



Course #:	ACCT 3400-01 & ACCT 3400-02		Doctor of Philosophy (Accounting);
Course title:	Tax Accounting I		Graduate Certificate (Information Systems);
Credit hours:	3 undergraduate semester hours		Certified Public Accountant, Certified
Prerequisites:	ACCT 2020 (Managerial Accounting)		Management Accountant, Certified Internal
Fees:	\$25 (Technology)		Auditor, Certified QuickBooks Specialist,
Term:	Spring 2016		Certified QuickBooks ProAdvisor, Microsoft
Meeting time:	TR: 0730 to 0845; 0900 to 1015		Office Specialist Access, Network+
Location:	Udvar-Hazy Room 229	Office:	Udvar-Hazy Room 131
Version #:	Syllabus Version S16.0	Telephone:	435-652-7747 (office)
Professor:	Kevin S. Barrett:	Email:	barrett@dixie.edu
	2012 Dixie State Teacher of the Year;	Home page:	http://www.dixie.edu ; Canvas link
	Professor, July 2003;	Office hours:	TR 1015 - 1245 & by appointment

COURSE DESCRIPTION:

This course covers current federal income tax laws as applied to 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 cases that reflect tax issues that loosely follow a taxpayer's lifecycle. The solutions to those cases will be from three perspectives: 1) relevant tax law; 2) the applicable tax formula, and 3) tax return.
- Your participation is very important to your success in this class and the success of this class. You will have several 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.

Developing Tax-Research Skills.

- You will develop tax-research skills as you solve and present tax issues contained in the aforementioned.
- You will have the opportunity to further strengthen the tax-research skills that you develop by solving case issues as you complete two research memos.

Developing Tax-Expertise Skills.

- Every learning 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.

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.
- Your case-related work will require your interaction with several Google documents.
- You will need to complete all projects in an electronic format and submit them to barrett@dixie.edu as e-mail attachments.

Professionalism.

- **Absenteeism.** I conceptualize our student-instructor relationship in much the same way that I conceptualize an employer-employee relationship. There is virtually zero tolerance for unexcused absences in the work place and excused absences are typically granted only for unusual and infrequent events. Missing my class without obtaining a **timely, a priori (i.e., before the fact)** excused absence from me is unprofessional and will result in a ten-percentage-point reduction of your final grade for each unexcused absence.
- **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.**
- **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.

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 and select "Dmail," for complete instructions. **You will be held responsible for information sent to your Dmail, so please check it often.**

Electronic File and Communication Naming Protocol.

In order to facilitate clear and concise electronic communication, please follow the following three-part naming protocol in naming electronic files which you submit to the instructors. Files submitted for

assessment without this naming protocol will receive a three percent reduction for the associated assignment. Also, this naming protocol should be included in the subject line of all email communication. Using this label allows for reference sorting and substantially reduces my response time to your email communication. Indeed, if you submit an email message and it does not include this subject-naming protocol, the probability of response is slim.

- Three-Part-Naming Protocol: (1) Course; (2) Student Names; (3) Homework Assignment
- Three-Part-Naming-Protocol File-Naming and Email-Subject-Line Examples:
 - File Name Example: ACCT 3400 Brandon & Kade Final Exam Tax Formula
 - Subject Name Example: ACCT 3400; Brandon & Kade; Final Exam Tax Formula

REQUIRED LEARNING RESOURCES:

- Technology-Fee Provided:
 - CCH Internet Tax Research Network
 - 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 events to a given assessment attainment:

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 assessment-attainment increments. In such cases, I review all assessment events to see if they were completed and performed at a competent level. I typically give qualifying individuals with complete and competent performances the benefit of the doubt, thus awarding them the higher assessment attainment.

- These assessment events are used to accumulate performance data that is transformed into percentages that are summed, weighted, and mapped into the aforementioned assessment scale:

	Tax Law Activity (TLA)	Research Memos (RM)	Participation-Cases (P)	Tax Returns-Cases (TRC)	Exams (E)	Total
%	7.5%	10.0%	50.0%	10.0%	22.5%	100%

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

TENTATIVE SCHEDULE (TR: 0730 - 0845 & 0900 - 1045; UH 229):

Day	Date	Learning Activities, Assessments, Recesses	Day	Date	Learning Activities, Assessments, Recesses
T	01-12	<ul style="list-style-type: none"> • Pedagogical Overview • Case I begins • Signing-Up-for-Tax-Issues Protocol Explained 	T	03-08	<ul style="list-style-type: none"> • Spring Break (no classes)
R	01-14	<ul style="list-style-type: none"> • Case I 	W	03-09	<ul style="list-style-type: none"> • Spring Break (no classes)
M	01-18	<ul style="list-style-type: none"> • Martin Luther King Jr. Day (no classes) 	R	03-10	<ul style="list-style-type: none"> • Spring Break (no classes)
T	01-19	<ul style="list-style-type: none"> • Case I 	F	03-11	<ul style="list-style-type: none"> • Spring Break (no classes)
R	01-21	<ul style="list-style-type: none"> • Case I 	T	03-15	<ul style="list-style-type: none"> • Case II
T	01-26	<ul style="list-style-type: none"> • Case I 	R	03-17	<ul style="list-style-type: none"> • Case II • Memo Demo
R	01-28	<ul style="list-style-type: none"> • Case I 	F	03-18	<ul style="list-style-type: none"> • TLA5 (Q21-24) due • RMI draft due on 03-25 (if feedback desired)
M	02-01	<ul style="list-style-type: none"> • Last Day to Drop the Class without a "W" 	T	03-22	<ul style="list-style-type: none"> • Case II
T	02-02	<ul style="list-style-type: none"> • Case I 	R	03-24	<ul style="list-style-type: none"> • Case II
R	02-04	<ul style="list-style-type: none"> • Case I ends • TRCI (by hand) due on 02-09 	F	03-25	<ul style="list-style-type: none"> • RMI draft due (if feedback desired)
T	02-09	<ul style="list-style-type: none"> • TRCI (by hand) due • TLA Demo • TLA1 (Q1-5) due on 02-12 • TaxWise Demo begins • TRCI (TaxWise) due on 02-10 	T	03-29	<ul style="list-style-type: none"> • Case II
R	02-11	<ul style="list-style-type: none"> • TaxWise Demo ends 	R	03-31	<ul style="list-style-type: none"> • Case II

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ACCT 3400-01 (Spring 2016)

Dr. Kevin S. Barrett

Day	Date	Learning Activities, Assessments, Recesses	Day	Date	Learning Activities, Assessments, Recesses
		<ul style="list-style-type: none"> • Case II begins • CCH Demo • Google-Docs Formatting Demos 			
F	02-12	<ul style="list-style-type: none"> • TLA1 (Q1-5) due • TLA2 (Q6-10) due on 02-19 	F	04-01	<ul style="list-style-type: none"> • RMI due • RMII draft due on 04-08 (if feedback desired)
M	02-15	• President's Day (no classes)	T	04-05	• Case II
T	02-16	• Case II	R	04-07	• Case II
R	02-18	• Case II	F	04-08	<ul style="list-style-type: none"> • RMII draft due (if feedback desired) • RMII due on 04-15
F	02-19	<ul style="list-style-type: none"> • TLA2 (Q6-10) due • TLA3 (Q11-15) due on 02-26 	T	04-12	• Case II
T	02-23	• Case II	R	04-14	<ul style="list-style-type: none"> • Case II ends • TRCII (TaxWise) due 04-28
R	02-25	• Case II	F	04-15	• RMII due
F	02-26	<ul style="list-style-type: none"> • TLA3 (Q11-15) due • TLA4 (Q16-20) due on 03-04 	T	04-19	• Case II (TaxWise Assistance)
T	03-01	• Case II	R	04-21	• Case II (TaxWise Assistance)
R	03-03	• Case II	T	04-26	<ul style="list-style-type: none"> • Case II (TaxWise Assistance) • TRCII (TaxWise) due
F	03-04	<ul style="list-style-type: none"> • TLA4 (Q16-20) due • TLA5 (Q21-24) due on 03-17 • Last Day to Drop this Class 	W	04-27	• Last Day of Classes
M	03-07	• Spring Break (no classes)	T	05-03	• Final Exam due (0800 - 1000)