

ACCT C130: VITA 1 (VOLUNTEER INCOME TAX ASSISTANCE)

Item	Value
Curriculum Committee Approval Date	09/16/2011
Top Code	050200 - Accounting
Units	1 Total Units
Hours	18 Total Hours (Lecture Hours 18)
Total Outside of Class Hours	0
Course Credit Status	Credit: Degree Applicable (D)
Material Fee	No
Basic Skills	Not Basic Skills (N)
Repeatable	No
Grading Policy	Standard Letter (S), • Pass/No Pass (B)

Course Description

To enhance each Volunteer Income Tax Assistance (VITA) student's opportunity for success in the field of Accounting by bridging the gap between educational theory and on-the-job practices. Successful completion of VITA 1 course certification in IRS provided online Basic, Advanced, and additional tax courses. The course also includes tax software training that provides skills transferable to the workplace. ADVISORY: ACCT C103. Transfer Credit: CSU.

Course Level Student Learning Outcome(s)

1. Demonstrate knowledge of State and Federal tax regulations.

Course Objectives

- 1. Gather analyze necessary data from taxpayers to accurately prepare personal income tax returns.
- 2. Differentiate between required and non-essential information to prepare personal income tax returns.
- 3. Certify in various IRS approved courses to enroll in their Volunteer Income Tax Assistance (VITA) Program.

Lecture Content

STUDENT ORIENTATION Initial Meeting with instructor Application for VITA Basic Course in IRS Link and Learn IRS Tax Courses IRS Basic Tax Course IRS Advanced Tax Course IRS Various Courses (Military, Debt Forgiveness, etc...) IRS Tax Wise (tax software) Training END OF THE SEMESTER EVALUATION Successful completion of IRS Basic Tax Course Successful completion of IRS Advanced Tax Course Successful completion of IRS Various Courses (Military, Debt Forgiveness, etc...) Successful completion of IRS Tax Wise Training Course Faculty Review of Student Performance and Supporting Documentation Assign Grade

Lab Content

Not applicable.

Method(s) of Instruction

- Lecture (02)
- DE Live Online Lecture (02S)
- DE Online Lecture (02X)

Instructional Techniques

Instructors teach by lecturing, leading class discussions, supervising group activities and having individual conferences (in person or electronically) with students. In addition, instructors in some sessions of ACCT 130 may use various audio-visual materials or multimedia presentations, may videotape oral presentations, may have guest speakers, and may require access to Coastlines electronic library.

Reading Assignments

Students will read from the course textbook (Provided by the IRS at no charge to students) as well as any other primary and/or secondary readings assigned by the instructor.

Writing Assignments

Observe real world problems and translate in to tax code language.

Out-of-class Assignments

Outside of the classroom, students will do the required readings, study for tests, do research and communicate with the instructor and or fellow students through telephone or via Internet (email, discussion board or virtual chat).

Demonstration of Critical Thinking

Critical thinking will be demonstrated primarily through analyzing real world data and separating the non-essential from the key information in order to properly prepare income tax returns.

Required Writing, Problem Solving, Skills Demonstration

Course assignments will include written real world problems that require learning IRS tax code language so students can accurately prepare personal income tax returns for the community for free.

Eligible Disciplines

Accounting: Masters degree in accountancy or business administration with accounting concentration OR bachelors degree in business with accounting emphasis or business administration with accounting emphasis or economics with an accounting emphasis AND masters degree in business, business administration, business education, economics, taxation, or finance OR the equivalent. Masters degree required. (NOTE: A bachelors degree in accountancy or business administration with accounting concentration, with a CPA license is an alternative qualification for this discipline)

Other Resources

1. Publication 4012, VITA Volunteer Resource Guide (provided by IRS)
2. Publication 4491, Student Training Guide (provided by IRS)
3. Publication 17, Your Federal Income Tax (provided by IRS)
4. Coastline Library