

Course number, Course CRN, COURSE TITLE
ACCT 3306-110, 10006, Governmental Accounting
Spring 2019
Texas A&M University-Central Texas

COURSE DATES, MODALITY, AND LOCATION

January 14, 2019 – May 10 - 2019
Founder’s Hall 407

This course meets face-to-face in Founders Hall Room 407, with supplemental materials made available online through the A&M-Central Texas Canvas Learning Management System [<https://tamuct.instructure.com/>].

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Dara Marie Marshall, Ph.D.

Office: 323S Founder’s Hall

Phone: 254.519.5417

Email: preferred mail – Canvas “Inbox” my email address for Texas A&M email is dara.marshall@tamuct.edu

Office Hours:

Mondays and Wednesdays 9:00 am – 10:00 am, Mondays 4:00pm - 6:00pm, Wednesdays 3:00pm – 5:00pm. I am available on an appointment-basis as well. Please use Starfish, which is an application that can be found in the course navigation menu.

Student-instructor interaction:

I check email sporadically throughout the day. I usually do NOT respond to email the same day or early next day. Expect a response within 48 hours. I answer my office phone during office hours and rarely outside of those hours so email is much better than phone.

911 Cellular: Emergency Warning System for Texas A&M University-Central Texas

911Cellular is an emergency notification service that gives Texas A&M University-Central Texas the ability to communicate health and safety emergency information quickly via email, text message, and social media. All students are automatically enrolled in 911Cellular through their myCT email account.

In an effort to enhance personal safety on the Texas A&M University – Central Texas (TAMUCT) campus, the TAMUCT Police Department has introduced Warrior Shield by 911 Cellular. [Warrior Shield](https://www.tamuct.edu/police/911cellular.html) [<https://www.tamuct.edu/police/911cellular.html>] can be downloaded and installed on your mobile device from Google Play or Apple Store.

Connect at [911Cellular](https://portal.publicsafetycloud.net/Texas-AM-Central/alert-management) [<https://portal.publicsafetycloud.net/Texas-AM-Central/alert-management>] to change where you receive your alerts or to opt out. By staying enrolled in 911Cellular, university officials can quickly pass on safety-related information, regardless of

your location.

COURSE INFORMATION

Course Overview and description: (from catalog) Learn budgeting, accounting, and financial reporting principles and practices for governmental and other not-for-profit entities.

Prerequisite(s): ACCT 3303 or permission of department chair.

Course Objective:

Student Learning Outcomes:

After completing this course, you should be able to do the following:

1. Appreciate and understand the unique accounting environment for state and local governmental organizations.
2. Discuss and assess the performance of a governmental organization.
3. Describe and evaluate the information provided in a governmental organization's Comprehensive Annual Financial Report (CAFR).
4. Record typical transactions that governmental organizations are involved in.
5. Explain the major differences between the financial accounting and reporting requirements for governmental organizations and for-profit organizations.
6. Identify the appropriate fund for recording typical transactions that governmental organizations are involved in.
7. Describe governmental budgetary procedures and related accounting practices.
8. Describe the unique environment, concepts, and procedures of financial accounting and reporting for nongovernmental not-for-profit organizations.
9. Discuss and explain the major similarities and differences of the financial accounting and reporting requirements for nongovernmental not-for-profit organizations, governmental organizations, and for-profit organizations.
10. Assess the performance of a nongovernmental not-for-profit organization relative to its mission.
11. Prepare basic financial statements for nongovernmental not-for-profit organizations.
12. Record transactions that commonly occur in nongovernmental not-for-profit organizations.

Competency Goals Statements (certification or standards):

From the AICPA's Uniform CPA Examination -Financial Accounting and Reporting (FAR) Blueprint - July 1, 2018

Area IV State and Local Governments 5 – 15% Allocation on FAR

“Area IV of the FAR section blueprint covers GASB’s conceptual framework as well the financial accounting and reporting requirements for state and local governments under the GASB standards and interpretations.”

1. State and Local Government concepts
 1. Conceptual Framework
 1. Recall the purpose and characteristics of the conceptual framework for state and local governments

2. Measurement focus and basis of accounting
 1. Recall the measurement focus and basis of accounting used by state and local governments for fund and government-wide financial reporting
3. Purpose of funds
 1. Determine the appropriate fund(s) that a state or local government should use to record its activities
4. Format and content of the financial section of the comprehensive annual financial report (CAFR)
 1. Government-wide financial statements
 - (1) Identify and recall basic concepts and principles associated with government-wide financial statements (e.g. required activities, financial statements and financial statement components).
 - (2) Prepare the government-wide statement of net position for a state or local government from trial balances and supporting documentation.
 - (3) Prepare the government-wide statement of activities for a state or local government from trial balances and supporting documentation.
 2. Governmental funds financial statements
 - (1) Identify and recall basic concepts and principles associated with governmental fund financial statements (e.g. required funds, financial statements and financial statement components).
 - (2) Prepare the statement of revenues, expenditures and changes in fund balances for the governmental funds of state or local government from trial balances and supporting documentation.
 - (3) Prepare the balance sheet for the governmental funds of state or local government from trial balances and supporting documentation.
 3. Proprietary funds financial statements
 - (1) Identify and recall basic concepts and principles associated with proprietary fund financial statements (e.g. required funds, financial statements and financial statement components).
 - (2) Prepare the statement of revenues, expenses and changes in net position for the proprietary funds of state or local government from trial balances and supporting documentation.
 - (3) Prepare the statement of net position for the proprietary funds of state or local government from trial balances and supporting documentation.
 - (4) Prepare the statement of cash flows for the proprietary funds of a state or local government.
 4. Fiduciary funds financial statements
 - (1) Identify and recall basic concepts and principles associated with fiduciary fund financial statements (e.g. required funds, financial statements and financial statement components).
 - (2) Prepare the statement of changes in fiduciary net position for the fiduciary funds of state or local government from trial balances and supporting documentation.
 - (3) Prepare the statement of net position for the fiduciary funds of state or local government from trial balances and supporting documentation.
5. Notes to financial statements
 - (1) Recall the disclosure requirements for the notes to the basic financial statements of state and local governments
6. Management's discussion and analysis

- (1) Recall the objectives and components of management's discussion and analysis in the comprehensive annual financial report for state and local governments.
7. Budgetary comparison reporting
 - (1) Recall the objectives and components of budgetary comparison reporting in the comprehensive annual financial report for state and local governments.
8. Required supplementary information (RSI) other than management's discussion and analysis
 - (1) Recall the objectives and components of required supplementary information other than management's discussion and analysis in the comprehensive annual financial report for state and local governments
9. Financial reporting entity, including blended and discrete component units
 - (1) Recall the criteria for classifying an entity as a component unit of a state or local government and the financial statement presentation requirements (discrete or blended).
10. Deriving government-wide financial statements and reconciliation requirements
 - (1) Prepare worksheets to convert the governmental fund financial statements to the governmental activities reported in the government-wide financial statements.
 - (2) Prepare the schedule to reconcile the total fund balances and the net change in fund balances reported in the governmental fund financial statements to the net position and change in net position reported in the government-wide financial statements.
11. Typical items and specific types of transactions and events: measurement, valuation calculation and presentation in governmental entity financial statements
 - (1) Net position and components thereof
 1. Calculate the net position balances (unrestricted, restricted and net investment in capital assets) for state and local governments and prepare journal entries.
 - (2) Fund balances and components thereof
 1. Calculate the fund balances (assigned, unassigned, nonspendable, committed and restricted) for state and local governments and prepare journal entries.
 - (3) Capital assets and infrastructure assets
 1. Identify capital assets reported in the government-wide financial statements of state and local governments.
 2. Calculate the net general capital assets balance for state and local governments and prepare journal entries (initial measurement and subsequent depreciation and amortization)
 - (4) General and proprietary long-term liabilities
 1. Identify general and proprietary long-term liabilities reported in the government-wide financial statements of state and local governments.
 2. Calculate the total indebtedness to be reported in the government-wide financial statements of a state or local government.
 3. Calculate the net general long-term debt balance for state and local governments and prepare journal entries (debt issuance, interest payments, issue premiums or issue discounts).
 - (5) Interfund activity, including transfers
 1. Prepare eliminations of interfund activity in the government-wide financial statements of state and local governments.
 2. Prepare journal entries to recognize interfund activity within state and local governments.
 - (6) Nonexchange revenue transactions

1. Calculate the amount of nonexchange revenue to be recognized by state and local governments using the modified accrual basis of accounting and prepare journal entries.
 2. Calculate the amount of nonexchange revenue to be recognized by state and local governments using the accrual basis of accounting and prepare journal entries.
- (7) Expenditures and expenses
1. Calculate expenditures to be recognized under the modified accrual basis of accounting (paid from available fund financial resources) for state and local governments and prepare journal entries.
 2. Calculate expenses to be recognized under the accrual basis of accounting for state and local governments and prepare journal entries.
- (8) Special items
1. Identify transactions that require presentation as special items in government-wide financial statements for state and local governments.
- (9) Budgetary accounting and encumbrances
1. Recall and explain the types of budgets used by state and local governments.
 2. Prepare journal entries to record budgets (original and final) of state and local governments.
 3. Prepare journal entries to record encumbrances of state and local governments.
- (10) Other financing sources and uses
1. Calculate the amount to be reported as other financing sources and other financing uses in the governmental funds financial statements.

Required Reading and Textbook(s):

Accounting for Governmental & Nonprofit Entities (SmartBook with Connect Access)

Jacqueline Reck, 18e

This is the ISBN info for the access card (with code) to Connect

ISBN-13: 978-1260190052

ISBN-10: 1260190056

This is the ISBN for the loose-leaf version with connect access

ISBN10: 1260190080 | ISBN13: 9781260190083

TopHat software (register using your @tamuct.edu email please)

<https://app.tophat.com/register/> (Links to an external site.)

JoinCode:

COURSE REQUIREMENTS

Course Requirements: (include point values for each- not just a percentage)

LearnSmart © (240 points – 12% of grade)

The textbook is required for this course and has a lot of useful information. You should read the topics we will cover in class BEFORE class. As a way to incentivize you to read you will have a

LearnSmart © reading that must be completed before the start of each new chapter. In addition to reading materials before class, you should review the textbook materials before

exams. We will be covering thirteen chapters in the textbook so there will be

LearnSmart © reading assignments due before each of the four exams. There are three exams during the semester and one final and we are covering thirteen chapters. This means that there are an additional 13 reading assignments due before each exam. Only the chapters covered on the exam are due before each exam (for example, exam 1 covers chapters 1-3 so there are three additional LearnSmart© reading assignments due before exam 1).

Connect Homework (310 points – 15.5% of grade)

Practicing problems prepares you for the exams and for the CPA exam. In order to incentivize you to do your homework I have made it part of your grade. McGraw Hill Connect allows you to get feedback in a timely manner. All homework assignments are done in McGraw Hill connect.

Each assignment has three attempts. After each attempt you will receive feedback. You will only receive answers to the questions after the third attempt/ after you turn the homework in. The homework is graded for accuracy. This means you should not just skip through the first and second attempts in order to get the answer since whatever your score is based on your best scoring attempt. Try your best at all three attempts. Also I have included three "check my work"s within each attempt so that should help as well.

Top Hat in class questions (100 points – 5% of grade)

Throughout each class day (with the exception of test days) there will be five questions that test your knowledge of the reading material assigned. These questions will be asked throughout the lecture must be completed while in class and will be worth 5 points each. I will drop 5 of these sessions. There are no makeup in-class questions. The questions will be asked using TopHat software and may be answered through a web browser, an app on your phone, or text message. Please bring your laptop or phone to class every day. The questions are timed so you must answer them within the time allowed. Usually I will give 60 seconds to answer a question. If wifi isn't working you have the option to use text messaging on your phone to answer a question. This text is timestamped through TopHat so you still must answer within the timeframe given.

CAFR Project (150 points – 7.5% of grade):

You and your team will analyze the CAFRs of three cities here in Texas – Killeen, San Marcos, and San Antonio. You will need to find their CAFRs and gather data from those statements. I will give further instructions in class and on Canvas.

Exams (1100 points, 55% of grade):

There are two in class exams, one take-home exam, and a final. I will drop one exam of the in-class exams (not the take home exam). Therefore, if one of the in-class exams is missed for any reason, it will be dropped. To be fair to those students that did not miss any exams, the lowest in-class exam grade will be dropped.

Grading Criteria Rubric and Conversion

<i>Component of Grade</i>	<i>Points Possible</i>	<i>Percent of Total points possible</i>
<i>Homework</i>		
<i>LearnSmart Assignments</i>	<i>240</i>	<i>14.12%</i>
<i>Connect HW Assignments</i>	<i>310</i>	<i>18.24%</i>
<i>Subtotal – homework</i>	<i>550</i>	<i>32.35%</i>
<i>Participation</i>		
<i>Top-Hat in-class questions</i>	<i>100</i>	<i>5.88%</i>
<i>In-class participation in large-group discussions, small group activities, and TopHat discussion boards as evaluated by instructor</i>	<i>100</i>	<i>5.88%</i>
<i>Subtotal – Participation</i>	<i>200</i>	<i>11.76%</i>
<i>Exams</i>		
<i>In-Class Exams</i>		
<i>Exam 1</i>	<i>300</i>	<i>17.65%</i>
<i>Exam 2</i>	<i>300</i>	<i>17.65%</i>
<i>Final</i>	<i>300</i>	<i>17.65%</i>
<i>Subtotal – In-Class Exams</i>	<i>600</i>	<i>35.29%</i>
<i>Take-home Exams</i>		
<i>Exam 3</i>	<i>200</i>	<i>11.76%</i>
<i>Subtotal – all exams</i>	<i>800</i>	<i>47.06%</i>
<i>CAFR Project</i>	<i>150</i>	<i>8.82%</i>
<i>Total Points possible</i>	<i>1700</i>	<i>100%</i>

Tentative Grading Scale: A≥90%, 90%> B≥80%, 80%>C ≥70%, 70%>D≥60% F=below 60%

Posting of Grades

- *Grades will be posted to the Canvas gradebook*
- *Assignments will be graded and posted within two weeks*

COURSE OUTLINE AND CALENDAR

Complete Course Calendar

<i>Week No.</i>	<i>Sunday – Saturday</i>	<i>Exam Coverage</i>	<i>Assignments</i>
<i>Week 1</i>	<i>January 13 – 19</i>	<i>Exam 1</i>	
<i>Week 2</i>	<i>January 20 – 26</i>	<i>Exam 1</i>	<i>TopHat01, Chapter 01 Overview,</i>
<i>Week 3</i>	<i>January 27 – February 2</i>	<i>Exam 1</i>	<i>Chapter 1 HW, Chapter 02 Overview,</i>

			TopHat02, TopHat03
Week 4	February 4 – 8	Exam 1	Chapter 02 HW, TopHat04, TopHat 05
Week 5	February 10 – 16	Exam 1	Chapter 03 HW, Chapter 01 Test Review, Chapter 02 Test Review, Chapter 03 Test Review, In-Class Exam 01 , TopHat 06
Week 6	February 17 – 22	Exam 2	Chapter 04 Overview, TopHat07, TopHat08
Week 7	February 24 – March 2	Exam 2	Chapter 04 HW, Chapter 05 Preview, TopHat09, TopHat10
Week 8	March 3 – 9	Exam 2	Chapter 05 HW, Chapter 06 Preview, TopHat11, Chapter 06 HW, Chapter 04 Test Review, Chapter 05 Test Review, Chapter 06 Test Review , In Class Exam 02
Week 9	March 10 – 16	Spring Break	Spring Break
Week 10	March 17 – 23	Exam 3	TopHat12, Chapter 07 Preview, TopHat13
Week 11	March 24 – 30	Exam 3	Chapter 07 HW, TopHat14, Chapter 08 Preview, TopHat15
Week 12	March 31 – April 6	Exam 3	Chapter 08 HW, Chapter 09 Preview, TopHat16, TopHat17
Week 13	April 7 – 13	Exam 3	Chapter 09 HW, Chapter 10 Preview, TopHat18, TopHat19
Week 14	April 14 – 20	Exam 3	Chapter 10 HW, TopHat20, Chapter 07 Test Review, Chapter 08 Test Review, Chapter 09 Test Review, Chapter 10 Test Review, Take-Home Exam
Week 15	April 21 – 27	Exam 3/ Final Exam	CAFR Project, Chapter 14 Preview, TopHat22, TopHat 23
Week 16	April 29 – May 3	Final Exam	Chapter 14 HW, Chapter 16 Preview, TopHat24, TopHat25
Finals Week	May 6 – 10	Final Exam	Chapter 16 HW, Chapter 14 Test Review, Chapter 16 Test Review, Final (05/08/2019)

Exact dates are in Canvas

Important University Dates:

January 14, 2019	Add, Drop, and Late Registration Begins for 16- and First 8-Week. \$25 fee assessed for late registrants.
January 14, 2019	Classes Begin for Spring Semester
January 16, 2019	Deadline for Add, Drop, and Late Registration for 16- and First 8-Week Classes
January 21, 2019	Martin L. King Jr. Day (University Closed)
January 22, 2019	Deadline to Drop First 8-Week Classes with No Record
January 30, 2019	Deadline to Drop 16-Week Classes with No Record
February 22, 2019	Student End of Course Survey Opens (First 8-Week Classes)
February 22, 2019	Deadline to Drop First 8-Week Classes with a Quit (Q) or Withdraw (W)
March 1, 2019	Deadline for Graduation Application for Spring Ceremony Participation
March 1, 2019	Deadline for Teacher Education and Professional Certification Applications (i.e. Principal, Reading Specialist, etc.)
March 8, 2019	Classes End for First 8-Week Session
March 8, 2019	Deadline for Spring Admissions Applications
March 10, 2019	Student End of Course Survey Closes (First 8-Week Classes)
March 11, 2019	Spring Break – No Class (University Open)
March 11, 2019	Deadline for Faculty Submission of First 8-Week Final Class Grades (due by 3pm)
March 13, 2019	Spring Break – No Class (University Open)
March 14, 2019	Spring Break – No Class (University Open)
March 15, 2019	Deadline for Tuition and Fee Payments (Second 8-Week Classes)
March 15, 2019	Deadline for Clinical Teaching Applications
March 15, 2019	Spring Break – No Class (University Open)
March 18, 2019	Add, Drop, and Late Registration Begins for Second 8-Week Classes. \$25 fee assessed for late registrants.
March 18, 2019	Classes Begin for Second 8-Week Session
March 20, 2019	Deadline for Add, Drop, and Late Registration for Second 8-Week Classes
March 25, 2019	Deadline to Drop Second 8-Week Classes with No Record
April 1, 2019	Deadline for GRE/GMAT Scores to Office of Graduate Studies
April 5, 2019	Deadline to Drop 16-Week Classes with a Quit (Q) or Withdraw (W)
April 12, 2019	Deadline for Final Committee-Edited Theses with Committee Approval Signatures to Office of Graduate Studies for Spring Semester
April 26, 2019	Student End of Course Survey Opens (16- and Second 8-Week Classes)
April 26, 2019	Deadline to Drop Second 8-Week Classes with a Quit (Q) or Withdraw (W)
May 10, 2019	Deadline for Applications for \$1,000 Tuition Rebate for Spring Graduation (5pm)

May 10, 2019	Deadline for Degree Conferral Applications to the Registrar’s Office. \$20 Late Application Fee.
May 10, 2019	Deadline to Withdraw from the University for 16- and Second 8-Week Classes
May 10, 2019	Spring Semester Ends
May 11, 2019	Commencement Ceremony Bell County Expo Center 7:00 p.m.
May 12, 2019	Student End of Course Survey Closes (16- and Second 8-Week Classes)
May 14, 2019	Deadline for Faculty Submission of 16-Week and Second 8-Week Final Class Grades (due by 3pm)
May 14, 2019	Deadline for Thesis to Clear Thesis Office for Spring Semester

TECHNOLOGY REQUIREMENTS AND SUPPORT

TopHat

Support for TopHat <https://success.tophat.com/s/contact-main>

Pricing: <https://tophat.com/pricing/>

When signing up for TopHat use your MyCT e-mail address

The Join Code for this course is: 149643

The course is titled ACCT 3305 – SS2019

Technology Requirements

This course will use the A&M-Central Texas Instructure Canvas learning management system. Logon to A&M-Central Texas Canvas [<https://tamuct.instructure.com/>] or access Canvas through the TAMUCT Online link in myCT [<https://tamuct.onecampus.com/>]. You will log in through our Microsoft portal.

Username: Your MyCT email address. Password: Your MyCT password

Canvas Support

Use the Canvas Help link, located at the bottom of the left-hand menu, for issues with Canvas. You can select “Chat with Canvas Support,” submit a support request through “Report a Problem,” or call the Canvas support line: 1-844-757-0953.

For issues related to course content and requirements, contact your instructor.

Other Technology Support

For log-in problems, students should contact Help Desk Central.

24 hours a day, 7 days a week:

Email: helpdesk@tamu.edu

Phone: (254) 519-5466

[Web Chat](http://hdc.tamu.edu): [<http://hdc.tamu.edu>]

Please let the support technician know you are an A&M-Central Texas student.

UNIVERSITY RESOURCES, PROCEDURES, AND GUIDELINES

Drop Policy.

If you discover that you need to drop this class, you must complete a [Drop Request Form](https://www.tamuct.edu/registrar/docs/Drop_Request_Form.pdf) [https://www.tamuct.edu/registrar/docs/Drop_Request_Form.pdf].

Professors cannot drop students; this is always the responsibility of the student. The Registrar's Office will provide a deadline on the Academic Calendar for which the form must be completed, signed and returned. Once you return the signed form to the Registrar's Office, you must go into Warrior Web and confirm that you are no longer enrolled. If you still show as enrolled, FOLLOW-UP with the Registrar's Office immediately. You are to attend class until the procedure is complete to avoid penalty for absence. Should you miss the drop deadline or fail to follow the procedure, you will receive an F in the course, which may affect your financial aid and/or VA educational benefits.

Academic Integrity.

Texas A&M University -Central Texas values the integrity of the academic enterprise and strives for the highest standards of academic conduct. A&M-Central Texas expects its students, faculty, and staff to support the adherence to high standards of personal and scholarly conduct to preserve the honor and integrity of the creative community. Academic integrity is defined as a commitment to honesty, trust, fairness, respect, and responsibility. Any deviation by students from this expectation may result in a failing grade for the assignment and potentially a failing grade for the course. Academic misconduct is any act that improperly affects a true and honest evaluation of a student's academic performance and includes, but is not limited to, cheating on an examination or other academic work, plagiarism and improper citation of sources, using another student's work, collusion, and the abuse of resource materials. All academic misconduct concerns will be reported to the university's Office of Student Conduct. Ignorance of the university's standards and expectations is never an excuse to act with a lack of integrity. When in doubt on collaboration, citation, or any issue, please contact your instructor before taking a course of action.

For more [information regarding the Student Conduct process](https://tamuct.campuslabs.com/engage/organization/tamuct-student-conduct-panel), [https://tamuct.campuslabs.com/engage/organization/tamuct-student-conduct-panel]. If you know of potential honor violations by other students, you may [submit a report](https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=0), [https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=0].

Academic Accommodations.

At Texas A&M University-Central Texas, we value an inclusive learning environment where every student has an equal chance to succeed and has the right to a barrier-free education. The Office of Access and Inclusion is responsible for ensuring that students with a disability receive equal access to the university's programs, services and activities. If you believe you have a disability requiring reasonable accommodations please contact the Office of Access and Inclusion, WH-212; or call (254) 501-5836. Any information you provide is private and

confidential and will be treated as such.

For more information please visit our [Access & Inclusion](https://www.tamuct.edu/student-affairs/access-inclusion.html) web page [https://www.tamuct.edu/student-affairs/access-inclusion.html].

Important information for Pregnant and/or Parenting Students.

Texas A&M University-Central Texas supports students who are pregnant and/or parenting. In accordance with requirements of Title IX and related guidance from US Department of Education's Office of Civil Rights, the Dean of Student Affairs' Office can assist students who are pregnant and/or parenting in seeking accommodations related to pregnancy and/or parenting. Students should seek out assistance as early in the pregnancy as possible. For more information, please visit the [Student Affairs](https://www.tamuct.edu/student-affairs/index.html) web page [https://www.tamuct.edu/student-affairs/index.html]. Students may also contact the institution's Title IX Coordinator. If you would like to read more about these [requirements and guidelines online](http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf), please visit the website [http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf].

Title IX of the Education Amendments Act of 1972 prohibits discrimination on the basis of sex and gender—including pregnancy, parenting, and all related conditions. A&M-Central Texas is able to provide flexible and individualized reasonable accommodation to pregnant and parenting students. All pregnant and parenting students should contact the Associate Dean in the Division of Student Affairs at (254) 501-5909 to seek out assistance. Students may also contact the University's Title IX Coordinator.

Tutoring.

Tutoring is available to all A&M-Central Texas students, both on-campus and online. Subjects tutored on campus include Accounting, Advanced Math, Biology, Finance, Statistics, Mathematics, and Study Skills. Tutors are available at the Tutoring Center in Warrior Hall, Suite 111.

If you have a question regarding tutor schedules, need to schedule a tutoring session, are interested in becoming a tutor, or have any other question, contact Academic Support Programs at (254) 519-5796, or by emailing Dr. DeEadra Albert-Green at deeadra.albertgreen@tamuct.edu.

Chat live with a tutor 24/7 for almost any subject from on your computer! Tutor.com is an online tutoring platform that enables A&M-Central Texas students to log in and receive FREE online tutoring and writing support. This tool provides tutoring in over 40 subject areas. Access Tutor.com through Canvas.

University Writing Center.

Located in Warrior Hall 416, the University Writing Center (UWC) at Texas A&M University—Central Texas (TAMUCT) is a free workspace open to all TAMUCT students from 10:00 a.m.-5:00 p.m. Monday thru Thursday with satellite hours in the University Library Monday thru Thursday

from 6:00-9:00 p.m. This semester, the UWC is also offering online only hours from 12:00-3:00 p.m. on Saturdays.

Tutors are prepared to help writers of all levels and abilities at any stage of the writing process. While tutors will not write, edit, or grade papers, they will assist students in developing more effective composing practices. By providing a practice audience for students' ideas and writing, our tutors highlight the ways in which they read and interpret students' texts, offering guidance and support throughout the various stages of the writing process. In addition, students may work independently in the UWC by checking out a laptop that runs the Microsoft Office suite and connects to WIFI, or by consulting our resources on writing, including all of the relevant style guides. Whether you need help brainstorming ideas, organizing an essay, proofreading, understanding proper citation practices, or just want a quiet place to work, the UWC is here to help!

Students may arrange a one-on-one session with a trained and experienced writing tutor by visiting the UWC during normal operating hours (both half-hour and hour sessions are available) or by making an appointment via [WOnline](#). In addition, you can email Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu if you have any questions about the UWC and/or need any assistance with scheduling.

University Library.

The University Library provides many services in support of research across campus and at a distance. We offer over 200 electronic databases containing approximately 250,000 eBooks and 82,000 journals, in addition to the 85,000 items in our print collection, which can be mailed to students who live more than 50 miles from campus. Research guides for each subject taught at A&M-Central Texas are available through our website to help students navigate these resources. On campus, the library offers technology including cameras, laptops, microphones, webcams, and digital sound recorders.

Research assistance from a librarian is also available 24 hours a day through our online chat service, and at the reference desk when the library is open. Research sessions can be scheduled for more comprehensive assistance, and may take place on Skype or in-person at the library. Assistance may cover many topics, including how to find articles in peer-reviewed journals, how to cite resources, and how to piece together research for written assignments.

Our 27,000-square-foot facility on the A&M-Central Texas main campus includes student lounges, private study rooms, group work spaces, computer labs, family areas suitable for all ages, and many other features. Services such as interlibrary loan, TexShare, binding, and laminating are available. The library frequently offers workshops, tours, readings, and other events. For more information, please visit our [Library website](#) [<http://tamuct.libguides.com/index>].

OPTIONAL POLICY STATEMENTS:

A Note about Sexual Violence at A&M-Central Texas

Sexual violence is a serious safety, social justice, and public health issue. The university offers support for anyone struggling with these issues. University faculty are mandated reporters, so if someone discloses that they were sexually assaulted (or a victim of Domestic/Dating Violence or Stalking) while a student at TAMUCT, faculty members are required to inform the Title IX Office. If you want to discuss any of these issues confidentially, you can do so through Student Counseling (254-501-5955) located on the second floor of Warrior Hall (207L).

Sexual violence can occur on our campus because predators often feel emboldened, and victims often feel silenced or shamed. It is incumbent on ALL of us to find ways to actively create environments that tell predators we don't agree with their behaviors and tell survivors we will support them. Your actions matter. Don't be a bystander; be an agent of change. For additional information on campus policy and resources visit the [Title IX webpage](https://www.tamuct.edu/departments/compliance/titleix.php) [https://www.tamuct.edu/departments/compliance/titleix.php].

INSTRUCTOR POLICIES.

I WILL NOT ADMINISTER MAKEUP EXAMS PERIOD. The lowest in-class exam is dropped so if you miss an exam, you get a 0.

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