I. **General Information**

Course number: ACCT 352  
Title: Voluntary Income Tax Assistance (VITA)  
Units: 1-4 credits  
Prerequisite: ACCT 351, consent of instructor  
Preparer: Dr. Sudha Krishnan  
Date Prepared/Revised: April 2016

II. **Catalog Description**

Federal and State income taxation of individuals. Students will provide free income tax filing for low income, elderly, disabled, and limited English proficient individuals after training and tests. Laboratory and/or class computer applications required. Letter grade only (A-F). May be repeated to a maximum of 8 units in different semesters.

III. **Curriculum Justifications**

This course will help students get training and practical experience in filing income tax returns along with familiarity with tax law authorities and tax resources. Students will learn how to communicate with clients and tax authorities in both oral and written formats.

IV. **Course Objectives**

The learning goals of Accounting 352 include:
1. *Business functions*: Students will be able to learn federal & state income tax rules in order to file tax returns.
2. *Ethics*: Students will be able to confront ethical issues related to taxes especially tax avoidance and evasion.
3. *Communication skills*: Students will learn to communicate with clients and the IRS authorities involved in their training.
4. *Quantitative and Technological Skills*: Students will be able to enhance their quantitative and technical skills, enabling them to analyze, interpret and communicate tax results effectively. They will learn to use appropriate software that will help in calculating and filing taxes.

V. **Outline of Subject Matter**

This course includes training from the IRS on federal tax laws. The students also get trained in using software in preparing tax returns. The topics that must be covered in class include:
1. Federal tax laws
VI. Methods of Instruction

Students go through four training sessions and exams to get certified to prepare tax returns. Class timings are flexible and students will be assigned four hours of work per week to help clients. Students are expected to attend tax days at CSULB and maybe one other location during the semester.

There is no standardized text for this class. The Income tax rules are the material for all the training sessions. Students in the past have prepared returns for domestic as well as international students, individuals in local communities, and sole proprietorships. They have worked with the IRS and the State Equalization Board (California).

Each instructor can use the training exams, quizzes, number of returns prepared membership of BAP/AS, quizzes, weekly reporting and other ways of assessing student learning in their classes and can specify methods of grading in their syllabi.

VII. Instructional Policies and Other Requirements

- Policy on Classroom Behavior:
  - Students represent CSULB to the clients and are expected to behave professionally.
  - It is the student’s responsibility to notify the professor in advance of a need for accommodation of a disability that has been verified by the University.

- Policy on Make-up Exams and Assignments:
  - The instructor develops his or her own policy.

- Policies on Withdrawal, Late Withdrawals, and Incompletes:
  - Use the current university policy on dropping and withdrawal from classes set forth in the schedule of classes.

- Academic Integrity:
  - Students in this course will be expected to comply with the current CSULB Policy on Academic Integrity outlined in the University Guidelines on Academic Integrity.

- Campus Computer/Network Usage:
  - Students use the computing resources in this course and have to agree to be subject to the guidelines of the “Policy Governing Access to and Use of CSULB Computing Resources”.

Page 2 of 3
Disabilities:

- Students with disabilities are responsible for notifying their instructor as early as possible of their needs for an accommodation of a verified disability. A student with a disability is urged to consult with Disabled Student Services as soon as possible in order to identify possible accommodations to enhance academic success.