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ACHIEVE A  
**DEGREE OF SUCCESS**

<b>Course #:</b>	ACCT 3440, Section 01		Doctor of Philosophy (Accounting);
<b>Course title:</b>	Tax Practicum I		Graduate Certificate (Information Systems);
<b>Credit hours:</b>	2 undergraduate semester hours		Certified Public Accountant, Certified
<b>Prerequisites:</b>	ACCT 3400 (Tax Accounting I)		Management Accountant, Certified Internal
<b>Fees:</b>	\$25 (Technology)	 	Auditor, Certified QuickBooks Specialist,
<b>Term:</b>	Spring 2015		Certified QuickBooks ProAdvisor, Microsoft
<b>Meeting time:</b>	M, 1300 to 1440		Office Specialist Access, Network+
<b>Location:</b>	Udvar-Hazy Building, Room 220	<b>Office:</b>	Room 131, Udvar-Hazy
<b>Version #:</b>	Syllabus Version S15.1	<b>Telephone:</b>	435-652-7747 (office); 435-652-7873 (fax)
<b>Instructor:</b>	Kevin S. Barrett:	<b>Email:</b>	barrett@dixie.edu
	<b>2012 Dixie State Teacher of the Year;</b>	<b>Home page:</b>	http://www.dixie.edu; Canvas link
	Professor, July 2003;	<b>Office hours:</b>	TR 1015 - 1245, & by appointment

### COURSE DESCRIPTION:

This course provides Accounting majors with the opportunity to participate in an experiential learning activity (the VITA (Volunteer Income Tax Assistance) program) that will lead to greater application mastery of the tax concepts and the tax research methodology introduced in Tax Accounting I and a refinement of the interpersonal skills crucial to a productive client/practitioner relationship.

### LEARNING OBJECTIVES:

The Accounting majors that complete this course will:

- Demonstrate an in-depth working knowledge of TaxWise, the IRS-provided tax preparation software used to complete clients federal and state tax returns;
- Complete the IRS certification exams (Volunteer-Standards-of-Conduct (VSC), Basic, Advanced, Cancellation of Debt, and Health-Savings-Accounts (HSA)) that, when taken in total, give them the right to practice as VITA tax-preparer volunteers before the IRS;
- Participate in the reviewer process by completing the IRS certification exams (Foreign Student, International, and Military) that, when taken in total, give them the right to practice as VITA reviewer volunteers before the IRS;
- Participate in the ten-week VITA program, and
- Close the feedback loop by participating in weekly training sessions and thereby achieve a higher level of mastery in addressing problematic tax-return issues.

### COURSE REQUIREMENTS AND POLICIES:

#### 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 Papa John's pizza and 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.

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

ACCT 3440-01 (Spring 2015)

Dr. Barrett

### Exams.

All VITA volunteers must complete the Volunteer-Standards-of-Conduct (VSC), Basic, Advanced, Cancellation of Debt, and Health-Savings-Accounts (HSA) VITA certification exams as part of the ten-percent component of their grades. Those exams are open-book assessment events that are deployed in an internet-based, password-protected domain. I highly recommend that you solve the variations (test and retest) of each certification exam before attempting to solve them online. Other certification exams (Foreign Student, International, and Military) are available for students wishing to enhance their usefulness as tax preparers and to qualify as reviewers (all certification exams must be completed to qualify as a reviewer) as well as their grade for this course.

### 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.**

## **REQUIRED LEARNING RESOURCES:**

Technology-Fee Provided:

- CCH Internet Tax Research Network
- Thomson Reuters Checkpoint
- TaxWise Online Tax Preparation Software

Student Provided:

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

## **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 outcomes 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:

Training			VITA Program				
Participation	Certification Exams*	Additional Certifications**	Completed Tax Returns	Volunteer Hours	Quality Reviews	Client Referrals	Total <sup>^</sup>
5%	80% of 15%	20% of 15%	35%	25%	10%	10%	100%

\*All volunteers must complete the Volunteer-Standards-of-Conduct (VSC), Basic, Advanced, Cancellation of Debt, and Health-Savings-Accounts (HSA) VITA certification exams as part of this ten-percent assessment component.

\*\*This assessment component consists of the Foreign Student, International, and Military certification exams. **The Puerto Rico certification exams are beyond the scope of our VITA site and will thus not count for additional assessment consideration.**

^Additional grade consideration will be afforded any course participant that finishes as one of the top three volunteers in any one or more of the VITA assessment categories (i.e., completed tax returns, volunteer hours, additional certifications, quality reviews, and client referrals).

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

### **TENTATIVE CLASS MEETING AND EXAMINATION SCHEDULE (M, 1400 - 1540, UH 121):**

Day	Date	Learning Activities, Assessments, Recesses	Day	Date	Learning Activities, Assessments, Recesses
M	01-12	<ul style="list-style-type: none"> <li>• VITA docs (Pubs 17, 4012, 5157, 6744)</li> <li>• VSC (Pub 4961)</li> <li>• <b>VSC Certification due</b></li> <li>• Intake/Interview &amp; Quality Review Training</li> <li>• Training I</li> <li>• <b>Basic Certification due on 01-19</b></li> <li>• TaxWise Training (2:45 - 4:45 PM)</li> </ul>	M	03-02	<ul style="list-style-type: none"> <li>• Training VII</li> </ul>
W	01-14	<ul style="list-style-type: none"> <li>• TaxWise Training (5:00 - 7:00 PM)</li> <li>• Basic-Certification Tax-Return Scenarios</li> </ul>	T	03-03	<ul style="list-style-type: none"> <li>• <b>VITA three-day block continues (4:00 - 8:00)</b></li> </ul>
M	01-19	<ul style="list-style-type: none"> <li>• <b>Martin Luther King Jr. Day (no classes)</b></li> <li>• <b>Basic Certification due</b></li> <li>• <b>Advanced Certification due on 01-26</b></li> </ul>	W	03-04	<ul style="list-style-type: none"> <li>• <b>VITA (4:00 - 8:00)</b></li> </ul>
W	01-21	<ul style="list-style-type: none"> <li>• TaxWise Training (5:00 - 7:00 PM)</li> <li>• Advanced-Certification Tax-Return Scenarios</li> </ul>	R	03-05	<ul style="list-style-type: none"> <li>• <b>VITA three-day block ends (4:00 - 8:00)</b></li> </ul>
M	01-26	<ul style="list-style-type: none"> <li>• <b>Advanced Certification due</b></li> <li>• Training II</li> <li>• <b>HSA Certification due on 02-02</b></li> <li>• TaxWise Training (2:45 - 4:45 PM)</li> </ul>	F	03-06	<ul style="list-style-type: none"> <li>• <b>Last Day to Drop this Class</b></li> </ul>
T	01-27	<ul style="list-style-type: none"> <li>• <b>VITA begins on 02-03 (4:00 - 8:00)</b></li> </ul>	M	03-09	<ul style="list-style-type: none"> <li>• <b>Spring Break (no classes)</b></li> </ul>
M	02-02	<ul style="list-style-type: none"> <li>• <b>HSA Certification due</b></li> <li>• Training III</li> <li>• <b>Last day to drop this class without a "W"</b></li> </ul>	T	03-10	<ul style="list-style-type: none"> <li>• <b>Spring Break (no classes)</b></li> </ul>
T	02-03	<ul style="list-style-type: none"> <li>• <b>VITA three-day block begins (4:00 - 8:00)</b></li> </ul>	W	03-11	<ul style="list-style-type: none"> <li>• <b>Spring Break (no classes)</b></li> </ul>
W	02-04	<ul style="list-style-type: none"> <li>• <b>VITA (4:00 - 8:00)</b></li> </ul>	R	03-12	<ul style="list-style-type: none"> <li>• <b>Spring Break (no classes)</b></li> </ul>
R	02-05	<ul style="list-style-type: none"> <li>• <b>VITA (4:00 - 8:00)</b></li> </ul>	F	03-13	<ul style="list-style-type: none"> <li>• <b>Spring Break (no classes)</b></li> </ul>
M	02-09	<ul style="list-style-type: none"> <li>• Training IV</li> </ul>	M	03-16	<ul style="list-style-type: none"> <li>• Training VIII</li> </ul>
T	02-10	<ul style="list-style-type: none"> <li>• <b>VITA three-day block continues (4:00 - 8:00)</b></li> </ul>	T	03-17	<ul style="list-style-type: none"> <li>• <b>VITA one-day block begins (4:00 - 8:00)</b></li> </ul>
W	02-11	<ul style="list-style-type: none"> <li>• <b>VITA (4:00 - 8:00)</b></li> </ul>	M	03-23	<ul style="list-style-type: none"> <li>• Training IX</li> </ul>
R	02-12	<ul style="list-style-type: none"> <li>• <b>VITA (4:00 - 8:00)</b></li> </ul>	T	03-24	<ul style="list-style-type: none"> <li>• <b>VITA one-day block continues (4:00 - 8:00)</b></li> </ul>
M	02-16	<ul style="list-style-type: none"> <li>• <b>President's Day (no classes)</b></li> </ul>	M	03-30	<ul style="list-style-type: none"> <li>• Training X</li> </ul>
T	02-17	<ul style="list-style-type: none"> <li>• <b>VITA three-day block continues (4:00 - 8:00)</b></li> </ul>	T	03-31	<ul style="list-style-type: none"> <li>• <b>VITA one-day block continues (4:00 - 8:00)</b></li> </ul>
W	02-18	<ul style="list-style-type: none"> <li>• <b>VITA (4:00 - 8:00)</b></li> </ul>	M	04-06	<ul style="list-style-type: none"> <li>• Training XI</li> </ul>
R	02-19	<ul style="list-style-type: none"> <li>• <b>VITA (4:00 - 8:00)</b></li> </ul>	T	04-07	<ul style="list-style-type: none"> <li>• <b>VITA one-day block continues (4:00 - 8:00)</b></li> </ul>
M	02-23	<ul style="list-style-type: none"> <li>• Training V</li> </ul>	M	04-13	<ul style="list-style-type: none"> <li>• Training XII</li> </ul>
T	02-24	<ul style="list-style-type: none"> <li>• <b>VITA three-day block continues (4:00 - 8:00)</b></li> </ul>	T	04-14	<ul style="list-style-type: none"> <li>• <b>VITA one-day block ends (4:00 - 8:00)</b></li> </ul>
W	02-25	<ul style="list-style-type: none"> <li>• <b>VITA (4:00 - 8:00)</b></li> </ul>	M	04-27	<ul style="list-style-type: none"> <li>• VITA Awards Ceremony</li> </ul>
R	02-26	<ul style="list-style-type: none"> <li>• <b>VITA (4:00 - 8:00)</b></li> </ul>	W	04-29	<ul style="list-style-type: none"> <li>• Classes end</li> </ul>