

Course #: ACCT 4440-01	Asst. Prof.: Steven M. Day, CPA, MAcc
Course Title: Tax Practicum II - 25478	Office: Room 132, Udvar-Hazy Business Bldg.
Credit Hours: 2 semester hours	Phone: 435-652-7831 / 435-668-0284 (cell)
Meeting time: M, 2:00 pm to 3:40 pm	Email: <a href="mailto:day@dixie.edu">day@dixie.edu</a> Do not use my Dmail!
Location: Hazy 218	Office Hours: MTW 9:00 – 10:30 and by appointment
Term: Spring 2013	

### **COURSE REQUIREMENTS:**

1. Access to a Windows PC compatible laptop computer is required for this course!

### **COURSE DESCRIPTION:**

This course is designed to provide Accounting students with an experiential learning environment that will place them in real-life, tax accounting practice settings similar to post-graduation employment. Students will use leading tax preparation software to provide analysis and review for the VITA (Volunteer Income Tax Assistance) program.

**Prerequisites:** ACCT 4440 is only available with instructor permission. Minimum prerequisites include receiving a “B” or better in ACCT 3440 and an invitation from an accounting professor teaching ACCT 3440 or ACCT 4440.

### **COURSE OBJECTIVES:** *Students successfully completing this course will be required to:*

- (1) Successfully complete all of the VITA certification exams.
- (2) Participate in a series of complex tax analysis and planning training sessions.
- (3) Participate in a series of income tax review training sessions.
- (4) Successfully review a variety of income tax returns, prepared by ACCT 3440 students, in order to properly process the tax returns through the IRS e-file system.

### **EXAMS:**

The 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 paper versions of each certification exam before attempting to solve them online.

### **PARTICIPATION/PROFESSIONALISM/CLASS ATTENDANCE:**

This is your education. Take ownership of your educational investment by contributing in a positive manner in the training sessions and VITA program learning environment. Participation shows the professor your concern for the subject matter and will directly affect your overall grade in this class. **Disruptive or disrespectful behavior will cause students to lose all participation points.** If a student does not show respect, maturity and professionalism in the learning environment, he or she will most likely struggle in a post-academic environment.

***Remember you are an ambassador representing the Dixie State College Accounting Program!***

Your attendance is required in this course. Role will be taken at every event, and students will lose ½ % of their grade for each date he or she is tardy or absent. Additionally, students who are inattentive will suffer in this area. If any electronic device disrupts the class or VITA program experience, that person responsible will provide a substantial time-appropriate treat for the professor and class peers at the next scheduled meeting.

**GRADING:**

Grading is not on a curve. Your grade will be based on the percentages earned as listed below. **There are NO grade improvement projects available in this class!**

Certification Exams	20%	A	93.0 - 100%	C	73.0 - 76.9%
Tax Return Reviews (#completed/accuracy)	30%	A-	90.0 - 92.9%	C-	70.0 - 72.9%
Volunteer Hours	30%	B+	87.0 - 89.9%	D+	67.0 - 69.9%
Participation/Professionalism/Attend.	<u>20%</u>	B	83.0 - 86.9%	D	63.0 - 66.9%
Total Points	<u>100%</u>	B-	80.0 - 82.9%	D-	60.0 - 62.9%
		C+	77.0 - 79.9%	F	below 60.0%

**Note: All percentages are approximate and may change at the discretion of the instructor!**

**ACADEMIC INTEGRITY:**

The Accounting profession is well known for a reputation of honesty, integrity, and high ethical standards. As a result, scholastic dishonesty will not be tolerated and will be prosecuted to the fullest extent. Students are expected to have read and understand 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 (See DSC Policy Links listed below).

**DISABILITY STATEMENT:**

If you suspect or are aware that you have a disability that may affect your success in the course you are strongly encouraged to contact the Disability Resource Center (DRC) located in the North Plaza Building. The disability will be evaluated and eligible students will receive assistance in obtaining reasonable accommodations. Phone # 435-652-7516.

**Dmail NOTICE:**

You are required to frequently check your dmail account. Important class and college information will be sent to your dmail account, including DSC bills, financial aid/scholarship notices, notices of cancelled classes, reminders of important dates and deadlines, and other information critical to your success at DSC and in your courses. If you do not know how to access your dmail account, go to [www.dixie.edu](http://www.dixie.edu) and click on "Log in to student services".

**DSC POLICY LINKS & RESOURCES:**

Reference to "Policy for Absences Related to College Functions":

<http://www.dixie.edu/humanres/policy/sec5/523.html>

Disruptive behavior policy / classroom expectations:

<http://www.dixie.edu/humanres/policy/sec3/334.html>

Academic dishonesty / Academic integrity policy:

<http://www.dixie.edu/humanres/policy/sec3/334.html>

**Available Resources:** Library, Computer Lab, Writing Center, Testing Center, and Tutoring Center statements and links (as appropriate)

Library – <http://library.dixie.edu>

Computer Labs – located in the basement of the library. The Smith Computer Center, and the Hazy Building room 200.

Writing Center – [http://new.dixie.edu/english/dsc\\_writing\\_center.php](http://new.dixie.edu/english/dsc_writing_center.php)

Testing Center – <http://new.dixie.edu/testing>

Tutoring Center – <http://dsc.dixie.edu/tutoring/>