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ACHIEVE A  
**DEGREE OF SUCCESS**

<b>Course #:</b> ACCT 3400, Section 01	Certificate (Information Systems), MOS Access, Network+; Professor, July 2003
<b>Course title:</b> Tax Accounting I	<b>Office:</b> Udvar-Hazy Business Building, Room 131
<b>Credit hours:</b> 3 undergraduate semester hours	<b>Telephone:</b> 435-652-7747
<b>Prerequisites:</b> ACCT 3010 (Intermediate Accounting I)	<b>Fees:</b> \$25 (Technology)
<b>Term:</b> Spring 2012	<b>Email:</b> <a href="mailto:barrett@dixie.edu">barrett@dixie.edu</a>
<b>Meeting time:</b> TR, 0730 to 0845	<b>Home page:</b> Blackboard
<b>Location:</b> Udvar-Hazy Building, Room 200 & 229	<b>Office hours:</b> TWR 1200 - 1340 and by appointment
<b>Instructor:</b> Kevin S. Barrett, PhD (Accounting), CPA, CMA, CIA, QuickBooks Specialist; Graduate	<b>Version #:</b> Syllabus version S12.01

### 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 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 class members' 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:

#### 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 (participation in the VITA program is a mandatory requirement of this course, a requirement that is most easily can either be fulfilled through this course while pending the unveiling of the Tax Practicum I course or via the Tax Practicum I course once it is unveiled).**

#### Developing Tax-Research Skills.

- You will develop tax-research skills as you solve and present tax issues contained in various informal and formal taxpayer cases.
- You will have the opportunity to further strengthen the tax-research skills that you develop by solving case issue as you complete three research memos.

#### 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.
- Your expertise skills will be evaluated through class cases, tax-return projects, tax-research memos, and a comprehensive exam that will be solved through the tax expertise that you have developed throughout the semester and the use of Internet-based tax-practitioner tools.

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- 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 provides a practical, client-based 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 Harmon's pastries and libations 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 midterm exam 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.**

Students with medical, psychological, learning or other disabilities desiring reasonable academic adjustment, accommodations, or auxiliary aids to be successful in this class will need to contact the Disability Resource Center Coordinator (Baako Wahabu) for eligibility determination. Proper documentation of impairment is required in order to receive services or accommodations. DRC is located at the ground floor of the Financial Aid Office. Visit or call 652-7516 to schedule appointment to discuss the process. DRC Coordinator determines eligibility for and authorizes the provision of services.

#### **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.

### Dmail Notice.

Important class and college information will be sent to your Dmail email account. This information includes your DSC bill, financial aid/scholarship notices, notification of dropped classes, reminders of important dates and events, and other information critical to your success in this class and at DSC. All DSC students are automatically assigned a Dmail account. If you don't know your user name and password, go to [www.dixie.edu](http://www.dixie.edu) and select "Dmail," for complete instructions. **You will be held responsible for information sent to your Dmail, so please check it often.**

### 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 LEARNING RESOURCES:**

Technology-Fee Provided:

- CCH Internet Tax Research Network
- TaxWise Online Tax Preparation Software
- TaxWorks Tax Preparation Software

Student Provided:

- **Access to a Windows PC compatible computing device is required this semester.**

### **COURSE GRADING:**

- This grading scale will map your performance on assessment event 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)	Total
%	7.5%	7.5%	30%	17.5%	37.5%	100%

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

### **TENTATIVE CLASS MEETING AND EXAMINATION SCHEDULE (TR, 0730 - 0845, UH 229):**

Day	Date	Learning Activities, Assessments, Recesses	Day	Date	Learning Activities, Assessments, Recesses
T	01-10	• Case I begins	T	03-06	• Case III • <b>TRCII (TaxWorks) due</b>
R	01-12	• Case I	R	03-08	• <b>Case III begins</b>
M	01-16	• <b>Martin Luther King Jr. Day (no classes)</b>	F	03-09	• <b>RMI due</b> • <b>RMI due on 03-30</b>
T	01-17	• Case I	M	03-12	• <b>Spring Break (no classes)</b>
R	01-19	• Case I	T	03-13	• <b>Spring Break (no classes)</b>
T	01-24	• Case I ends • <b>TRCI (by hand) due on 01-26</b> • TLADemo • <b>TLA1 (Q1-5) due on 01-27</b> • <b>Ranking #1 due on 01-26</b>	W	03-14	• <b>Spring Break (no classes)</b>
R	01-26	• <b>TRCI (by hand) due</b> • TaxWise Demo • <b>TRCI (via TaxWise) due on 01-31</b> • <b>Ranking #1 due</b>	R	03-15	• <b>Spring Break (no classes)</b>

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Day	Date	Learning Activities, Assessments, Recesses	Day	Date	Learning Activities, Assessments, Recesses
		<ul style="list-style-type: none"> <li>• Case II begins</li> <li>• CCH, Formatting, Google-Docs Demos</li> </ul>			
F	01-27	<ul style="list-style-type: none"> <li>• <b>TLA1 (Q1-5) due</b></li> <li>• <b>TLA2 due (Q6-10) on 02-03</b></li> </ul>	F	03-16	• <b>Spring Break (no classes)</b>
T	01-31	<ul style="list-style-type: none"> <li>• <b>TRPC1 (TaxWise) due today</b></li> <li>• TaxWorks Demo</li> <li>• <b>TRCI (via TaxWorks) due on 02-02</b></li> <li>• Case II</li> <li>• <b>Last Day to Drop the Class without a "W"</b></li> </ul>	T	03-20	• Case III
R	02-02	<ul style="list-style-type: none"> <li>• Case II</li> <li>• <b>TRCI (via TaxWorks) due</b></li> </ul>	R	03-22	• Case III
F	02-03	<ul style="list-style-type: none"> <li>• <b>TLA2 (Q6-10) due</b></li> <li>• <b>TLA3 (Q11-15) due on 02-10</b></li> </ul>	T	03-27	• Case III
T	02-07	• Case II	R	03-29	• Case III
R	02-09	• Case II	F	03-30	<ul style="list-style-type: none"> <li>• <b>RMII due</b></li> <li>• <b>RMIII due on 04-20</b></li> </ul>
F	02-10	<ul style="list-style-type: none"> <li>• <b>TLA3 (Q11-15) due</b></li> <li>• <b>TLA4 (Q16-20) due on 02-17</b></li> </ul>	T	04-03	• Case III
T	02-14	• Case II	R	04-05	• Case III
R	02-16	• Case II	F	04-06	• <b>Last Day for a Complete Withdrawal</b>
F	02-17	<ul style="list-style-type: none"> <li>• <b>TLA4 (Q16-20) due</b></li> <li>• <b>TLA5 (Q21-24) due on 10-07</b></li> </ul>	T	04-10	• Case III
M	02-20	• <b>President's Day (no classes)</b>	R	04-12	• Case III
T	02-21	• Case II	T	04-17	• Case III
R	02-23	• Case II	R	04-19	• Case III
F	02-24	• <b>TLA5 due (Q21-24)</b>	F	04-20	• <b>RMIII due</b>
T	02-28	<ul style="list-style-type: none"> <li>• Research Memo Demo</li> <li>• <b>RMI due on 03-09</b></li> <li>• Case II ends</li> <li>• <b>Ranking II due 03-01</b></li> <li>• <b>TRCII (TaxWise) due 03-01</b></li> </ul>	T	04-24	• Case III
R	03-01	<ul style="list-style-type: none"> <li>• <b>Ranking II due</b></li> <li>• <b>TRCII (TaxWise) due</b></li> <li>• <b>TRCII (TaxWorks) due 03-06</b></li> <li>• <b>Case III begins</b></li> </ul>	R	04-26	<ul style="list-style-type: none"> <li>• Case III ends</li> <li>• <b>TRCIII (TaxWise) due</b></li> <li>• <b>TRCIII (TaxWorks) due</b></li> <li>• <b>Ranking III due</b></li> <li>• <b>Last Day of Classes</b></li> </ul>
F	03-02	• <b>Last Day to Drop this Class</b>	R	05-03	• <b>Final Exam due (0700 - 0900)</b>