ACCT 3315-110, 60049, Governmental Accounting
Summer 2019
Texas A&M University-Central Texas

COURSE DATES, MODALITY, AND LOCATION
June 3rd – July 26th 2019
This is a 100% online course, and uses the A&M-Central Texas Canvas Learning Management System [https://tamuct.instructure.com/].

INSTRUCTOR AND CONTACT INFORMATION
Instructor: Dara Marie Marshall, Ph.D.
Office: 323B Founders Hall
Phone: 254-519-5417
Email: preferred mail Canvas “Inbox”. Other email: dara.marshall@tamuct.edu

Office Hours:
By appointment.

Student-instructor interaction:
Please use Starfish, which can be found on the left menu of our course in Canvas. There you can slot yourself into my office hour times and you can request appointments for other times. I check email daily but reply usually within 48 hours.

Warrior Shield:
Emergency Warning System for Texas A&M University-Central Texas
Warrior Shield 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 Warrior Shield through their myCT email account.

Connect to Warrior Shield by 911Cellular [https://portal.publicsafetycloud.net/Account/Login] to change where you receive your alerts or to opt out. By staying enrolled in Warrior Shield, university officials can quickly pass on safety-related information, regardless of your location.

COURSE INFORMATION

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

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 of 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 of 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
McGraw Hill Connect Section address:

http://connect.mheducation.com/class/d-marshall-sums2019_a

This is the ISBN info for the access card (with code) to Connect
COURSE REQUIREMENTS
Course Requirements: (include point values for each - not just a percentage)

- Connect Homework (310 points – 23% 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.

- Exams (1100 points, 77% of grade):
  There are three exams and a final. All are given in McGraw Hill Connect.

Grading Criteria Rubric and Conversion

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

<table>
<thead>
<tr>
<th>Date</th>
<th>Details</th>
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<tbody>
<tr>
<td>Wed Jun 5, 2019</td>
<td>Chapter 01 HW 10</td>
</tr>
<tr>
<td>Mon Jun 10, 2019</td>
<td>Chapter 02 HW 20</td>
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<tr>
<td>Thu Jun 13, 2019</td>
<td>Chapter 03 HW 30</td>
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<tr>
<td>Date</td>
<td>Event Description</td>
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<tr>
<td>Mon Jun 17, 2019</td>
<td>Exam 1 - Chapters 01-03</td>
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<tr>
<td>Thu Jun 20, 2019</td>
<td>Chapter 04 HW</td>
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<tr>
<td>Tue Jun 25, 2019</td>
<td>Chapter 05 HW</td>
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<td>Fri Jun 28, 2019</td>
<td>Chapter 06 HW</td>
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<tr>
<td>Mon Jul 1, 2019</td>
<td>Exam 02 - Chapters 04-06</td>
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<tr>
<td>Fri Jul 5, 2019</td>
<td>Chapter 07 HW</td>
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<td>Tue Jul 9, 2019</td>
<td>Chapter 08 HW</td>
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<tr>
<td>Fri Jul 12, 2019</td>
<td>Chapter 09 HW</td>
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<tr>
<td>Wed Jul 17, 2019</td>
<td>Chapter 10 HW</td>
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<tr>
<td>Fri Jul 19, 2019</td>
<td>Exam 03 Chapters 07-10</td>
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<tr>
<td>Tue Jul 23, 2019</td>
<td>Chapter 14 HW</td>
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<td>Thu Jul 25, 2019</td>
<td>Chapter 16 HW</td>
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<td>Fri Jul 26, 2019</td>
<td>Final Exam - Ch 14&amp;16</td>
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**Important University Dates:**

**SUMMER 2019**

- July 5, 2018  Deadline for Tuition and Fee Payments (Second 5-Week Classes)
- September 12, 2018  Summer Semester Admissions Application Opens
- March 18, 2019  Advising Begins for Summer Semester
- March 18, 2019  Class Schedule Published For Summer Semester
- April 1, 2019  Deadline for Scholarship Applications for the Summer Semester
- April 4, 2019  Priority Deadline for International Student Summer Admission Applications
- April 22, 2019  Priority Deadline for VA Certification Request
- May 13, 2019  Classes Begin for Minimester
- May 20, 2019  Priority Deadline for Summer Admissions Applications
- May 27, 2019  Memorial (University Closed)
May 31, 2019  Deadline for Tuition and Fee Payments (10-, 8-, and First 5-Week Classes)
May 31, 2019  Minimester ends
June 3, 2019  Add, Drop, and Late Registration Begins for 10-, 8- and First 5-Week Classes. $25 fee assessed for late registrants.
June 3, 2019  Classes Begin for First 5-, 10-, and 8-Week Session
June 6, 2019  Deadline to Drop First 5-Week Classes with No Record
June 10, 2019  Deadline to Drop 8-Week Classes with No Record
June 18, 2019  Deadline to Drop 10-Week Classes with No Record
June 21, 2019  Deadline to Drop First 5-Week Classes with a Quit (Q) or Withdraw (W)
June 21, 2019  Student End of Course Survey Opens (First 5-Week Classes)
July 1, 2019  Deadline for Teacher Education and Professional Certification Applications (i.e. Principal, Reading Specialist, etc.)
July 4, 2019  Independence Day (University Closed)
July 5, 2019  Classes End for First 5-Week Session
July 5, 2019  Deadline for Graduation Application for Summer Ceremony Participation
July 5, 2019  Deadline to Withdraw from the University for First 5-Week Classes
July 8, 2019  Add, Drop, and Late Registration Begins for Second 5-Week Classes. $25 fee assessed for late registrants.
July 8, 2019  Classes Begin Second 5-Week Session
July 8, 2019  Student End of Course Survey Opens (First 5-Week Classes)
July 9, 2019  Deadline for Faculty Submission of First 5-Week Final Class Grades (due by 3pm)
July 11, 2019  Deadline to Drop Second 5-Week Classes with No Record
July 12, 2019  Deadline to Drop 8-Week Classes with a Quit (Q) or Withdraw (W)
July 12, 2019  Deadline for Final Committee-Edited Theses with Committee Approval Signatures to Office of Graduate Studies for Summer Semester
July 12, 2019  Student End of Course Survey Opens (8-Week Classes)
July 19, 2019  Deadline to Drop 10-Week Classes with a Quit (Q) or Withdraw (W)
July 26, 2019  Classes End for 8-Week Session
July 26, 2019  Deadline to Drop Second 5-Week Classes with a Quit (Q) or Withdraw (W)
July 26, 2019  Deadline to Withdraw from the University for 8-Week Classes
July 26, 2019  Student End of Course Survey Opens (10- and Second 5-Week Classes)
July 29, 2019  Student End of Course Survey Closes (8-Week Classes)
July 30, 2019  Deadline for Faculty Submission of 8-Week Final Class Grades (due by 3pm)
August 1, 2019  Deadline for GRE/GMAT Scores to Office of Graduate Studies
August 9, 2019  Classes End for 10- and Second 5-Week Sessions
August 9, 2019  Deadline for Applications for $1,000 Tuition Rebate for Summer Graduation (5pm)
August 9, 2019  Deadline for Summer Degree Conferral Applications to the Registrar’s Office. $20 Late Application Fee.
August 9, 2019  Deadline to Withdraw from the University for 10- and Second 5-Week Classes
August 10, 2019  Commencement Ceremony Bell County Expo Center (TBD)
August 12, 2019  Student End of Course Survey Closes (10- and Second 5-Week Classes)
August 13, 2019  Deadline for Faculty Submission of 10-Week and Second 5-Week Final Class Grades (due by 3pm)
August 13, 2019  Deadline for Theses to Clear Thesis Office for Summer Semester

TECHNOLOGY REQUIREMENTS AND SUPPORT
http://connect.mheducation.com/class/d-marshall-sums2019_a

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]

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].

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].
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].

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 Canvas page (log-in required) [https://tamuct.instructure.com/courses/717]

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 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, 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 your computer! Tutor.com is an online tutoring platform that enables A&M-Central Texas students to log in and receive FREE online tutoring 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. -4:00 p.m. Monday thru Thursday with online only hours Monday thru Thursday from 6:00-9:00 p.m.

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 WCOnline. 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].

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**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].
Behavioral Intervention
Texas A&M University-Central Texas cares about the safety, health, and well-being of its students, faculty, staff, and community. If you are aware of individuals for whom you have a concern, who are exhibiting behaviors that pose a threat to safety, or individuals causing a significant disruption to our community, please make a referral to the Behavioral Intervention Team. You can complete the referral online [https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=2].

Anonymous referrals are accepted. Please see the Behavioral Intervention Team website for more information [https://www.tamuct.edu/student-affairs/bat.html]. If a person’s behavior poses an imminent threat to you or another, contact 911 or A&M-Central Texas University Police at 254-501-5800.

INSTRUCTOR POLICIES.

The connect homework assignments allow you to complete them in “study mode” after the due date. If you open the assignment after the due date it automatically opens in study mode. If you have not completed the assignment it is still open for study mode BUT I can not extend the due date for you if you open it after the due date.

Copyright Notice.
Students should assume that all course material is copyrighted by the respective author(s). Reproduction of course material is prohibited without consent by the author and/or course instructor. Violation of copyright is against the law and Texas A&M University-Central Texas’ Code of Academic Honesty. All alleged violations will be reported to the Office of Student Conduct.

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