



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

Course #: Accounting 3500-02	Prof.: Derrick Esplin, CPA, CMA, MAcc
Course Title: Acct Practicum Techniques	Office: Room 127, Udvar-Hazy Business Bldg.
Credit Hours: 3 semester hours	Phone: 435-652-7926 / 435-619-4460 (cell)
Meeting time: Tu, Th 9:00 am to 10:15 am	Email: derrickesplin@dixie.edu
Location: Hazy 149	Office Hours: M,W 9:00 am – 10:00 am
Term: Fall 2015	T, Th noon – 1 pm and by appointment

A. CLASS HOURS

Accounting 3500 meets twice a week, on Tuesday and Thursday, from 9:00 A.M. to 10:15 A.M in room # 149 of the Hazy Building.

B. TEXT

No text book is required. **A laptop computer is required for all students attending the class.**

C. FEES

\$149. The \$149 fee will pay for the online QuickBooks Specialist certification via Universal Accounting (UA). You will need to contact Courtney Sellers at UA to pay this fee. Her direct number is 800-682-0716, ext. 1108 or you can email her at csellers@universalaccounting.com. You will have access to the online training programs within 5-10 minutes of your payment going through.

The \$149 includes the cost of certification and provides you with a full year access to the training materials so you can review what you have learned anytime that you would like even after certification. If you were to call UA yourself and go through this certification process on your own it would cost you \$815. The certification designation, once earned, is forever and the QuickBooks Specialist certification is nationally recognized and carries credential weight in many organizations.

D. COURSE DESCRIPTION

Required for students pursuing a degree in Accounting. Provides hands-on instruction using QuickBooks and Peachtree Accounting software to prepare financial statements and related analysis. Payroll tax compliance, reporting and planning will be covered, with emphasis on interpretation and practical application. Designed to provide Accounting majors with skills needed in ACCT 4600. Course fee required. Prerequisites: ACCT 3020 and ACCT 3400. Co-requisite ACCT 4400. 3 credit hours.



E. LEARNING OUTCOMES

Mission

The mission of the Udvar-Hazy School of Business is to prepare students for successful employment, advanced learning and service to community. We are committed to providing an environment that embraces experiential learning, stimulates academic excellence and incorporates ethical considerations.

Goals

1. Provide students with accounting and core business knowledge and skills that enable attainment of advanced accounting degrees and success in a rapidly changing, competitive professional environment. (Core Theme One – A Culture of Learning)
2. Develop students' awareness of and analytical and decision-making skills regarding business ethical issues. (Core Theme Two – A Culture of Values)
3. Establish partnerships with the community and alumni to provide an education that responds to local and industry needs and affords valuable, applied learning opportunities and community engagement. (Core Theme Three – A Culture of Community)
4. Employ highly qualified faculty members who foster open, innovative, analytical, and student-focused learning environments. Support academically and professionally active faculty who model continuous improvement in their practice and service. (Core Theme One – A Culture of Learning)

Accounting Department - Student Learning Outcomes

Accounting professionals are looked upon as trusted business advisors and must develop and maintain high standards of professionalism, ethics, and technical competency. Irrespective of the interest area in which the individual works, be it accounting and bookkeeping, auditing, tax, or consultation, accountants are expected to be able to: **identify** relevant issues; **gather** information related to those issues; **compile and synthesize** that information into a format useful for its intended users; and **communicate or report** the results in an effective and reliable manner. Therefore, it is important that we as educators instill those competencies into our students. Upon completion of an accounting degree at Dixie State University, students will demonstrate the ability to:

1. Identify accounting, tax, auditing, and ethical issues in structured and unstructured fact-based situations.
 - Students will identify the problem and acknowledge reasons for enduring uncertainty and absence of a single "correct" solution.
 - Students will identify relevant information and uncertainties embedded in the information.
2. Perform and gather research using the professional body of knowledge in the accounting discipline.
 - Students will interpret information by:
 - Recognizing and controlling for personal bias.
 - Articulating assumptions and reasoning associated with alternative points of view.
 - Qualitatively interpreting evidence from a variety of points of view.
 - Organizing information in meaningful ways that encompass problem complexities.
3. Use a range of techniques to perform analysis, synthesize information, and draw conclusions.
 - After thorough analysis, students will develop and use reasonable guidelines for prioritizing issues and choosing among options
 - Students will efficiently implement conclusions, involving others as needed.

4. Communicate effectively in quantitative and qualitative terms through writing and speaking.
 - Students will acknowledge and explain limitations of endorsed solutions.
 - Students will integrate skills in on-going processes for generating and using information to monitor strategies and make reasonable modifications.
5. Provide service in the local community through applied learning opportunities and community engagement.
 - Students will spend time in the Volunteer Income Tax Assistance (VITA) program, assisting individuals in the community with their federal and state tax return preparation needs.
 - Students will become VITA certified and will partner with the IRS and the Five Counties community organization to provide tax related services.
 - Students will use their accounting knowledge and value-added skills to assist small business clients with entity discussion and selection, QuickBooks setup and training, income, sales, and payroll tax research and preparation, and financial statement preparation and analysis.
6. Accept the obligation to act in a way that will serve the public interest, honor the public trust, and demonstrate commitment to professionalism.
 - Students will recognize their responsibility to the collective well-being of the community of people and institutions that the CPA profession serves.
 - Students will understand how their actions affect others and learn to take responsibility for their own actions.

F. COURSE OBJECTIVES

Students who successfully complete this course will:

1. Have an in-depth working knowledge of the QuickBooks accounting software package for purposes of routine financial accounting record keeping in a small to mid-size business (I, G, CS, CR)
2. Be able to prepare and analyze financial statements (I, G, CS, CR)
3. Prepare all facets of payroll (pay checks, W-2's, 940's, 941's) and payroll tax compliance (I, G, CS, CR)
4. Be QuickBooks Certified (I, G, CS, CR)

G. COURSE CULTURE, REQUIREMENTS AND POLICIES:

Developing Critical Thinking Skills:

Your critical thinking skills will be enhanced as you:

- Figure out how to correctly depict small business activities within the context of QuickBooks.
- Discriminate between business expenses and personal expenditures.
- Offer meaningful advice that clients can follow to protect the integrity of their business entity.

Developing Practical Technological Skills:



This course is specifically designed to provide you with learning and certification activities, the completion of which will help you develop an in-depth working knowledge of QuickBooks.

Exams:

This is a project oriented class designed to prepare you for the working environment that you will encounter in the Accounting 4600 Accounting Practicum class. Thus, there are no traditional exam assessment events in this course.

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.

H. GRADING

Grading is not on a curve. Your grade will be based on the percentage of total points earned.

1.	LEARNING ACTIVITIES	70%
2.	CERTIFICATION	<u>30%</u>
	TOTAL	100%
A 94.0 – 100.0%		C 73.0 – 76.9%
A- 90.0 – 93.9%		C- 70.0 – 72.9%
B+ 87.0 – 89.9%		D+ 67.0 – 69.9%
B 83.0 – 86.9%		D 63.0 – 66.9%
B- 80.0 – 82.9%		D- 60.0 – 62.9%
C+ 77.0 – 79.9%		F BELOW 60%

Reasonable Accommodation Statement:



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

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.

DMAIL Statement

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 DSC. All DSC students are automatically assigned a Dmail email account. If you don't know your user name and password, go to www.dixie.edu choose MyDSC & Logins and then Login to Student-Mail. And follow the instructions. You will be held responsible for information sent to your Dmail email. So please check it often.

RESOURCES:

Available Resources: Library, Computer Lab, 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.

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

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



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

SEE NEXT PAGE FOR TENTATIVE CLASS MEETING SCHEDULE