

**Accounting 4398**  
**Independent Study - VITA Program Practicum**  
**University of Texas at El Paso**  
**Spring 2019**

**Instructor Contact Information**

Instructor: Dr. Rebeca Pérez, Ph.D., Assistant Professor of Accounting  
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Office Hours: By appointment

**Course Materials**

Laptop Computer: Software used for this class is all online. Please bring a fully functioning laptop computer.

If you do not own a computer, the UTEP library loans out laptop computers:

<https://www.utep.edu/technologysupport/TSCenter/TechnologySupportCenter.html#S05>

**Pre-requisites**

Completion of ACCT 3322 (Intermediate Accounting II) with a C or better.

Completion of ACCT 3327 (Federal Income Tax - Individuals) with a C or better.

**Course Description**

This independent study seeks to integrate academic learning, practical application of individual tax concepts, and community service through implementation of the Volunteer Income Tax Assistance (VITA) program for low-income filers.

**Accommodations for Students with Disabilities**

If you have or suspect a disability and need accommodations, you should contact Center for Accommodations and Support Services (CASS) at 915-747-5148. You may also email the office at [cass@utep.edu](mailto:cass@utep.edu) or visit the office in the Union Building East, Room 106. For additional information, please visit the CASS website at <http://sa.utep.edu/cass/>

**Student Evaluation**

Your final letter grade will be based on the following items (weighted as follows):

Attending certification training	15 %
Completing and passing all certification tests on time	15 %
Attendance (volunteer hours)	30 %
Significant impressions paper	30 %
Instructor discretionary evaluation	10 %

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**Certification Training and Certification Tests (30 points)**

For this course, you must pass the *basic*, *advanced*, and *foreign student* IRS certification online tests. To prepare you for the tests, you must attend the certification training offered as part of this course. If you have a valid reason for not attending the UTEP training held on January 14<sup>th</sup>- 16<sup>th</sup>, you must make arrangements to attend an external training: <http://www.freetaxeselpaso.org/volunteer/>.

**Attendance (Volunteer Hours) (30 points)**

Your presence and your time is the core of this course and of the VITA program, i.e., it doesn't work if you don't show up! Therefore, you are expected to be present at the UTEP VITA site every week that we meet. Further, you must be present for an average *minimum* of 3 hours per week. This means that if you cannot attend a certain week for a previously excused reason, you should make up the hours missed on different weeks (e.g., come early and stay longer) to maintain the minimum average hours for the semester. If you cannot attend for *any* reason, please communicate with me the reason for your absence *before* the absence. Unexplained absences and tardiness will result in a reduction of your class attendance points.

UTEP VITA site operating days and hours can be found on the course calendar on the last page of this syllabus.

**Significant Impressions Paper (30 points)**

At the conclusion of the tax season and VITA program, you are required to write and submit a Significant Impressions Paper, in which you should describe your take-away from this volunteer experience. I suggest you keep a journal throughout the semester, and track particular experiences that you encounter as significant or noteworthy each day, including technical as well as "soft-skills" experiences. For example, this might include experiences in learning the software, dealing with a particular tax deduction new to you that you learned as a result of this program, the number of returns you helped prepare, and your interactions with the community members you helped (without disclosing their names or information, of course!).

I will evaluate the paper based on the following:

- The paper must be written in a thoughtful manner, to let me know that your experience and what you got from it were unique. In other words, I don't want to see vague descriptions of the program, such that all student papers start to look the same. Personal anecdotes relating to the class experience will enhance a student's paper.
- The paper must be professionally written as well. Therefore, it is important that the ideas in your paper are well-organized, the paper reads cohesively, and is *proof-read* and free of grammatical errors.
- While there are no page-limit restrictions, I expect to receive papers anywhere from 3 to 6 pages. What matters is not the length, but again, the content and whether you can thoughtfully and professionally express to me what you learned during the semester.

**Discretionary Evaluation (10 points)**

At the end of the course, I will evaluate each student holistically, based on my impressions of the student during the entirety of the course. For example, this evaluation will consider whether you were

on time, whether you were professional in interacting with the community members, whether you went beyond expectations in resolving a tax question or issue, whether you were enthusiastic, etc.

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Modifications to the syllabus, schedule, or course requirements will be announced in class and/or through Blackboard. ***You have the responsibility to be aware of such changes by attending class and checking Blackboard regularly.***

**REMINDER:**

In this VITA program and in the community as a whole, *you* are the face of UTEP.  
Please make us proud!