COURSE DATES, MODALITY, AND LOCATION

This is a 100% online course, and uses the A&M-Central Texas Canvas Learning Management System [https://tamuct.instructure.com/].

ALL EXAMS WILL UTILIZE PROCTORIO FOR EXAM MONITORING.

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Dr. David Ritter, DBA, JD, MBA, Attorney, CPA
Office: 323 C
Phone: 254/519-5792
Email: ritterd@tamuct.edu
(Utilize Canvas Messages for course communications)

Office Hours: Online, I will check email and messages several times a day.

Student-instructor interaction:
I will be checking Canvas and email several times a day, between 8:00 and 5:00, except Saturday and Sunday. I will attempt to respond to your emails in less than 24 hours. Email or Canvas messages sent Saturday or Sunday will receive a response no later than the following Monday.

You must be self-motivated, very disciplined, and an excellent planner of your time to complete this course with satisfactory results. This is a 16 week course. Plan well and allocate sufficient time to complete the assignments, quizzes, exams, and research paper in a timely manner. Late submissions are not accepted without severe penalties. No late submissions will be allowed once an assignment is graded. If you have an emergency it is your responsibility to inform me as early as possible.

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.

**COVID-19 SAFETY MEASURES**

To promote public safety and protect students, faculty, and staff during the coronavirus pandemic, Texas A&M University-Central Texas has adopted policies and practices to minimize virus transmission. All members of the university community are expected to adhere to these measures to ensure their own safety and the safety of others. Students must observe the following practices while participating in face-to-face courses, course-related activities (office hours, help sessions, transitioning to and between classes, study spaces, academic services, etc.) and co-curricular programs:

- **Self-monitoring**—Students should follow CDC recommendations for self-monitoring. Students who have a fever or exhibit symptoms of COVID-19 should participate in class remotely and should not participate in face-to-face instruction. Students required to quarantine must participate in courses and course-related activities remotely and must not attend face-to-face course activities. Students should notify their instructors of the quarantine requirement. Students under quarantine are expected to participate in courses and complete graded work unless they have symptoms that are too severe to participate in course activities.

- **Face Coverings**—Face coverings must be worn inside of buildings and within 50 feet of building entrances on the A&M-Central Texas Campus. This includes lobbies, restrooms, hallways, elevators, classrooms, laboratories, conference rooms, break rooms, non-private office spaces, and other shared spaces. Face coverings are also required in outdoor spaces where physical distancing is not maintained. The university will evaluate exceptions to this requirement on a case by case basis. Students can request an exception through the Office of Access and Inclusion in Student Affairs.
  
  o If a student refuses to wear a face covering, the instructor should ask the student to leave and join the class remotely. If the student does not leave the class, the faculty member should report that student to the Office of Student Conduct. Additionally, the faculty member may choose to teach that day’s class remotely for all students.

- **Physical Distancing**—Physical distancing must be maintained between students, instructors, and others in the course and course-related activities.

- **Classroom Ingress/Egress**—Students must follow marked pathways for entering and exiting classrooms and other teaching spaces. Leave classrooms promptly after course activities have concluded. Do not congregate in hallways and maintain 6-foot physical distancing when waiting to enter classrooms and other instructional spaces.
• The university will notify students in the event that the COVID-19 situation necessitates changes to the course schedule or modality.

**COURSE INFORMATION**

**ACCT 5375. Tax Research Seminar. 3 Credit Hours.**
Develop the technical and research skills needed to address contemporary tax issues. Study tax issues, formulate research questions and develop the research skills needed to address them. Special emphasis on major tax services, evaluating relevant authorities and communicating findings in a professionally written research memorandum, familiarization of federal tax policies and procedures, and the authorities that govern tax practice.

You must purchase the ebook or an access license to utilize the course components.

**Instructions for CNOWv2:**

https://www.cengage.com/training/cnowv2?terms=&pageSize=300&pageNumber=1&sortBy=cengage:sequenceNumber&audience=Student&lmsType=Canvas&platform=CNOWv2

*Use the above link to obtain your access and learn how to use the software.*

Ensure you access all assignments through the WEEK module in Canvas.

**Assignments are due each week, including WEEK 1**

**THERE ARE NO EXTRA CREDIT ASSIGNMENTS**

**2.0 Course OBJECTIVES:**

**Prerequisites: Graduate Status or permission of instructor.**

Graduate status. It is assumed that the student will have taken both individual tax I and corporate tax II.

**2.1 Student Learning Outcomes (SLOs)**
A student who has successfully completed the course will be able to:
1. Read, interpret, explain, and apply the sources of legal and ethical standards to achieve the optimal tax outcome for clients.
2. Apply the information gained for both tax compliance and tax planning.
3. Understand and be able to explain to a client working with the Internal Revenue Service.
4. Effectively and concisely convey the results of tax research to the client.
5. Effectively utilize various tax research data bases to enhance the research process.

2.2 Student Learning Objectives are listed on the first page of each chapter

Required Reading and Textbook(s):

**Federal Tax Research, 0-357-36638-7**  

There is also an eBook at a greatly reduced price.

The eBook should be purchased online.

You can also rent a loose leaf version if you so desire.

COURSE REQUIREMENTS

Course Requirements:

4.0 Course Requirements:

Exams, Quizzes and Assignments:

All quizzes are available from the beginning of the course. If you work on weekends to catch up, please plan ahead and work the previous weekend to accomplish your assignments. Quizzes are due Sunday before 11:59 PM. Quiz for week 16 is due by Thursday at 11:59 PM.

Exams will be available from 7:00 pm until 10:00 pm on Thursday in the Week assigned. A late penalty of 20% per hour will be assessed. Exams will be comprised of problems similar to the quiz and homework problems.

The exams are open book but will require you to understand the information in the chapters before attempting the exam. The time allowed assumes that you have read
the chapters, accomplished all of the homework and quizzes and have studied for the exam sufficiently to be well prepared. If you understand the chapter contents you should be able to finish the exam 5-10 minutes before the exam expiration time which will allow you time to look up a question or 2. Do not plan to look up every question as you do not have enough time to look them up and then answer the questions.

Quizzes may be submitted UNLIMITED times with the highest quiz grade being recorded. Plan to spend 5 or more hours per assignment.

HELP WITH QUIZZ OR EXAM ANSWERS

If you encounter a problem which you cannot solve, or you cannot determine the correct answer on a quiz or exam, I will be glad to help you understand the problem.

You have 5 days to request help or challenge an answer.

Send me, via course Message, the exam or quiz number, the number of the problem you are having trouble with, the reason you chose the incorrect answer along with a reference to the page number in the text or the example you utilized in arriving at your answer. I will then be able to explain the error.

You are on your honor to not receive help from or assist others on a quiz or exam. Do not discuss the exam questions or answers and do not attempt to clarify the exam for others as this is also cheating.

Discussion Topics

– (Outstanding posts, in excess of the minimum 5 may earn up to 5 additional points per topic.)
Discussion topics are intended to help your communication and writing skills which will be an integral part of your professional career. Well prepared posts will also help you and your classmates in the understanding of the course material.

Your first post is due by Tuesday each week. Waiting until the Friday deadline to finish your responses to your classmates posts DOES NOT ALLOW THEM TO BENEFIT FROM YOUR POSTS. Ensure that you post your initial response by Tuesday to allow others to review your posting and comment. Posting your initial discussion topic post after Tuesday will result in a 25% penalty and will not allow you to earn extra points. Posting all responses in one brief visit to the discussion board will result in a 50% penalty. Remember that Discussions are an ongoing process and if you do not hold
up your side of the Discussion you are harming your Classmate’s ability to participate.

Discussion topics will be posted in the week due. You must participate in each discussion. Minimum participation, for a 70% credit, requires posting 1 original post, reading all posts by other class members, and responding to 3 class member’s responses with a comment or question. Original post and at least 5 quality responses are necessary for 100% (Refer to response criteria below) Additional quality responses will be rewarded with additional credit (A maximum of 5 points). Well researched, thoughtful, discussion original responses and responses to other class member posts will receive positive credit. Random, not on topic responses will receive negative marks. To get the most benefit from this course, you must actively participate in the online class experience. Participation include actively participating in the course discussions. I will monitor the quantity and quality of your responses. If the quality of your postings is not sufficient, the points will not be earned. You are expected to contribute to the class discussions in meaningful ways. That means:

- Contributing new and relevant information to the course discussion and online sources;
- Commenting in a positive manner;
- Building on the remarks of your fellow students;
- Posing questions of your fellow students; and sharing quotes, websites, and other supplementary information.
- Demonstrating practical application of the week's key concepts from your professional/personal experience.
- “Substantive” does not include “I agree,” “Great point” or “You’re wonderful” type postings. These types of postings are examples of positive “teaming” and are fine but not by themselves. They do not add depth or breadth to the discussion.

- A “substantive” posting should include:
  - Your thesis (main point)
  - Your supporting arguments
  - A reference to class or outside material to support your thesis
  - Provide an example or reference to support your thesis.

5.0 Grading Criteria Rubric and Conversion

<table>
<thead>
<tr>
<th></th>
<th>POINTS</th>
<th>GRADE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exams (4 @ 150)</td>
<td>600</td>
<td>A=900-1010</td>
</tr>
<tr>
<td>Research Problems (4@50)</td>
<td>200</td>
<td>B=800-899</td>
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<tr>
<td>Quizzes (13@10)</td>
<td>130</td>
<td>C=700-799</td>
</tr>
<tr>
<td>Discussion Topics (10 each)</td>
<td>100</td>
<td>D=600-699</td>
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<tr>
<td>TOTAL</td>
<td>1,030</td>
<td>F=Below 600</td>
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5.1 Posting of Grades:
Grades will be posted within one week of completion of the submission due date.

**COURSE OUTLINE AND CALENDAR**

**Complete Course Calendar**

6.0. Complete Course Outline

<table>
<thead>
<tr>
<th>WEEK</th>
<th>DATE</th>
<th>TOPIC</th>
<th>ASSIGNMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td><strong>08/24</strong></td>
<td>Course Welcome, <strong>READ AND UNDERSTAND THE ENTIRE SYLLABUS</strong></td>
<td>You should purchase your text book before the end of the first day. Complete Canvas Tutorial &amp; Browser Tune-Up</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Chap. 1</td>
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<td></td>
<td></td>
<td>Quiz 1</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td><strong>08/31</strong></td>
<td>Chap. 2</td>
<td>Quiz 2</td>
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<tr>
<td>3</td>
<td><strong>09/07</strong></td>
<td>Ch. 10</td>
<td>Discussion Topic 1</td>
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<tr>
<td></td>
<td></td>
<td>Quiz 3</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td><strong>09/14</strong></td>
<td>EXAM 1</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>Research Problem 1</td>
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<td>5</td>
<td><strong>09/21</strong></td>
<td>Chapter 3</td>
<td>Discussion Topic 2</td>
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<td>Quiz 4</td>
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<td>Chapter 4</td>
<td>Discussion Topic 3</td>
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<td>Quiz 5</td>
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<td><strong>10/05</strong></td>
<td>Chapter 5</td>
<td>Discussion Topic 4</td>
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<td>Quiz 6</td>
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<td></td>
<td></td>
<td>Research Problem 2</td>
<td></td>
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<tr>
<td>WEEK</td>
<td>DATE</td>
<td>TOPIC</td>
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<tr>
<td>8</td>
<td>10/12</td>
<td>Chapter 6 Quiz 7 EXAM 2</td>
<td>Discussion Topic 5</td>
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<tr>
<td>9</td>
<td>10/19</td>
<td>Chapter 7 Quiz 8</td>
<td>Discussion Topic 6</td>
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<td>10</td>
<td>10/26</td>
<td>Chapter 8 Quiz 9</td>
<td>Research Problem 3</td>
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<table>
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<th>TOPIC</th>
<th>ASSIGNMENTS</th>
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</thead>
<tbody>
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<td>11/02</td>
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<td>Discussion Topic 7</td>
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<tr>
<td>12</td>
<td>11/09</td>
<td>EXAM 3</td>
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<td>11/16</td>
<td>Chapter 12 Quiz 12</td>
<td>Discussion Topic 9</td>
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<tr>
<td>14</td>
<td>11/23</td>
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<td>15</td>
<td>11/30</td>
<td>Chapter 13 Quiz 13</td>
<td>Discussion Topic 10</td>
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<tr>
<td>16</td>
<td>12/07</td>
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**Important University Dates**

[https://www.tamuct.edu/registrar/academic-calendar.html]

**TECHNOLOGY REQUIREMENTS AND SUPPORT**
Technology Requirements

This course will use the A&M-Central Texas Instructure Canvas learning management system. We strongly recommend the latest versions of Chrome or Firefox browsers. Canvas no longer supports any version of Internet Explorer.

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.

Online Proctored Testing

A&M-Central Texas uses Proctorio for online identity verification and proctored testing. This service is provided at no direct cost to students. If the course requires identity verification or proctored testing, the technology requirements are: Any computer meeting the minimum computing requirements, plus web camera, speaker, and microphone (or headset). Proctorio also requires the Chrome web browser with their custom plug in.

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, 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 A&M-Central Texas, 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
Counseling Services (254-501-5956) located on the second floor of Warrior Hall.

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].

INSTRUCTOR POLICIES.
The skills that you acquire in this course will benefit you your entire career.

Remember that Accounting is the language of business and must be understood and utilized at all levels of management or business operations.

My grading is strict and fair.

Pay strict attention to the guidelines for research. Remember that you are responsible to yourself, your client, and to the governing bodies for your results.

If you have any questions please communicate with me. You may send an email, visit during my office hours or telephone during office hours.

This is a rewarding course. If you keep up with the assignments you will enjoy the learning environment and the material covered.

I have practiced as a CPA for over 30 years with a large part of my practice being in management advisory services dealing directly with the content of this course being applied in practice, and have used, and continue to use, planning and compliance on a regular basis to help my clients understand their individual and business responsibilities, and planning for contingencies. Let us all have a great semester.

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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