Texas A&M University Central Texas
ACC 5315 – BUSINESS LAW FOR ACCOUNTANTS --
ONLINE

INSTRUCTOR AND CONTACT INFORMATION

Spring 2020
Jan. 13 – May 8
ONLINE

INSTRUCTOR AND CONTACT INFORMATION

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

Office Hours:   Online , I will check email and messages several times a day.
Office meeting by appointment.  Tuesday 4:00 to 6:00.

Mode of instruction and course access:
This course is 100% online.

CANVAS  log in:  https://tamuct.instructure.com

This is an intensive 16 week online graduate course. You must budget your time wisely and accomplish
work in advance so that your submissions will be on time.

All assignments, Discussion Topics, Quizzes, Exams, and Papers will be accessed and submitted in the
class WEEK Module in Canvas.

Exams will be available on Tuesday at 6:00 pm until 11:59 PM. The exams must be completed before
11:59 PM.

Online assignments are assigned each week, including WEEK 1

This course uses the A&M-Central Texas Canvas Learning Management System
[https://tamuct.instructure.com].

This course will utilize Cengagebrain.

You must purchase an access license to a hard cover text book to utilize the course components. An
eBook is available from the publisher.

To register or access your online learning solution or purchase materials for your course, visit

Student-instructor interaction:

Welcome to ACC 515– online:
I will be checking Canvas and email several times a day, except Saturday and Sunday. I will attempt to respond to your emails in less than 24 hours. Email or Canvas messages sent Saturday evening or Sunday will receive a response no later than the following Monday.

Online learning requires students to be very self-disciplined, be sure you understand and are prepared to comply with all required class assignments and deadlines. For this course, the Weekly Assignment are posted in the syllabus and on Canvas with due dates controlled by the submission dates on Canvas. If there is a conflict in due dates, which I try to avoid, the Canvas date controls. Notice that the Canvas submission time is 11:59 pm and that you may no longer make submission, other than late submissions, starting at 12:00 AM. Submissions are to be made on Canvas in the associated Assignment drop box, contained in the WEEK due, before the due date. **A late submission penalty of 25% per day will apply to all course submissions.**

You must be self-motivated, very disciplined, and an excellent planner of your time to complete an online course with satisfactory results. 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 the assignment is graded. If you have an emergency it is your responsibility to inform me as early as possible.

**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 911 Cellular through their myCT email account.

Connect at [911Cellular](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**

1.0 Course Overview and description:
Business Law concentrating on Commercial Law for Accountants is the study of professional and legal responsibilities and legal implications of business transactions, particularly as they relate to law and business management, Human Resources, Commercial Transactions and Credit, Government Regulation, and Property and Its Protection and the application of that knowledge to commercial business transactions. This course provides knowledge of the business environment and business concepts needed to understand the underlying business reasons for and accounting implications of transactions. Our primary objective in this class is to transfer the body of knowledge needed to answer questions likely to appear on the CPA, CMA, CIA, or other professional examinations and to provide a foundation of knowledge of business law for accountants.

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

2.0 Course Objectives:
2.1 Course Learning Outcomes (CLOs)

By the end of this course, the students will be able to:
1- Recognize ethical and legal duties related to accounting, assurance, or other professional services, or to the operation of a business;
2 - Apply general rules of contracts to define the duties of parties to contracts;
3- Apply statutory rules regulating sales, negotiable instruments, secured transactions, and title to personal property;
4 - Apply general rules related to formation, operation, and dissolution of business entities;
5 - Apply the course information to answer questions likely to appear on the CPA, CMA, CIA, or other professional examinations and to provide a foundation of knowledge of business law for accountants.

2.1 Student Learning Objectives (SLOs):
Student Learning objectives are by chapter. The learning objectives are stated in the chapter introduction.

3.0 Required Reading and Textbook(s):

3.1 Textbooks


This course will utilize CengageBRAIN ancillaries.

You must purchase an access license to a hard cover text book to utilize the course components. An eBook is available from the publisher.

To register or access your online learning solution or purchase materials for your course, visit www.cengagebrain.com.

COURSE REQUIREMENTS

4.0 Course Requirements:

Participation is essential to enhancing each student’s awareness about the subject area and developing their knowledge base. You must participate in each discussion, turn in all assignments on time and complete all exams on time.

4.2 Exams:
Exams are available at 6:00 PM on Tuesday and must be completed by 11:59 PM.

Exams will cover several chapters plus what you have learned in other courses. Exams provide you with a measurement of your retention of course material and you achievement of learning objectives.

The exams will be timed and will consist of multiple choice, short answer, and fill in the blanks questions. Once the exam is started it must be completed in the same setting. Exiting the exam for any reason will cause the exam to no longer be available. The exams are open book but will require you to understand the information in the chapters before attempting the exam if you are going to have time to consult your text book during the allotted time.

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

4.3 **Homework:**
Homework is located in Canvas in the Week assigned. Please budget 8 or more hours a week to cover the material.

4.5 **Discussion Topics –**
Your first post is due by Tuesday each week. Waiting until Friday to finish your responses to your classmate’s post will result in a 5 point reduction. Ensure that you post your initial response by Tuesday to allow others to review your posting and comment. 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.

Discussion topics will be posted several times during the term. You must participate in each discussion. Minimum participation, for a 70% credit, requires posting 1 original response, reading all posts by other class members, and responding to 3 class member responses with a comment or question. At least 5 quality responses are necessary for 100%. Additional quality responses will be rewarded. 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 learning from this course, you must actively participate in the classroom experience. Participation means actively participating in the course discussions. We will have Discussion Questions every week of the course. You will be assigned discussion question(s) based on the topics for that classroom experience. Each discussion question will have its own threaded discussion space. You are expected to offer responses to these questions and/or comments on your classmates’ responses. I will monitor the quantity and quality of your responses. Participation accounts for 10% of your grade. 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
- An example to support your thesis.

5.0 Grading Criteria Rubric and Conversion

| Homework | (500 points) |
| Exams (75 each) | (300 points) |
| Final | (100 points) |
| Discussion Topics | (100 points) |

TOTAL (1000 points) 100%

6.0 Posting of Grades:

a. Homework and exam grades will be posted within 1 week.
b. No make-up exams are given in this course.

COURSE OUTLINE AND CALENDAR

7.0. Complete Course Outline

* SCHEDULE IS SUBJECT TO CHANGE AT THE DISCRETION OF INSTRUCTOR

<table>
<thead>
<tr>
<th>WEEK</th>
<th>DATE</th>
<th>TOPIC</th>
<th>ASSIGNMENTS</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>01/12</td>
<td>Course Welcome, Introduction, and Expectations</td>
<td>Begin Research to identify a topic for your Research Paper. Discussion Topic 1 Closes Friday, First post due by Tuesday</td>
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<tr>
<td>WEEK</td>
<td>DATE</td>
<td>TOPIC</td>
<td>ASSIGNMENTS</td>
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<tr>
<td>1</td>
<td></td>
<td>READ AND UNDERSTAND THE ENTIRE SYLLABUS</td>
<td>1.Introduce yourself to the class, 2.read the Plagiarism web sites on the Library page and 3.discuss Plagiarism 3. Review paraphrasing. Discuss how to paraphrase and define when a paraphrase is an attempt to conceal a quote. All Homework is due before Sunday at 11:59</td>
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<tr>
<td>2</td>
<td>01/19</td>
<td>Homework Chap. 2-4</td>
<td>Discussion Topic 2 Closes Friday First post due by Tuesday</td>
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<tr>
<td>3</td>
<td>01-26</td>
<td>Homework Chap. 5-7</td>
<td>Discussion Topic 3 Closes Friday Research Paper Subject due by Sunday Paper Subject Due</td>
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<tr>
<td>4</td>
<td>02/03</td>
<td>EXAM 1 ch. 1-7</td>
<td>Discussion Topic 4 Closes Friday</td>
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<tr>
<td>5</td>
<td>02/10</td>
<td>Homework Chap. 8-10</td>
<td>Discussion Topic 5 Closes Friday. Research Outline Due with at least 10 annotated bibliographies of authoritative sources listed under outline headings due by Sunday</td>
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<td>6</td>
<td>02/17</td>
<td>Homework Chap. 13-15</td>
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<tr>
<td>7</td>
<td>02/24</td>
<td>EXAM 2 ch 8-15</td>
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<tr>
<td>8</td>
<td>03/02</td>
<td>Homework Chap. 16-18</td>
<td>Marked up paper due Discussion Topic 6 Closes Friday.</td>
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<tr>
<td>9</td>
<td>03/16</td>
<td>Homework Chap. 19-21</td>
<td>03/09 SPRING BREAK</td>
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<tr>
<td>10</td>
<td>03/23</td>
<td>EXAM 3 ch 16-21</td>
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<tr>
<td>Date</td>
<td>Task</td>
<td>Notes</td>
<td></td>
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<tr>
<td>04/01</td>
<td>Homework Chap. 22-24</td>
<td>Discussion Topic 7 Closes Friday.</td>
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<tr>
<td>04/08</td>
<td>Homework Chap. 25-26</td>
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<tr>
<td>04/15</td>
<td>Homework Chap. 27-29</td>
<td>Discussion Topic 8 Closes Friday.</td>
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<td>04/22</td>
<td>EXAM 4 ch 22-29</td>
<td>Discussion Topic 9 Closes Friday</td>
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<td>04/29</td>
<td>Homework Chap. 30-31</td>
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<tr>
<td>05/06</td>
<td>FINAL EXAM COMPREHENSIVE</td>
<td>Discussion Topic 10 due Thursday May 10</td>
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TECHNOLOGY REQUIREMENTS AND SUPPORT

All written submissions will be made as Word docs. All article submission will be in PDF format.

No zip files will be accepted

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].

Username: Your MyCT username (xx123 or everything before the "@" in your MyCT e-mail 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 University 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.

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 at (254) 501-5831. Any information you provide is private and confidential and will be treated as such.

For more information please visit our Access & Inclusion 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 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 is available to all A&M-Central Texas students, both on-campus and online. On-campus subjects tutored 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 any other question, contact Academic Support Programs at 254-519-5796, or by emailing Larry Davis at lmdavis@tamuct.edu.

Chat live with a tutor 24/7 for almost any subject 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 forty subject areas. Access Tutor.com through Canvas.

The 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.

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 at [https://tamuct.mywconline.com/]. In addition, you can email Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu for any assistance needed with scheduling.

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!

If you have any questions about the UWC, please do not hesitate to contact Dr. Bruce Bowles Jr.
at bruce.bowles@tamuct.edu.

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 72,000 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 twenty-four 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
[https://tamuct.libguides.com/].

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 and as an attorney with a large part of my practice being in management consulting and contracts 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 legal 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.