

**ACC 366P/384 – Accounting Practicum
Federal Taxation of Low Income Filers: Socio-Economic Forces
Spring 2023 Syllabus Part I**

Monday 3:30-5:20 – Unique #02470/ACC366 #02675/ACC384 UTC 4.112
Tuesday 3:30-5:20 – Unique #02475/ACC366 #02680/ACC384 UTC 4.122
Wednesday 3:30-5:20 – Unique #02480/ACC366 #02685/ACC384 UTC 4.110

Instructor:

E-mail:

Office: GSB 5.126F

Office Hours:

TA: **TA E-mail:**

Volunteer service period: January 25 – April 18, 2023 (period may be extended as required by IRS)

Volunteer sites and operating hours are self-selected and may vary. In-person shifts are served at sites that are on major bus routes.

Practicum Description

Students at all levels are eligible—BBA students, MPA students, and MBA students. No accounting or tax background is necessary. Students do not need to be a U.S. citizen but must be in the U.S. legally. The course integrates community service and academic learning as follows:

Community service involves at least 55 volunteer hours

- You will work with the Tax Help Program; a Foundation Communities' program (www.foundcom.org) that partners with the IRS to implement the Volunteer Income Tax Assistance (VITA) program for low-income filers.

Historically, each year the Tax Help Program helps over 20,000 people across seven in-person tax sites bringing millions of dollars in refunds into the Austin economy in the form of tax refunds and credits. This effort will require hundreds of volunteers from UT and the greater Austin area.

PLEASE REMEMBER

***IN THE COMMUNITY YOU'RE THE FACE OF THE UNIVERSITY OF TEXAS AT AUSTIN
DO US ALL PROUD!***

Communications and e-mail on Canvas: The use of e-mail and Canvas is required for this course. When sending class-wide e-mails, I will use the e-mail addresses that are supplied to me on Canvas. However, any individual e-mails I send to you will be done via Outlook and those e-mail addresses are all McCombs addresses.

Any outside-of-class announcements that I make (e.g., syllabus changes, assignment changes, speaker date changes, etc.) will be sent to you via e-mail or on Canvas. It is possible that substantial content will be posted on Canvas or sent via e-mail. It is your responsibility to regularly check your e-mail (both your McCombs account and any other accounts that you might have set up for forwarding) and the class Canvas site.

Course Completion Requirements Summarized (detailed descriptions follow):

1. IRS Training and Certification

Foundation Community (“FC”) Training Courses completed online (including courses related to IRS certifications).

2. Community Service Requirements

55 volunteer hours at outside sites on a scheduled basis.

3. Class Preparation and Participation

Mandatory attendance (see daily schedule for cancelled classes)

Participation in class discussions

Student Evaluation

	Undergraduate	Graduate
1. FC and IRS Training and Certification	Mandatory (1)	Mandatory (1)
2. Community Service Requirements	50%	50%
3. Class preparation, attendance, and participation (including group meetings)	20%	N/A
4. Instructor’s Discretionary Evaluation	20%	20%
5. Thesis Paper OR additional 8 hours of volunteering	10%	10%
6. Class preparation, attendance, and participation (including group meetings). Plus, administration and leadership duties.	N/A	20%
Total	100%	100%

- (1) Completion of all IRS training and certifications is necessary to pass the class. Late completion will ***significantly*** decrease Instructor’s Discretionary Evaluation. If the training and IRS certifications are not completed by February 6th students should drop the course.
- (2) There is no extra-credit work, make-up, or other mechanism for evaluating course performance beyond the activities described in this syllabus.

Course Completion Requirements:

1. FC Training Courses and IRS Certification (mandatory without which there is nothing).

See Syllabus Part 2 for list of courses and certification.

2. Community Service Requirements (50%)

See Syllabus Part 2 for links and more information.

- a. Register with the Foundation Communities Tax Help Program as a volunteer.
- b. Self-select volunteer hours on the FC Tax Help Program web-based scheduler.
- c. Perform at least 55 hours in-person volunteer work as a tax preparer
- d. **Tax Help Program (THP) staff supervisor evaluations (THP Evaluations)**

FC Tax staff will provide input to the instructor regarding **each student’s**:

- Quality of work, attitude, professionalism, and punctuality. Unless instructed otherwise, talking or texting on cell phones is NOT permitted at ANY time when volunteering, even when you are not with a client. If

you need to take or send an emergency call or text, please step outside (if on-site) or away from your home computer (if virtual) briefly to do so.

- Effectiveness of-THP client interface and comportment, including adhering to the dress code below.
- Quality of interaction with on-site colleagues and arriving prepared to help clients.

e. Follow the dress code (see syllabus part 2)

f. If you have downtime during your shift, ask the supervisors if they need assistance with administrative tasks. Downtime or idle time should NOT be spent studying for other classes, texting, using social media or viewing the internet on your phone or computer, etc.

3. **Class Preparation, In-person Attendance and Participation (20% Applies to Undergraduates Only)**

Your team leaders will evaluate you every class and/or group meeting (Daily Grade) based on the following scale: (Do not use half points)

2 = excellent

1 = satisfactory

0 = unsatisfactory, absent, partially absent, or unprofessional

In order to earn all points for this component of your grade, your Daily Grade average for all classes must be 1.0 or higher. Your evaluation will be based on the following criteria, which by their nature, contain elements of subjectivity.

- Your general behavior with me and other students.
- Your willingness and effectiveness to articulate questions.
- Your attendance in and punctuality to class, whether it begins with your group meeting or the speaker's presentation,
- Your comportment with guests and participants, and
- Other subjective criteria the group leaders determine
- **Speaker write-ups** If the class includes a Speaker presentation (see Schedule)
- By 3:00 on the day of class, you are to submit at least a 250 word write-up of the current week's speaker's topic. Your write-up will be rated by your team leaders. The same 0-2 scale will be used: (Do not use half points)
2= excellent
1= satisfactory
0= unsatisfactory, not turned in or turned in late

To earn a grade of 2 your speaker write-up must be of high quality and at least 500 words.

GRADUATE STUDENTS. All team leaders of the group must meet and assign one grade for the day for each undergraduate team member. Each undergraduate's daily grade is due to the course TA, Nathan Huang via e-mail by 11:59 PM the day of class (one email per group). I highly recommend that you meet right after class, determine the grades, and send them to Nathan Huang before you leave the classroom. Students that are seen sleeping, laying their head down, texting, talking, not paying attention, or acting unprofessional during a class session should receive a zero for that day. Graduate students will be graded based on attendance only for this category. Please list your attendance on your email to Nathan Huang.

4. **Instructor's discretionary evaluation (20%)**

The instructor will rely upon all assessment inputs from team leaders and independent evaluations as indicated above and below. In the event the instructor has additional information, or assesses a student's performance differently than others, she/he maintains the right to exercise discretionary decision making when assigning final grades. Absent additional or contradictory insights, the instructor will allocate these discretionary points in a manner consistent with the overall evaluation for all activities. This grade category will be heavily influenced by your volunteering performance and what occurs in the tax centers and during class (including how you represent the University of Texas). Adherence to training and volunteering deadlines is also critical. Note: 5% of the 20% will be directly tied to the completion of the Significant Impression Paper and class participation due during week 14.

5. **Thesis paper or 8 additional volunteering hours (10%)**

You must write a rigorous thesis paper pertaining to a topic pertinent to the goals espoused by Foundation Communities. The topic can be local, state-specific, national or global. The topic must be approved by your team leaders by Friday, March 10th. Thesis papers must be uploaded to Canvas by noon on Friday, April 21st. **Volunteering an additional 8 hours can replace the need to complete a thesis paper. An election will be made during the semester.** The thesis paper should:

- Be no longer than 10 pages (8.5" x 11"), double-spaced, (not including exhibits and works cited)
- Be no shorter than 9 pages (8.5" x 11"), double-spaced,

- Have one inch margins,
- Use Times Roman 12 font type,
- Your thesis statement must be clearly stated at the end of your first paragraph.
- Use MLA citation format

Papers will be evaluated by your team leaders and by the instructor based on, but not limited to, the following:

- Thoroughness and *credibility* of research, authority, and citations,
- Relationship to guest speaker topics,
- Quality of arguments and conclusions,
- Quality of organization, and
- Quality of grammatical expression.

GRADUATE STUDENTS. *Your role with the thesis papers is to:*

- Approve topics.*
- Serve as a sounding board, advisor, and potential recommender of topics to your team members.*
- Provide the following evaluation:*
 - Rank each thesis paper. The best thesis paper should be ranked #1.*
 - Assign a letter grade (A-F; +/- may be used if you desire) to each thesis paper.*
- All team leaders will read assigned papers and communicate the grade.*
- All grades must be submitted to class TA, Nathan Huang, by noon on Friday April 28th.*

6. Administration and Leadership (20% Graduates Only)

Teams and team leaders. The instructor will divide ACC 366P/384 students into teams. Each team will be led by a graduate student. Team leaders will play a primary role in the undergraduate students' in-class involvement and in their evaluation. Team leaders act as a job manager and carry substantial responsibility. In addition to orchestrating team meetings and activities and evaluating the undergraduate students, they are the students' first source for inquiries and for feedback concerning in-class activities.

This will include, but is not limited to:

- Accurately and timely sending the daily and speaker grades by the deadline stated above
- Managing the speaker write-up process and developing daily lesson plans.
- The quality of your evaluation of undergraduate thesis papers
- The guidance provided to your group members to ensure that they complete all the administrative requirements of the program, understand and complete the online training and complete the IRS certification tests. This requires a mastery of the course administrative requirements and tax technical rules before the due dates included in Part 2 of the Syllabus
- Creating an atmosphere of trust and a sense of support to your group members
- Your completion of a rigorous thesis paper as described above **OR** completing an extra 8 hours of volunteer time.

Important Notifications

Students with Disabilities

If you are a student with a disability, or think you may have a disability, and need accommodations please contact Disability and Access (D&A). You may refer to D&A's website for contact and more information: <http://diversity.utexas.edu/disability/>. If you are already registered with D&A, please deliver your Accommodation Letter to me as early as possible in the semester so we can discuss your approved accommodations.

Diversity and Inclusion

It is my intent that students from all diverse backgrounds and perspectives will be well served by this course, that students' learning needs will be addressed and that the diversity that students bring to this class can be comfortably expressed and be viewed as a resource, strength and benefit. Please let me know right away if this ever is not the case.

Religious Holy Days

By UT Austin policy, you must notify me of your pending absence at least fourteen days prior to the date of observance of a religious holy day. If you must miss a class, an examination, a work assignment, or a project in order to observe a religious holy day, you will be given an opportunity to complete the missed work within a reasonable time after the absence.

Personal Pronoun Preference

Professional courtesy and sensitivity are especially important with respect to individuals and topics dealing with differences of race, culture, religion, politics, sexual orientation, gender, gender variance, and nationalities. Class rosters are provided to me with the student's legal name. I will gladly honor your request to address you by a name different than what appears on the roster, and by the gender pronouns you use. Please advise me of this preference when I route nameplate rosters for your review and edit.

Policy on Scholastic Dishonesty

The McCombs School of Business has no tolerance for acts of scholastic dishonesty. The responsibilities of both students and faculty with regard to scholastic dishonesty are described in detail in the BBA Program's Statement on Scholastic Dishonesty at <http://my.mcombs.utexas.edu/BBA/Code-of-Ethics>. By teaching this course, I have agreed to observe all faculty responsibilities described there. By enrolling in this class, you have agreed to observe all student responsibilities described there. If the application of the Statement on Scholastic Dishonesty to this class or its assignments is unclear in any way, it is your responsibility to ask me for clarification. Students who violate University rules on scholastic dishonesty are subject to disciplinary penalties, including the possibility of failure in the course and/or dismissal from the University. Since dishonesty harms the individual, all students, the integrity of the University, and the value of our academic brand, policies on scholastic dishonesty will be strictly enforced. You should refer to the Student Conduct and Academic Integrity website at <http://deanofstudents.utexas.edu/conduct/> to access the official University policies and procedures on scholastic dishonesty as well as further elaboration on what constitutes scholastic dishonesty.

Campus Safety

Please note the following key recommendations regarding emergency evacuation, provided by the Office of Campus Safety and Security. More info at: <https://preparedness.utexas.edu/>.

- Occupants of buildings on The University of Texas at Austin campus are required to evacuate buildings and assemble outside when a fire alarm is activated.
- Familiarize yourself with all exit doors of each classroom and building you may occupy.
- If you need evacuation assistance, inform the instructor in writing asap.
- In the event of an evacuation, follow the instruction of faculty or class instructors.
- Do not re-enter a building unless given instructions by Austin or UT police or fire authorities.

Behavior Concerns Advice Line (BCAL): 512-232-5050 or [on-line](#).

In case of emergency, further information will be available at: <http://www.utexas.edu/emergency>.

Title IX Reporting

Title IX Reporting Title IX is a federal law that protects against sex and gender-based discrimination, sexual harassment, sexual assault, sexual misconduct, dating/domestic violence and stalking at federally funded educational institutions. UT Austin is committed to fostering a learning and working environment free from discrimination in all its forms. When sexual misconduct occurs in our community, the university can:

1. Intervene to prevent harmful behavior from continuing or escalating.
2. Provide support and remedies to students and employees who have experienced harm or have become involved in a Title IX investigation.
3. Investigate and discipline violations of the university's relevant policies.

Beginning January 1, 2020, Texas Senate Bill 212 requires all employees of Texas universities, including faculty, report any information to the Title IX Office regarding sexual harassment, sexual assault, dating violence and stalking that is disclosed to them. Texas law requires that all employees who witness or receive any information of this type (including, but not limited to, writing assignments, class discussions, or one-on-one conversations) must be reported. I am a Responsible Employee and must report any Title IX related incidents that are disclosed in writing, discussion, or one-on-one. Before talking with me, or with any faculty or staff member about a Title IX related incident, be sure to ask whether they are a responsible employee. If you would like to speak with someone who can provide support or remedies without making an official report to the university, please email advocate@austin.utexas.edu. For more information about reporting options and resources, visit <http://www.titleix.utexas.edu/>, contact the Title IX Office via email at titleix@austin.utexas.edu, or call 512-471-0419.

Although graduate teaching and research assistants are not subject to Texas Senate Bill 212, they are still mandatory reporters under Federal Title IX laws and are required to report a wide range of behaviors we refer to as sexual misconduct, including the types of sexual misconduct covered under Texas Senate Bill 212. The Title IX office has developed supportive ways to respond to a survivor and compiled campus resources to support survivors.

Privacy in Canvas

Information in Canvas is protected by your UTEID login. Please be aware that if I teach multiple sections of this course I will use a merged Canvas site for all sections. This will allow students in other sections to see that you are enrolled in the course and send you email from within Canvas. However, they will not actually learn your email address and no other personal data will be revealed through Canvas. If you have any concerns, please contact the ITS Help Desk at 512-475-9400 for help removing your name from the view of other students.