



**ACCT 5370 - 115 Auditing Seminar (10022)  
Fall 2020**

Texas A&M University-Central Texas

**COURSE DATES:** 13 Jan 20 – 8 May 20

**MODALITY AND LOCATION:** This course meets face-to-face (Tuesday and Thursday in Founder's Hall), with supplemental materials made available online through the A&M-Central Texas Canvas Learning Management System [<https://tamuct.instructure.com/>].

**INSTRUCTOR AND CONTACT INFORMATION**

**Instructor:** Anthony L. Fulmore, MSA, MS-HRM, PhD

**Office:** Founder's Hall room 323

**Phone:** Office (254)501-5840

Cell (254)383-0226 (text only)

**Email:** [afulmore@tamuct.edu](mailto:afulmore@tamuct.edu) (preferred email)

**Office Hours:** Office hours are after each class and by appointment only.

**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 24 hours during the week and within 36 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 5370 - 115”**. 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) [<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**

Analyze current issues and research in auditing, attestation, and financial disclosures.

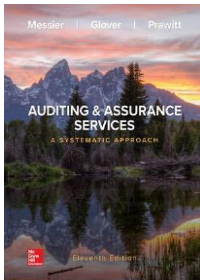
## Course Objective

Increase the student's factual knowledge about financial auditing such as terminology, classifications, methods, and trends including auditing standards by both the American Institute of Certified Public Accountants (AICPA) and the Public Company Accounting Oversight Board (PCAOB)

## Recommended Reading and Textbook(s)

Participants in this seminar are assumed to have had basic accounting (financial and managerial), auditing and some research methodology. If this is not the case a special supplementary reading list will be prepared with the instructor

1. Auditing and Assurance Services: A Systematic Approach. Eleventh Edition. New York: Irwin-McGraw-Hill, Inc. ISBN 9780077732509



2. Publication Manual of the American Psychological Association, 6th Edition American Psychological Association Softcover, ISBN-13 978-1433805615



## COURSE REQUIREMENTS

Classroom participation, paper presentations, mini project, and a final exam will serve as the main medium of instruction in this course. Students are expected to have read all required assignments and lead the discussion in the papers they are assigned to during the semester.

Each research paper will have a "discussant" assigned who will be responsible for presenting the paper as if he/she was the author and defend it as well as analyze it. Discussants are to prepare a

written critique and pass it along to the other class participants and the instructor 2 days prior or at the beginning of the class. The discussant should also perform a literature search of related papers and be able to present it in class. Other participants should be prepared for the discussion as they may be called to support (or replace) the discussant.

Seminar grade will be assigned based on the discussions presented, on the participation in the seminar, on the mini-project, and on the final exam which will be in the form and content of a field exam.

The mini-project is of the form of a term-paper and students may choose to replicate an experiment, examine in the research format a particular audit issue, use an empirical database or any other relevant project approved by the instructor. The objective of the mini project is to provide the participants with an experience in audit research. The mini project is due the last day of classes and projects not received at the beginning of that class will be assigned a failing grade.

**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. Each class session will combine presentations related to the assigned readings with opportunities for questions and discussion. **I expect you to have read the assigned material before each class session.**

Course Element		Percent of Course Grade	
Participation and Professionalism			10%
Mini- Project			20%
Discussant - Paper Presentations			50%
Final Exam			20%
		Total	100%
<b>Grade Equivalents:</b>			
<b>If Grade is Computed Numerically</b>		<b>If Grade is Computed by Letter</b>	
90.0 - 100 %	= A	A =	95%
80.0 - 89.9%	= B	B =	85%
70.0 – 79.9%	= C	C =	75%
60.0 – 69.9%	= D	D =	65%
0 – 59.9%	= F	F =	0%

**Posting of Grades**

Grades will be posted on the Canvas Grade book (turn-around time for grades to be posted is 7 days). I rely on the definition of grading marks provided by Texas A & M University-Central Texas Catalog to provide a classification of grades. *“The grade of “A” is given for*

*outstanding achievement to a relatively small number of excellent scholars. The grade of “B” represents good achievement. The grade of “C” is given for average achievement and the grade of “D” for poor but passing work. The grade of “F” denotes failure and is given for unsatisfactory work.”*

## **COURSE OUTLINE AND CALENDAR**

### **Complete Course Calendar**

<b>Week</b>	<b>Day</b>	<b>Date</b>	<b>Topic</b>	<b>Topic</b>
1	Tue	14-Jan	AICPA ASEC mapping document	Course Introduction  *** Stillwell & Elliott, "A Model for Expanding the Attest Function," <i>Auditing: A Journal of Theory and Practice</i> , May 1985: 66-78.
	R	16-Jan	Audit Quality	*** Jaime Schmidt and Michael S. Wilkins (2013) Bringing Darkness to Light: The Influence of Auditor Quality and Audit Committee Expertise on the Timeliness of Financial Statement Restatement Disclosures. <i>AUDITING: A Journal of Practice &amp; Theory</i> : February 2013, Vol. 32, No. 1, pp. 221-244. *** John Daniel Eshleman and Peng Guo (2014) Do Big 4 Auditors Provide Higher Audit Quality After Controlling for the Endogenous Choice of Auditor?. <i>AUDITING: A Journal of Practice &amp; Theory</i> In-Press.
2	Tue	21-Jan	PCAOB Inspections	*** Daniel Aobdia (2015) The validity of Publicly Available Measures of Audit Quality. Evidence from PCAOB Inspection data, SSRN-id2629305 *** Albert L. Nagy (2014) PCAOB Quality Control Inspection Reports and Auditor Reputation. <i>AUDITING: A Journal of Practice &amp; Theory</i> : August 2014, Vol. 33, No. 3, pp. 87-104.
	R	23-Jan	Continuous Audit	* Bruce I. Davidson, Naman K. Desai, and Gregory J. Gerard (2013) The Effect of Continuous Auditing on the Relationship between Internal Audit Sourcing and the External Auditor's Reliance on the Internal Audit Function. <i>Journal of Information Systems</i> : Spring 2013, Vol. 27, No. 1, pp. 41-59 ** Vasarhelyi, M.A., Alles, M. and Williams, K.T., 2010. Continuous Assurance for the Now Economy. A Thought Leadership Paper for the Institute of Chartered Accountants in Australia. Queensland, Australia: Institute of Chartered Accountants.
3	Tue	28-Jan	Behavioral/Judgment Issues	*** Griffith, E. E., Hammersley, J. S., Kadous, K., & Young, D. (2015). Auditor mindsets and audits of complex estimates. <i>Journal of Accounting Research</i> , 53 (1), 49-77. *** Lombardi, D. and H. L. Brown-Liburd (2018). Using an expert system to debias the dilution effect in auditor judgment. Working paper, Villanova University.
	R	2-Feb	Analytic Methods in Audit	*** Applebaum, D., Kogan, A., and Vasarhelyi, M.A. Analytical procedures in external auditing: A comprehensive literature survey and framework for external audit analytics *** Glover, S. M., Prawitt, D. F., & Drake, M. S. (2014). Between a Rock and a Hard Place: A Path Forward for Using Substantive Analytical Procedures in Auditing Large P&L Accounts: Commentary and Analysis. <i>Auditing: A Journal of Practice &amp; Theory</i> , 34(3), 161-179.

4	Tue	7-Feb	Internal Controls / RADAR project 1 Analytics and detecting Internal controls	<p>*** Lynford Graham and Jean C. Bedard (2013) The Influence of Auditor and Client Section 404 Processes on Remediation of Internal Control Deficiencies at All Levels of Severity. AUDITING: A Journal of Practice &amp; Theory: November 2013, Vol. 32, No. 4, pp. 45-69.</p> <p>*** Vishal Munsif, K. Raghunandan, Dasaratha V. Rama (2012) Internal Control Reporting and Audit Report Lags: Further Evidence. AUDITING: A Journal of Practice &amp; Theory: August 2012, Vol. 31, No. 3, pp. 203- 218</p>
	R	9-Feb	Audit Risk	<p>*** Kendall Bowlin (2011) Risk-Based Auditing, Strategic Prompts, and Auditor Sensitivity to the Strategic Risk of Fraud. The Accounting Review: July 2011, Vol. 86, No. 4, pp. 1231-1253.</p> <p>*** Dennis, S. A., &amp; Johnstone, K. M. (2016). A Field Survey of Contemporary Brainstorming Practices. Accounting Horizons, 30(4), 449-472.</p>
5	Tue	11-Feb	Audit Evidence	<p>*** Andre's Guiral, Emiliano Ruiz, and Waymond Rodgers (2011) To What Extent Are Auditors' Attitudes toward the Evidence Influenced by the Self-Fulfilling Prophecy?. AUDITING: A Journal of Practice &amp; Theory: February 2011, Vol. 30, No. 1, pp. 173-190.</p> <p>*** Yoon, K., Hoogduin, L., &amp; Zhang, L. (2015). Big Data as complementary audit evidence. Accounting Horizons, 29(2), 431-438.</p>
	R	13-Feb	Analytical Review	<p>*** Benjamin L. Luippold and Thomas E. Kida (2012) The Impact of Initial Information Ambiguity on the Accuracy of Analytical Review Judgments. AUDITING: A Journal of Practice &amp; Theory: May 2012, Vol. 31, No. 2, pp. 113-129.</p> <p>*** Jans, Mieke, Michael G. Alles, and Miklos A. Vasarhelyi. "A field study on the use of process mining of event logs as an analytical procedure in auditing." The Accounting Review 89.5 (2014): 1751-1773</p>
6	Tue	18-Feb	Audit Opinion	<p>*** Carson, Elizabeth, et al. "Audit reporting for going-concern uncertainty: A research synthesis." Auditing: A Journal of Practice &amp; Theory 32.sp1 (2012): 353-384.</p> <p>*** Myers, Linda A., Jaime Schmidt, and Michael Wilkins. "An investigation of recent changes in going concern reporting decisions among Big N and non-Big N auditors." Review of Quantitative Finance and Accounting 43.1 (2014): 155-172.</p>
	R	20-Feb	Methodology	<p>*** Griffith, E. E., Kadous, K., &amp; Young, D. (2015). How Insights from the "New" JDM Research Can Improve Auditor Judgment: Fundamental Research Questions and Methodological Advice. Auditing: A Journal of Practice and Theory.</p> <p>*** Bedard, J.C. &amp; Biggs, S. F. "Pattern Recognition, Hypotheses Generation, and Auditor Performance in an Analytical Task," The Accounting Review," Vol. 66, No. 3, July 1991, pp. 622-642.</p>
7	Tue	25-Feb	Materiality	<p>*** W.F. Messier, Jr. N. Martinov-Bennie, &amp; A. Ellifsen 2005 "A Review and Integration of Empirical Research on Materiality: Two Decades Later" AUDITING: A Journal of Practice &amp; Theory, Vo. 24, Issue 2, pp. 153 – 187</p>

	R	27-Feb	Audit Practice Research	*** Michael L. Ettredge, Yang Xu, and Han S. Yi (2014) Fair Value Measurements and Audit Fees: Evidence from the Banking Industry. AUDITING: A Journal of Practice & Theory: August 2014, Vol. 33, No. 3, pp. 33-58 *** Barri Litt, Divesh S. Sharma, Thuy Simpson, and Paul N. Tanyi (2014) Audit Partner Rotation and Financial Reporting Quality. AUDITING: A Journal of Practice & Theory: August 2014, Vol. 33, No. 3, pp. 59-86
8	Tue	3-Mar	Auditing Markets	*** Jenny Stewart, Pamela Kent, and James Routledge (2016) The Association between Audit Partner Rotation and Audit Fees: Empirical Evidence from the Australian Market. AUDITING: A Journal of Practice & Theory: February 2016, Vol. 35, No. 1, pp. 181-197. *** Whitworth, James D., and Tamara A. Lambert. "Office-Level Characteristics of the Big 4 and Audit Report Timeliness." Auditing: A Journal of Practice & Theory 33.3 (2014): 129-152.
	R	5-Mar		Research Project Presentation

## 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.

### 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](mailto:helpdesk@tamu.edu)

Phone: (254) 519-5466

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

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

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## **UNIVERSITY RESOURCES, PROCEDURES, AND GUIDELINES**

### **Drop Policy**

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

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

### **Academic Integrity**

Texas A&M University -Central Texas values the integrity of the academic enterprise and strives for the highest standards of academic conduct. A&M-Central Texas expects its students, faculty, and staff to support the adherence to high standards of personal and scholarly conduct to preserve the honor and integrity of the creative community. Academic integrity is defined as a commitment to honesty, trust, fairness, respect, and responsibility. Any deviation by students from this expectation may result in a failing grade for the assignment and potentially a failing grade for the course. Academic misconduct is any act that improperly affects a true and honest evaluation of a student's academic performance and includes, but is not limited to, working with others in an unauthorized manner, 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 referred 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), [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), [https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout\_id=0].

### **Academic Accommodations**

At Texas A&M University-Central Texas, we value an inclusive learning environment where every student has an equal chance to succeed and has the right to a barrier-free education. The Office of Access and Inclusion is responsible for ensuring that students with a disability receive equal access to the university's programs, services and activities. If you believe you have a

disability requiring reasonable accommodations please contact the Office of Access and Inclusion, WH-212; or call (254) 501-5836. Any information you provide is private and confidential and will be treated as such.

For more information please visit our [Access & Inclusion](https://tamuct.instructure.com/courses/717) 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) [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](http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf) 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. Tutor.com tutoring **will not offer writing support** beginning August 1, 2019 but will continue to offer other tutoring support.

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) 501-5836, visit the Office of Student Success at 212F Warrior Hall, or by emailing [studentsuccess@tamuct.edu](mailto: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. Access Tutor.com through Canvas.

### **University Writing Center**



Located in Warrior Hall 416, the University Writing Center (UWC) at Texas A&M University–Central Texas (TAMUCT) is a free workspace open to all TAMUCT students from 10:00 a.m.-5:00 p.m. Monday thru Thursday with satellite hours in the University Library Monday thru Thursday from 6:00-9:00 p.m. This semester, the UWC is also offering online only hours from 12:00-3:00 p.m. on Saturdays.

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

Students may arrange a one-to-one session with a trained and experienced writing tutor by visiting the UWC during normal operating hours (both half-hour and hour sessions are available) or by making an appointment via [WOnline](https://tamuct.mywconline.com/) [https://tamuct.mywconline.com/]. In addition, you can email Dr. Bruce Bowles Jr. at [bruce.bowles@tamuct.edu](mailto: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 workspaces, 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) [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) [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 concerning behaviors, or individuals causing a significant disruption to our community, please make a referral to the Behavioral Intervention Team. Referring your concern shows you care. You can complete the [referral](https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=2) online [https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout\_id=2].

Anonymous referrals are accepted. Please see the [Behavioral Intervention Team](https://www.tamuct.edu/student-affairs/bat.html) 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.

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## 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 has to 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., test, 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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