

Concord University

Department of Business

ACCT 417 AND 417L: VITA EXPERIENCE

ACCT 420: VITA QUALITY REVIEW

Spring, 2019

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Resource	www.irs.gov ; www.linklearncertification.com
Department Website	www.concord.edu/business

The mission of Concord University is to provide quality, liberal arts based education, to foster scholarly and creative activities and to serve the regional community (<http://www.concord.edu/academics/>).

Catalogue Description:

ACCT 417: Hands on application of tax principles. Students will be expected to pass the IRS Volunteer Income Tax Assistance program tests and work up to 35 hours preparing tax returns for people within the community.

ACCT 420: Special Topics in Accounting

This course is for returning VITA volunteers. These volunteers are expected to be leaders in the program, quality review returns, and pass additional IRS VITA tests.

Corequisite: Pass All Appropriate VITA TESTS

Concord University Educational Goals:

To have an understanding of the role of taxation in business and one's personal life.
To prepare tax returns to VITA Standards.

National Standards:

To introduce individual income tax material necessary to pass the REG section of the CPA Exam.

Topical Coverage:

1. Heavy coverage of individual tax issues
2. Moderate coverage of ethical issues in the context of tax returns
3. First-hand experience in dealing with individuals who wish to have help preparing and filing their tax return

Objectives:

Upon completion of this course students will:

- Appreciate the impact income taxes have on their environment.
- Comprehend basic tax return issues.
- Be able to deal with the general public.
- Follow the mandated ethical guidelines.

Special issues in this course:

Inclement Weather Policy: We will follow the university’s policy. If the University is closed (or cancelled night classes) our VITA Center is closed. We will make up any days as per the schedule. We do not have an inclement weather time.

A grade will be determined by:

- Student **must** pass VITA Exams by January 31 to participate and still get an A in the course. I HIGHLY encourage students to begin studying for the exams during Christmas Break.
- Attendance
- Compliance to the IRS QSR Standards.

Grading Scale:

This year everyone starts out with 1000 Points. For every violation, points will be deducted from your final grade. You can only lose points in my course for not doing what you are supposed to do.

Violation	Point Value
Missing a scheduled VITA session without a valid excuse (medical, approved university athletic teams, other class meetings (NOT study sessions..etc.), and others on a case by case basis as determined by the instructor(s)). If you are unsure if your excuse is valid, please speak to me.	-50 Points

Only passing the IRS VITA Basic Test	-101 Points
Not passing IRS VITA Tests by January 31 (QSR #1).... Not passing by February 15 (-601 points)	-101 Points
Failing to follow IRS QSR #2 willfully (Intake/Interview Process and getting a quality review)	-75 points
Failure to follow IRS QSR #3 willfully (Obtaining photo ID and confirming TIN)	-75 points
Failure to wear a name tag (QSR #10)	-25 points
Failure to maintain confidentiality of taxpayer information (QSR #10)	-601 points
Serious ethical violations to the quality control standards, such as telling taxpayers the IRS will never know about cash income, accepting gifts (QSR #2)	-601 points and reported to my SPEC agent

Grade	Point Value
A	900-1000
B	800-899
C	700-799
D	600-699
F	Below 599 Points

All students are required to take the Ethics, Intake, and ADVANCED Exam. Completing a specialty exam (Health Savings Account, Military, or Foreign Student) will also give students an opportunity to earn back 50 points (maximum of 50 points possible).

Honor Code: Students are expected to know and abide by the Honor Code in all matters pertaining to this course. When in doubt about whether or not something violates the code, ask me.

Makeup policy: No late homework, project or exam is allowed. No late submissions will be accepted.

Course Schedule:

Day/Time	Location	Topic
TUE Jan 15 (4PM)	Rahall 103	Ethics Information, Intake/Interview, Tax Law review for exam, Tax

		Reform, Sample problem in Taxslayer (CIRC 230 EXAM)
TUE Jan 22 (4PM)	Rahall 103	Site Operations, RR Retirement, Form 1099, Taxable amount not determined pension, State Tax Issues, Smith Problem
TUE Jan 29 (4PM)	Rahall GRIP Center	Site Trial Run (bring your tax return if you want. We will prepare that in production. Sample problems will be available to prepare in test.)
THUR Jan 31, 11:59PM		Volunteer agreement, Tests DUE
TUE Feb 5 (4PM)	GRIP Center	Return Preparation
TUE Feb 12 (4PM)	GRIP Center	Return Preparation
WED Feb 20 (2PM)	Princeton Senior Center	Return Preparation
TUE Feb 26 (4PM)	GRIP Center	Return Preparation
WED Feb 27 (4PM)	Princeton Senior Center	Return Preparation
TUE Mar 5 (4PM)	GRIP Center	Return Preparation
WED Mar 6 (2PM)	GRIP Center or Princeton Senior Center	Return Preparation
TUE Mar 12		Spring Break
WED Mar 20 (2PM)	GRIP Center	Return Preparation
TUE Mar 26 (4PM)	GRIP Center	Return Preparation
WED Mar 27 (2PM)	GRIP Center	FSA (Facilitated Self-Assistance) Return Prep Day (limited number of volunteers needed)
TUE Apr 2 (4PM)	Make-Up Athens Day (In case we get snowed out)	Contingency Day
WED Apr 3 (2PM)	Make-Up Day (In case we get snowed out)	Contingency Day
TUE Apr 9 (4PM)	Make-Up Day (in case we get snowed out)	Contingency Day
WED Apr 10 (2PM)	Make-Up Day (in case we get snowed out)	Contingency Day

Other Comments:

- I believe that your education is your primary responsibility. It is your job to prepare for and keep up with assignments. Deadlines are set, but you decide whether you want to start early or wait until the last day.
- When searching for a career, especially in public accounting, you will be asked “tax or audit.” It is vitally important to have an understanding in taxation for you can make a decision based on your preference.
- I try to respond to email quickly, but this does not always occur. However, you can expect a response from 8am-8pm within 1 business day. This is not saying I won’t respond at other times, just do not expect a response immediately.

Accessibility/Accommodations:

Concord University is committed to responding to the needs of students with disabilities as defined by the Americans with Disabilities Act. Please inform your instructor at the beginning of the class semester if you have a disability and are requesting accommodations. It is your responsibility to self-disclose that you are requesting accommodations. The University and instructor will provide you with a reasonable accommodation. You should register with CU's Disability Services Office, located in the Athens campus Jerry and Jean Beasley Student Center, Bottom Floor, across from the Campus Post Office. The Disability Services Office phone is 304-384-6086 or you can email the Director, Nancy Ellison, at nellison@concord.edu for assistance.

Academic Dishonesty: Academic dishonesty is morally unacceptable as well as destructive to the learning and teaching atmosphere. Academic dishonesty includes the giving or receiving of improper help on examinations or assignments, falsifying documents, and plagiarism (the act of stealing and using, as one's own, the ideas or the expression of the ideas of another). Such dishonesty can lead to a variety of penalties - including but not limited to failure of assignment, failure of course, loss of institutional privileges, or dismissal from the University. (See University Catalog Academic Policies and Procedures.)

Concord University Honor Code:

A Concord University Honor Code was approved by students, staff, faculty, administration and the CU Board of Governors. The Code states:

"As a member of the Concord University Community I will act with honesty and integrity in accordance with our fundamental principles and I will respect myself and others while challenging them to do the same."

The Honor Code is intended to unite the Concord community behind a culture of honesty, integrity, and civility.

Class Attendance Policy

Regular class attendance is part of a student's academic obligation at Concord. Irregular attendance may affect academic performance adversely and is detrimental to the atmosphere of a class. (See University Catalog Academic Policies and Procedures.) For this reason, attendance will affect your final grade in the course.

Emergency Alert System

In an effort to increase safety and security on our campus, Concord University encourages everyone to register for instant text message alerts. Alerts will only be used for security and safety notices. All students, faculty, and staff are eligible to receive text message alerts on their cell phones or email alerts. Please contact the IT Help Desk for further assistance (301-384-5291).

Emergency Information

Emergency/courtesy telephones are located at the main entrance of each residence hall and at various other locations on campus. Emergency telephones can be identified by the flashing blue light and will provide the user with a direct link to Public Safety at the press of a button. To report an on-campus emergency, call 304-384-5357 or 911. The Office of Public Safety is located on the bottom floor of the Rahall Technology Center. For further emergency information go to: <http://www.concord.edu/student-life/node/25>

Inclement Weather Policy

As a general policy, the University will remain in normal operations during adverse weather conditions. In the event of severe weather conditions, the following may occur:

University Closure

No students or employees are to report

Classes Cancelled

Students do NOT report BUT employees are expected to report to work at their normal time.

Operating on an Inclement Weather Delay

Under this schedule, all 8 a.m. classes will start at 10 a.m. Students and faculty will follow the Inclement Weather Schedule. (See <http://www.concord.edu/node/76> for Athens/Beckley Inclement Weather Schedules.)

**Announcements invoking the late schedule or other options referenced above are aired on area radio and television stations and are sent as text and email messages to those enrolled for this service.*

Student Conduct

In classrooms, online, laboratories, and during any activities that are part of course requirements, students are expected to observe reasonable rules of conduct.

Technology Services

Contact the CU Help Desk at extension 5291 from campus or 304-384-5291 off campus. You may also email cuhelpdesk@concord.edu

General Expectations of Business Students

Please review the general expectations of business students at <http://www.concord.edu/business/node/11>

To Review the Title IX Sexual Harassment Policy

Please visit <https://www.concord.edu/student-life/node/47>

For Academic Help

The Academic Success Center is ready to assist any student with academic or personal concerns, tutoring, study skills, time management, and much more. The Academic Success Center is located in Suite 243 (Atrium) of the Rahall Technology Center open Monday - Friday, 8:00 am -4:00 or by appointment (304) 384-6074, (304) 384-6298, or asc@concord.edu.
Website: <http://hub.concord.edu/academicsuccess/>

The drop-in tutoring schedule is online: <https://apps.concord.edu/tutoring/> . Smarthinking—online, and on-demand tutoring is available on Blackboard.

This syllabus is subject to change based on the needs of the class. Please check it regularly.