE, AND IMPLICATIONS FOR FUTURE RESEARCH**

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**ABSTRACT**

The AICPA's endorsement of the Model Tax Curriculum is an important signal that the traditional undergraduate tax curriculum may not be responsive to the accounting profession's needs. The purpose of this paper is to describe the recommendations made in this proposed curriculum and to examine the existing research and other authorities that are relevant to a decision concerning its possible adoption. This paper should be of interest to accounting instructors, researchers and authors of accounting textbooks.