ACCT 5305 - 110 Accounting Theory  
Fall 2020  
Texas A&M University-Central Texas

COURSE DATES, MODALITY, AND LOCATION  
Course Dates: 24 Aug 20 – 11 Dec 2020  
Mode of instruction and course access: This course meets online.

INSTRUCTOR AND CONTACT INFORMATION  
Instructor: Ankita Singhvi, MAcc, PhD  
Office: Founder’s Hall room 323  
Phone: Office (254)501-5933  
Email: a.singhvi@tamuct.edu (preferred email)  
Office Hours: Via WebEx upon appointment (Tuesday 2-4pm)

Student-instructor interaction:  
I am accessible through Canvas Inbox, which I check several times a day during the week and usually once a day on weekends. I will attempt to respond within 36 hours during the week and within 48 hours during the weekend. You may use my TAMUCT email for course-related matters. In the subject line of your email provide the course information “ACCT 5305 - 110”. If your concern needs immediate attention, text me. Remember, practice good communication skills (spelling and grammar).

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:  
The theory of accounting as it has developed in the economy of the United States. Emphasis is on concepts, income measurement, and valuation of assets, including valuation and measurement of equities. Application of accounting theory to contemporary problems is analyzed with cases
and research papers on selected areas.

**Course Objective:**

This course is designed to examine the fundamentals of financial accounting theory including its history, development, application and current issues and topics. The course will examine the relationship between information used in markets and accounting theory.

After this course, the student will be able to:

1. Interpret the current theory and structure of financial accounting theory.
2. Analyze the historical development of current theory and project the future direction of accounting theory.
3. Propose practical solutions to situations based on the application of accounting theory.
4. Evaluation the relationship between information use and accounting theory.
5. Examine and critique current accounting research.

**Required Reading and Textbook(s):**

   14th edition


Resources
American Psychological Association (APA)
http://www.apastyle.org/

Purdue Online Writing Lab
http://owl.english.purdue.edu/owl/resource/560/01/

KPMG Institutes
http://www.kpmginstitutes.com/

Ernst &Young Insights

Accounting Today
http://www.accountingtoday.com/

The CPA Journal
http://www.cpajournal.com/
COURSE REQUIREMENTS

There will be a variety of graded and non-graded activities throughout the semester. Each activity will assess your command of the material as well as your understanding of the course goals and concepts. Activities are assigned and completed during the class period unless otherwise noted and cannot be turned in late or if classes are missed.

Discussion Board Interaction

This is a guided course that meets online. There is no synchronous meeting, so the best way to converse and share thoughts is via discussion board. Discussions will consist of debate questions, exercises that will be posted for each section or module in Canvas. These discussion posts will be monitored and graded by me. The Rubric is posted on Canvas.

Students must post a main response to the weekly discussion question by Day 3, and at least two replies to other students by Day 7. Active participation is required by replying to classmates during the week of discussion. Therefore, replies after the end of each week will not be graded. The forums are for student interaction and submitting input after the end of the week serves no learning objectives and does not constitute as participation. Students must demonstrate their own knowledge in the forums and not copy and paste from web sites. Cite references used.

Cases

These assignments will demonstrate a thorough understanding and application of accounting theory. Your submissions must follow APA 6th edition format. Please name your assignment file as "LastnameFirstinitial5305-case #," and submit by due date listed. Late assignments will be assessed a 10% penalty and are unacceptable after 7 days post due date.
Writing Assignment Grading Criteria

Guidelines Writing Assignment Requirements

Content (60%)
☐ Response demonstrates a clear understanding of the key elements of assignment questions.
☐ Responses thoroughly cover the elements in a substantive manner.
☐ Response demonstrates critical thinking and analysis.
☐ Content is complete and accurate.
☐ Introduction and conclusion provides adequate information on the given topic.

Organization (20%)
☐ Paper structure is clear and easy to follow.
☐ Ideas flow in a logical sequence.
☐ Introduction provides a sound introduction to the topic and previews major points.
☐ Paragraph transitions are logical and support the flow of thought throughout the paper.
☐ The conclusion thoroughly reviews the major points.

Writing Style, Grammar, APA Format (20%)
☐ Sentences are well constructed, complete, clear, and concise.
☐ Words used are specific and unambiguous.
☐ The tone is appropriate to the content and assignment.
☐ Grammar, spelling and punctuation are correct.
☐ APA guidelines (6th edition) are followed, such as headers, citations, references, etc.
☐ Effective use of aids, such as sections, summaries, table of contents, indices, and appendices (if appropriate)

Literature Review

Each student will identify, read, and analyze appropriate research articles to write a 10 to 15 page literature review on a current topic in accounting. Further instructions will be given in class. In order to help you stay on a targeted timeline in preparing your literature review, several benchmarks will be defined. A review of literature presents a synthesis of existing theory and literature that argues for the research question(s)/hypotheses that you are putting forward. The process of constructing a literature review acquaints the researcher with the studies already done in a particular area and allows the researcher to extend existing knowledge. The key to writing a good literature review is synthesis.

Assignment Guidelines:

I. Work on your research questions and/or hypothesis(ies). You may have a question in mind or find a gap in existing literature.
II. Be sure you pose a question/hypothesis that is new; your study must propose to add to/refine our current knowledge.
III. Be sure you have gathered adequate research. Avoid using direct quotations. Instead, you should paraphrase ideas – this will help you synthesize the material. Use the
articles you read as evidence to support assertions/statements that you formulate in your own words!! You will need to read more material than you cite in your review. You must have about 10 to 12 sources referenced and synthesized in your review. An “A” paper will use 10 - 12 communication sources expertly.

IV. The paper must have a clear structure – don’t fall into the trap of “listing” articles and summarizing their findings! Remember, this is an argument in favor of your proposed research question/hypothesis. (Consider organizing your paper in a “general to specific”, “chronological”, “thematic” or “known to unknown” funnel pattern.)

V. Write the paper following APA guidelines. Points will be deducted for errors in formatting and failure to adhere to APA guidelines!

VI. The review needs to include the following components.
   a. APA Style formatted title page
   b. Introduction—including a strong thesis that gives a roadmap to the paper.
   c. Review of current literature on topic that begins with broad/general concepts and becomes gradually more and more specific.
      i. You may want to think of the paper as “funnel” that starts broad and gradually narrows, until you propose your specific RQ or Hypothesis.
      ii. Use APA Style headings and subheadings to organize your paper and help provide clear structure.
   d. Propose RQs /hypothesis that emerge logically and clearly from your literature review.
   e. Reference Page using APA Style (only articles specifically referenced in the review ought to be cited).

The ideal (read A) literature review will clearly present all of the information above. It will address the research paradigm, theory and methods that are discussed in the literature in a clear and concise argument. The literature review will contribute to accounting scholarship in new and interesting ways. Finally, the ideal paper will be error free. It will make full use of APA Manual of Style in areas of spelling, grammar, citations, and style.

Comprehensive Final Exam

There will be one comprehensive final exam. The exam will cover topics identified, cases, class discussions, and other material.

Grading Criteria Rubric and Conversion
Students earn their course grades by completing scheduled assignments; no extra credit assignments are given. To satisfactorily pass this course, students must complete each of the graded items listed below. Failure to submit appropriate documents for scoring in each category will result in a failing grade.
<table>
<thead>
<tr>
<th>Course Element</th>
<th>Percent of Course Grade</th>
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<tbody>
<tr>
<td>Discussions</td>
<td>35%</td>
</tr>
<tr>
<td>Cases</td>
<td>20%</td>
</tr>
<tr>
<td>Literature Review/submission</td>
<td>15%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>30%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Grade Equivalents:**

<table>
<thead>
<tr>
<th>If Grade is Computed Numerically</th>
<th>If Grade is Computed by Letter</th>
</tr>
</thead>
<tbody>
<tr>
<td>90.0 - 100 % = A</td>
<td>A = 95%</td>
</tr>
<tr>
<td>80.0 - 89.9% = B</td>
<td>B = 85%</td>
</tr>
<tr>
<td>70.0 – 79.9% = C</td>
<td>C = 75%</td>
</tr>
<tr>
<td>60.0 – 69.9% = D</td>
<td>D = 65%</td>
</tr>
<tr>
<td>0 – 59.9% = F</td>
<td>F = 0%</td>
</tr>
</tbody>
</table>

**Posting of Grades**

Grades will be posted on the Canvas Grade book (turn-around time for grades to be posted is up to 10 days).
### COURSE OUTLINE AND CALENDAR

#### Complete Course Calendar

<table>
<thead>
<tr>
<th>Week</th>
<th>Chapters</th>
<th>Discussion Board/Cases</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Course Introduction</td>
<td>Discussion Board/Cases</td>
</tr>
<tr>
<td>2</td>
<td><strong>Chapter 1:</strong> The Development of Accounting Theory</td>
<td>Case 1-7</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Debate 1-2</td>
</tr>
<tr>
<td>3</td>
<td><strong>Chapter 2:</strong> The Pursuit of the Conceptual Framework</td>
<td>Debate 3-1</td>
</tr>
<tr>
<td>4</td>
<td><strong>Chapter 3:</strong> International Accounting</td>
<td>TBD</td>
</tr>
<tr>
<td>5</td>
<td><strong>Chapter 4:</strong> Research Methodology and Theories on the Uses of Accounting Information</td>
<td>TBD</td>
</tr>
<tr>
<td>6</td>
<td><strong>Chapter 5:</strong> Income Concepts</td>
<td>Case 5-5</td>
</tr>
<tr>
<td>7</td>
<td><strong>Chapter 6:</strong> Financial Statement I: The Income Statement</td>
<td>Debate 6-1</td>
</tr>
<tr>
<td>8</td>
<td><strong>Chapter 7:</strong> Financial Statements II: The Balance Sheet and the Statement of Cash Flows</td>
<td>TBD</td>
</tr>
<tr>
<td>9</td>
<td><strong>Chapter 8:</strong> Working Capital</td>
<td>TBD</td>
</tr>
<tr>
<td>10</td>
<td><strong>Chapter 9:</strong> Long-Term Assets I: Property, Plant, and Equipment</td>
<td>Case 9-9</td>
</tr>
<tr>
<td>11</td>
<td><strong>Chapter 10:</strong> Long-Term Assets II: Investments and Intangibles</td>
<td>Debate 10-1</td>
</tr>
<tr>
<td>12</td>
<td><strong>Chapter 11:</strong> Long-Term Liabilities</td>
<td>TBD</td>
</tr>
<tr>
<td>13</td>
<td><strong>Chapter 12:</strong> Accounting for Income Taxes</td>
<td>TBD</td>
</tr>
<tr>
<td>14</td>
<td><strong>Chapter 14:</strong> Pensions and Other Postretirement Benefits</td>
<td>TBD</td>
</tr>
<tr>
<td>15</td>
<td><strong>Chapter 15:</strong> Equity</td>
<td>Debate 15-3</td>
</tr>
<tr>
<td>16</td>
<td>Comprehensive Exam</td>
<td></td>
</tr>
</tbody>
</table>

#### Important University Dates

The following calendar is proposed and **scheduled to change** without notice.

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>August 24, 2020</td>
<td>Classes Begin for Fall Semester</td>
</tr>
<tr>
<td>August 26, 2020</td>
<td>Deadline for Add, Drop, and Late Registration for 16-and First 8-Week Classes</td>
</tr>
<tr>
<td>August 31, 2020</td>
<td>Deadline to Drop First 8-week Classes with No Record</td>
</tr>
<tr>
<td>September 7, 2020</td>
<td>Labor Day (University Closed)</td>
</tr>
<tr>
<td>September 9, 2020</td>
<td>Deadline to drop 16-week Classes with No Record 2020</td>
</tr>
<tr>
<td>October 1, 2020</td>
<td>Deadline for Teacher Education Program Applications</td>
</tr>
<tr>
<td>October 2, 2020</td>
<td>Deadline to Drop First 8-week Classes with a Quit (Q) or Withdraw (W)</td>
</tr>
<tr>
<td>October 15, 2020</td>
<td>Deadline for Clinical Teaching/Practicum Applications</td>
</tr>
<tr>
<td>October 16, 2020</td>
<td>Classes End for First 8-week Session</td>
</tr>
<tr>
<td>October 16, 2020</td>
<td>Deadline to Withdraw from University for First 8-Week Classes (WF)</td>
</tr>
</tbody>
</table>
October 19, 2020       Add, Drop, and Late Registration Begins for Second 8-Week Classes $25
Fee assessed for late registrants
October 19, 2020       Classes Begin for Second 8-Week Session
October 20, 2020       Deadline for Faculty Submission of First 8-Week Class Final Grades (due by 3pm)
October 21, 2020       Deadline for Add, Drop, and Late Registration for Second 8-Week Classes
October 26, 2020       Deadline to Drop Second 8-Week Classes with No Record
October 30, 2020       Deadline for Graduation Application for Fall Ceremony Participation
November 1, 2020      Deadline for GRE/GMAT Scores to Graduate School Office
November 2, 2020      Registration Opens for Spring Semester
November 6, 2020      Deadline to Drop 16-Week Classes with a Quit (Q) or Withdraw (W)
November 11, 2020     Veteran's Day (University Closed)
November 20, 2020     Deadline for Final Committee-Edited Theses Fall Semester with
Committee Approval Signatures to Graduate School Office
November 26-27, 2020   Thanksgiving (University Closed)
November 27, 2020     Deadline to Drop Second 8-Week Classes with a Quit
(Q) or Withdraw (W)
December 11, 2020     Deadline to Withdraw from University for 16- and Second 8-Week Classes
December 11, 2020     Fall Semester Ends 2020
December 11, 2020     Deadline for Applications for Tuition Rebate for Fall Graduation (5pm)
December 11, 2020     Deadline for Fall Degree Conferral Applications to the Registrar's Office
$20 Late Application Fee
December 11, 2020     Fall Commencement Ceremony Bell County Expo 7 pm
December 15, 2020     Deadline for Faculty Submission of 16-Week and Second 8-Week Final Class
Grades (due by 3pm)
December 15, 2020     Deadline for Theses to Clear Graduate School Office for Fall Semester

TECHNOLOGY REQUIREMENTS AND SUPPORT
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://www.tamuct.edu/student-affairs/student-conduct.html].
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 Student Affairs [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, on a remote online basis. Visit the Academic Support Community in Canvas to view schedules and contact information. Subjects tutored on campus include Accounting, Advanced Math, Biology, Finance, Statistics, Mathematics, and Study Skills. Tutors will return at the Tutoring Center in Warrior Hall, Suite 111 in the Fall 2020. Student success coaching is available online upon request.

If you have a question regarding tutor schedules, need to schedule a tutoring session, are interested in becoming a tutor, success coaching, or have any other question, contact Academic Support Programs at (254) 501-5836, visit the Office of Student Success at 212F Warrior Hall, or by emailing studentsuccess@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 online tutoring support at no additional cost. This tool provides tutoring in over 40 subject areas except writing support. Access Tutor.com through Canvas.
University Writing Center

The University Writing Center (UWC) at Texas A&M University–Central Texas (TAMUCT) is a free service open to all TAMUCT students. For the Fall 2020 semester, all services will be online as a result of the COVID-19 pandemic. The hours of operation are from 10:00 a.m.-5:00 p.m. Monday thru Thursday with satellite hours online Monday thru Thursday from 6:00-9:00 p.m. The UWC is also offering 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. 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. While tutors will not write, edit, or grade papers, they will assist students in developing more effective composing practices. 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-to-one session with a trained and experienced writing tutor by making an appointment via WCOnline [https://tamuct.mywconline.com/]. 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].

For Fall 2020, all reference service will be conducted virtually. Please go to our Library website [http://tamuct.libguides.com/index] to access our virtual reference help and our current hours.
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, please make a referral to the Behavioral Intervention Team. Referring your concern shows you care. 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
Professional level writing and communication are critical skills in the business world. This standard should be displayed in all assignments for this class. All communications, both to the Professor and student colleagues should be kept professional, including Discussion Board postings and email correspondence. For written assignments, all work should be proofread, free of grammatical errors, include proper citations, and be by American Psychological Association (APA) standards.

NOTE #1: There are NO EXTRA CREDIT assignments available for this course.

NOTE #2: Requests for Incomplete Grades- Incompletes will only be given in emergency or other extreme circumstances. The professor must approve any request for an incomplete grade in this course before the last week of classes. Where possible, requests should be submitted in written form and must include an address and telephone number where you may be contacted throughout the following semester. For a request for an incomplete grade to be considered, at least two-thirds of the coursework must be completed. Finally, approval of an incomplete is up to the department chair.

NOTE #3: Questions concerning one’s grade on a particular task (e.g., discussions, case) This
should be resolved within one week after receiving the graded material. There will not be reviewing of previously graded material at the end of the semester.

**NOTE #4: Late Submissions/Resubmissions** - You have a period of 7 days each week to complete and submit the weekly assignments. Make sure to plan your time wisely and avoid last minute submissions since no late assignments will be accepted. All assignments must be turned in by the due date unless an extension has been granted. EXTENSIONS ON ASSIGNMENTS WILL BE CONSIDERED ONLY IF THEY ARE REQUESTED AT LEAST 48 HOURS BEFORE THE DUE DATE OF THE ASSIGNMENT UNDER QUESTION. After the fact, extensions will not be granted, so if you are sick and you know you will not be able to take a test or submit an assignment on the set due date, make sure to contact me at least 48 hours in advance.

**NOTE #5: Changes to Syllabus** - A syllabus serves as an instructional and study planning document for both faculty and students. Although every effort will be taken to complete the semester according to the syllabus, it may become necessary to make specific changes to facilitate the academic environment better. In such an event, changes will be notified via an announcement in the course. Changes may be made within the last two weeks of the semester only in exceptional circumstances.

**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 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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