



The best *education*  
under the *SUN*

ACHIEVE A  
**DEGREE OF SUCCESS**

<b>Course #:</b> ACCT 3400, Section 01	<b>Office:</b> Systems), MOS Access, Network+, OCP-DBA (in progress); Tenured Full Professor, Fall 2007
<b>Course title:</b> Tax Accounting I	<b>Telephone:</b> Udvar-Hazy Business Building, Room 131
<b>Credit hours:</b> 3 undergraduate semester hours	<b>Fees:</b> 435-652-7747
<b>Prerequisites:</b> ACCT 3010 (Intermediate Accounting I)	<b>Home page:</b> None.
<b>Term:</b> Spring 2010	<b>Email:</b> barrett@dixie.edu
<b>Meeting time:</b> TR, 1300 to 1415	<b>Office hours:</b> Blackboard
<b>Location:</b> Udvar-Hazy Building, Room 200 & 203	<b>Office hours:</b> MTWRF 1430 - 1530 and by appointment
<b>Instructor:</b> Kevin S. Barrett, PhD (Accounting), CPA, CMA, CIA; Graduate Certificate (Information	

### COURSE DESCRIPTION:

This course covers current federal and state income tax laws and the preparation of individual income tax returns. Emphasis is on analysis and interpretation of tax rules and their practical application. Students will also develop the ability to research tax laws and rules.

### LEARNING OBJECTIVES:

Within the context of "Issue-Resolution-Oriented Learning in a Multimedia Setting: A Skills-Based Approach to (Tax) Education," class members will discover the underlying components of the tax formula and their interrelated nature by solving a series of cases based on the lifecycle of an individual taxpayer. This learning experience will develop participants' tax expertise, oral and written communication, critical-thinking, technological, interpersonal, and team building skills, and an awareness of ethical and tax planning considerations.

### COURSE REQUIREMENTS AND POLICIES:

#### Enhancing the Likelihood of Successfully Completing this Course.

To enhance the likelihood of understanding information systems concepts and applications, (1) complete reading assignments prior to class, (2) come to each class on time and stay for the entire class, (3) participate in all classroom learning activities, and (4) complete all learning activities on time.

#### Developing Teaming, Critical Thinking Skills, and Oral Communication Skills.

- You will have the opportunity to work in teams of two to solve and present the issues appearing in lifecycle cases and present your findings to the class. The solutions will be from three perspectives: 1) legal; 2) tax formula, and 3) tax return.
- Your participation is very important to the success of this class. You will have several random and non-random opportunities to participate in class-related learning activities. Those participation opportunities will enhance your critical thinking and oral communication skills. I will evaluate your participation contributions on a daily basis and use the resulting rankings to compute your participation points. Your participation ranking depends upon the complexity of the issues you solve, the accuracy of your issue resolutions, and the extent to which other contributions enhance our classroom learning dynamics.
- Completing team-oriented learning activities will enhance your oral communication, teaming, and critical-thinking skills. To promote a wide range of team interaction, each new team-oriented learning activity must be completed with a new teammate with whom you have never completed a learning activity.
- Participating in the VITA (volunteer income tax assistance) program under the direction of the VITA site coordinator will give you ample opportunity to strengthen teaming, critical thinking, and oral communication skills.

#### Developing Tax-Research Skills.

You will have to the opportunity to complete three research memos, thus reinforcing the tax-research skills developed as you solve your case-related issues.

#### Developing Tax-Expertise Skills.

- Every activity that you complete this semester will help you develop tax expertise and provide the means whereby you can continue to independently develop tax expertise in a professional setting.

**Udvar-Hazy School of Business**  
**225 South 700 East**  
**St. George, Utah 84770**

ACCT 3400-01 (Spring 2010)

Dr. Barrett

- Your expertise skills will be evaluated through class cases, tax return projects, tax research memos, and a comprehensive exam that will be solved in the lab using tax-practitioner electronic tools.
- Participating in the VITA (volunteer income tax assistance) program under the direction of the VITA site coordinator will give you ample opportunity to strengthen tax-expertise skills as related to the tax issues of the financially challenged.

#### **Developing Tax-Oriented Technological Skills.**

- You will have an opportunity to utilize and become proficient in some of the tax profession's leading Internet and tax preparation software.
- You will need to complete all projects in an electronic format and submit them to barrett@dixie.edu as e-mail attachments.
- Participating in the VITA (volunteer income tax assistance) program under the direction of the VITA site coordinator will give you ample opportunity to strengthen tax-technology skills through the use of the online tax return preparation tool TaxWise Online.

#### **Professionalism.**

- **Absenteeism.** I conceptualize our student-instructor relationship in much the same way that I conceptualize an employer-employee relationship. There is nearly zero tolerance for unexcused absences in the work place and excused absences are typically granted for unusual and infrequent events. Missing my class without obtaining an excused absence from me is unprofessional and will result in a ten-percentage-point reduction of your final grade.
- **Timeliness.** Grading late work is very disorienting to me because I am typically unable to recapture the mindset that I used when I graded timely submissions. **For that reason, I will not accept late work unless I have agreed to do so in advance of the due date, typically in connection with a compelling life emergency.**
- **Electronic Devices.** In the event that your interaction with an electronic device detracts from our learning environment, you have the choice of providing your instructor and class peers with sufficient pizza and libations (i.e., ice-cold Coca-Cola) to meet their caloric intake dreams or taking a ten-percent reduction in your final grade.
- **Orderliness.** All submitted assignments will be graded, at least in part, on accuracy, completeness, logic, difficulty, clarity, neatness, and organization.

#### **Team-Oriented Learning Activities.**

A solution submitted by a given team for a team-oriented learning activity must be the sole product of that team. That is, cross-team pollination is strictly prohibited. Violations of this "no-pollination" constraint will result in an "F" for the course for all offending parties.

#### **Exams.**

- Your preliminary case exam (**PCE**) is a closed-book, in-class assessment event.
- The basic, intermediate, and advanced VITA certification exams are open-book assessment events that are deployed in an internet-based, password-protected domain. I highly recommend that you solve the two paper versions of each certification exam before attempting to solve them online.
- The final exam is a very demanding open-book, take-home, and small-team oriented (i.e., no more than two individuals) assessment event for which cross-team pollination is strictly prohibited. Violations of this "no-pollination" constraint will result in an "F" for the course for all offending parties.

#### **Reasonable Accommodation Statement.**

Proper documentation of a disability is required in order to receive services or accommodations. Any student eligible for and requesting reasonable academic accommodations due to a disability must provide a letter of accommodation to their professor from the Disability Resource Center within the first two weeks of the beginning of classes. Please contact the Center on the main campus to follow through with the documentation process. We are located in the Student Services Center Room #201, or you may call for an appointment and further information regarding the Americans with Disabilities Act (ADA) at 652-7516.

#### **Academic Integrity.**

Scholastic dishonesty will not be tolerated and will be prosecuted to the fullest extent. You are expected to have read and understood the current issue of the student handbook (published by Student Services) regarding student responsibilities and rights, and the intellectual property policy, for information and procedures about what constitutes acceptable on-campus behavior.

#### **Changes to Syllabus.**

Information contained in this syllabus, other than grading and course requirements and policies may be subject to change with advance notice, as deemed appropriate by the instructor. You are responsible for changes to the syllabus or learning activities announced in class during your absence.

### Additional Tax Mastery Activities

To enhance your tax application skills, you must participate in the Dixie State VITA program (meet with financial challenged individuals, create an online tax return for those individuals, submit those returns via the internet, and receive an overall tax prowess grade from the VITA coordinator). This portion of the course is a significant component in the Tax-Return portion of your assessment activities.

### REQUIRED TEXTS:

University Provided:

- **CCH Online for Windows and CCH Internet Tax Research Network**
- **TaxWise Online Tax Preparation Software**

### COURSE GRADING:

- This grading scale will map your performance on assessment event (AE) activities to a letter grade:

92.5-100%	89.5-92.4%	86.5-89.4%	82.5-86.4%	79.5-82.4%	76.5-79.4%	72.5-76.4%	69.5-72.4%	66.5-69.4%	62.5-66.4%	59.5-62.4%	0-59.4%
A	A-	B+	B	B-	C+	C	C-	D+	D	D-	F

This scale is approximate because it imperfectly reflects my analysis of cumulative assessment performances that end up close to the demarcation line between grade increments. In such cases, I review all assessment activities to see if they were completed and performed at a competent level. I typically give qualifying individuals with competent performances the benefit of the doubt, thus awarding them the higher grade.

- These are the assessment activities, your completion of which accumulates points that are transformed into percentages that are summed and then mapped into grades using the previously noted grading scale:

	Tax Law Activity (TLA)	Research Memos (RM)	Participation-Cases (P)	Tax Returns-Cases (TRC)	Exams (E, Q)	Total
%	5%	7.5%	30%	20%	37.5%	100%

- For policies regarding incomplete or withdrawal, please refer to the current university catalog.

### TENTATIVE CLASS MEETING AND EXAMINATION SCHEDULE (TR, 1300 - 1415, UH 200 & 203):

Day	Date	Learning Activities, Assessments, Recesses	Day	Date	Learning Activities, Assessments, Recesses
T	01-12	• Preliminary Case 1 begins	M	03-08	• Spring Break (no school)
R	01-14	• Preliminary Case 1 • VITA Reference Material • VITA Basic Certification due on 01-21	T	03-09	• Spring Break (no school)
M	01-18	• Martin Luther King Jr. Holiday (no school)	W	03-10	• Spring Break (no school)
T	01-19	• Preliminary Case 1 ends • TRPC1 (by hand) due on 01-21	R	03-11	• Spring Break (no school)
R	01-21	• <b>TRPC1 (by hand) due</b> • TaxWise Demo • TRPC1 (TaxWise) due on 01-26 • Preliminary Case 2 begins • <b>VITA Basic Certification due</b> • VITA Intermediate Certification due on 01-28	F	03-12	• Spring Break (no school)
T	01-26	• <b>TRPC1 (TaxWise) due</b> • Preliminary Case 2 • TLA Demo • TLA1 (Q1-5) due on 01-29	T	03-16	• Case 2 • <b>VITA (4:30 - 7:30)</b>
R	01-28	• Preliminary Case 2 • <b>VITA Intermediate Certification due</b> • VITA Advanced Certification due on 02-04	W	03-17	• <b>VITA (4:30 - 7:30)</b>
F	01-29	• <b>TLA1 (Q1-5) due</b> • <b>TLA2 due (Q6-10) on 02-05</b>	R	03-18	• Case 2 • <b>VITA (4:30 - 7:30)</b>
T	02-02	• Preliminary Case 2 • Last Day to Drop without a W	F	03-19	• <b>RM1 due</b> • RM2 due on 04-09
R	02-04	• Preliminary Case 2 ends	T	03-23	• Case 2

**Udvar-Hazy School of Business**  
**225 South 700 East**  
**St. George, Utah 84770**

ACCT 3400-01 (Spring 2010)

Dr. Barrett

Day	Date	Learning Activities, Assessments, Recesses	Day	Date	Learning Activities, Assessments, Recesses
		<ul style="list-style-type: none"> <li>• TRPC2 (TaxWise) due on 02-09</li> <li>• Preliminary Case Exam (PCE) on 02-09</li> <li>• Ranking #1 due on 02-09</li> <li>• VITA begins on 02-09 (4:30 - 7:30)</li> <li>• <b>VITA Advanced Certification Due</b></li> </ul>			<ul style="list-style-type: none"> <li>• <b>VITA (4:30 - 7:30)</b></li> </ul>
F	02-05	<ul style="list-style-type: none"> <li>• <b>TLA2 (Q6-10) due</b></li> <li>• TLA3 (Q11-15) due on 02-12</li> </ul>	W	03-24	<ul style="list-style-type: none"> <li>• <b>VITA (4:30 - 7:30)</b></li> </ul>
T	02-09	<ul style="list-style-type: none"> <li>• <b>TRPC2 (TaxWise) due</b></li> <li>• Preliminary Case Exam</li> <li>• Ranking #1 due</li> <li>• <b>VITA begins (4:30 - 7:30)</b></li> </ul>	R	03-25	<ul style="list-style-type: none"> <li>• Case 2</li> <li>• <b>VITA (4:30 - 7:30)</b></li> </ul>
W	02-10	<ul style="list-style-type: none"> <li>• <b>VITA (4:30 - 7:30)</b></li> </ul>	T	03-30	<ul style="list-style-type: none"> <li>• Case 2</li> <li>• <b>VITA (4:30 - 7:30)</b></li> </ul>
R	02-11	<ul style="list-style-type: none"> <li>• Case 1 begins</li> <li>• CCH Network Demo</li> <li>• <b>VITA (4:30 - 7:30)</b></li> </ul>	W	03-31	<ul style="list-style-type: none"> <li>• <b>VITA (4:30 - 7:30)</b></li> </ul>
F	02-12	<ul style="list-style-type: none"> <li>• <b>TLA3 (Q11-15) due</b></li> <li>• TLA4 (Q16-20) due on 02-19</li> </ul>	R	04-01	<ul style="list-style-type: none"> <li>• Case 2 ends</li> <li>• TRC2 (TaxWise) due on 04-06</li> <li>• Ranking #2 due on 04-06</li> <li>• <b>VITA (4:30 - 7:30)</b></li> </ul>
M	02-15	<ul style="list-style-type: none"> <li>• President's Day (no school)</li> </ul>	F	04-02	<ul style="list-style-type: none"> <li>• Last Day for Complete Withdrawal</li> </ul>
T	02-16	<ul style="list-style-type: none"> <li>• Case 1</li> <li>• <b>VITA (4:30 - 7:30)</b></li> </ul>	T	04-06	<ul style="list-style-type: none"> <li>• <b>TRC2 (TaxWise) due</b></li> <li>• Ranking #2 due</li> <li>• Case 3 begins</li> <li>• <b>VITA (4:30 - 7:30)</b></li> </ul>
W	02-17	<ul style="list-style-type: none"> <li>• <b>VITA (4:30 - 7:30)</b></li> </ul>	W	04-07	<ul style="list-style-type: none"> <li>• <b>VITA (4:30 - 7:30)</b></li> </ul>
R	02-18	<ul style="list-style-type: none"> <li>• Case 1</li> <li>• <b>VITA (4:30 - 7:30)</b></li> </ul>	R	04-08	<ul style="list-style-type: none"> <li>• Case 3</li> <li>• <b>VITA (4:30 - 7:30)</b></li> </ul>
F	02-19	<ul style="list-style-type: none"> <li>• <b>TLA4 (Q16-20) due</b></li> <li>• TLA5 (Q21-24) due on 02-26</li> </ul>	F	04-09	<ul style="list-style-type: none"> <li>• <b>RM2 due</b></li> <li>• RM3 due on 04-29</li> </ul>
T	02-23	<ul style="list-style-type: none"> <li>• Case 1</li> <li>• <b>VITA (4:30 - 7:30)</b></li> </ul>	T	04-13	<ul style="list-style-type: none"> <li>• Case 3</li> <li>• <b>VITA (4:30 - 7:30)</b></li> </ul>
W	02-24	<ul style="list-style-type: none"> <li>• <b>VITA (4:30 - 7:30)</b></li> </ul>	W	04-14	<ul style="list-style-type: none"> <li>• <b>VITA (4:30 - 7:30)</b></li> </ul>
R	02-25	<ul style="list-style-type: none"> <li>• Case 1 ends</li> <li>• TRC1 (TaxWise) due on 03-02</li> <li>• <b>VITA (4:30 - 7:30)</b></li> </ul>	R	04-15	<ul style="list-style-type: none"> <li>• Case 3</li> <li>• <b>VITA ends (4:30 - 7:30)</b></li> </ul>
F	02-26	<ul style="list-style-type: none"> <li>• <b>TLA5 due (Q21-24)</b></li> </ul>	T	04-20	<ul style="list-style-type: none"> <li>• Case 3</li> </ul>
T	03-02	<ul style="list-style-type: none"> <li>• <b>TRC1 (TaxWise) due</b></li> <li>• Case 2 begins</li> <li>• Research Memo Demo</li> <li>• RM1 due on 03-19</li> <li>• <b>VITA (4:30 - 7:30)</b></li> </ul>	R	04-22	<ul style="list-style-type: none"> <li>• Case 3</li> </ul>
W	03-03	<ul style="list-style-type: none"> <li>• <b>VITA (4:30 - 7:30)</b></li> </ul>	T	04-27	<ul style="list-style-type: none"> <li>• Case 3</li> </ul>
R	03-04	<ul style="list-style-type: none"> <li>• Case 2</li> <li>• <b>VITA (4:30 - 7:30)</b></li> </ul>	R	04-29	<ul style="list-style-type: none"> <li>• Case 3 ends</li> <li>• TRC3 (TaxWise) due on 05/06</li> <li>• Ranking #3 due on 05/06</li> <li>• <b>RM3 due</b></li> <li>• Official Last Day of Classes</li> </ul>
F	03-05	<ul style="list-style-type: none"> <li>• Last Day to Drop Class</li> </ul>	R	05-06	<ul style="list-style-type: none"> <li>• <b>TRC3 (TaxWise) due</b></li> <li>• Ranking #3 due</li> <li>• <b>Final Exam (1230 - 1430)</b></li> </ul>