



**ACCT 5305 - 110 Accounting Theory**

**Fall 2021**

Texas A&M University-Central Texas

**COURSE DATES, MODALITY, AND LOCATION**

**Course Dates:** 23 Aug 2021 – 10 Dec 2021

**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) [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:**

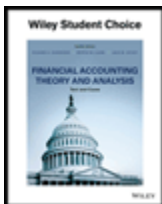
This course is designed to examine the fundamentals of financial accounting theory including its history, development, application and current issues and topics. The course will examine the relationship between information used in markets and accounting theory.

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):**

1. Financial Accounting Theory and Analysis: Text and Cases, ISBN 978119577775,  
Wiley.  
13<sup>th</sup> edition



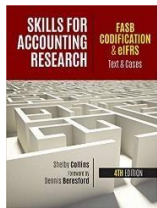
2. The Literature Review: Six Steps to Success, ISBN: 9781506336244.



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



4. Skills for Accounting Research FASB Codification & eIFRS Text & Cases, ISBN 9781618533159



## 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

<http://www.ey.com/GL/en/Issues>

Accounting Today

<http://www.accountingtoday.com/>

The CPA Journal

<http://www.cpajournal.com/>

Journal of Accountancy  
<http://www.journalofaccountancy.com/>

FASB  
<http://www.fasb.org/home>

IASB  
<http://www.ifrs.org/Home.htm>

PCAOB  
<http://pcaobus.org/Pages/default.aspx>

SEC  
<http://www.sec.gov/>

AICPA  
<http://www.aicpa.org/Pages/Default.aspx>

## **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 a synchronous meeting every week on Monday, but the best way to converse and share thoughts during the week 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.

## **Presentations**

One or Two students will be assigned discussion leaders/presenters each week. These student(s) will collectively present the chapter via insightful presentations, discuss debate topics and present analysis. Student leaders are expected to answer discussion questions and pose research streams/questions at the end of each chapter presentation. These research questions can be inspired by theory or existing literature.

## **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(es). 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.

<b>Course Element</b>	<b>Percent of Course Grade</b>
Chapter Presentations	35%
Cases	20%
Literature Review/submission	15%
Final Exam	30%
Total	100%

**Grade Equivalents:**

<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 up to 10 days).

## COURSE OUTLINE AND CALENDAR

### Complete Course Calendar

1	Monday, August 23, 2021	Course Introduction	Discussion Board /Cases
2	Monday, August 30, 2021	<b>Chapter 1:</b> The Development of Accounting Theory <b>Chapter Presentation, Discussion of Case</b>	<b>Case 1-7</b> <b>Debate 1-2</b>
3	Monday, September 6, 2021	<b>Chapter 2:</b> The Pursuit of the Conceptual Framework <b>Chapter Presentation, Discussion of Case</b>	<b>Debate 3-1</b>
4	Monday, September 13, 2021	<b>Chapter 3:</b> International Accounting <b>Chapter Presentation, Discussion of Case</b>	<b>TBD</b>
5	Monday, September 20, 2021	<b>Chapter 4:</b> Research Methodology and Theories on the Uses of Accounting Information <b>Chapter Presentation, Discussion of Case</b>	<b>TBD</b>
6	Monday, September 27, 2021	<b>Chapter 5:</b> Income Concepts <b>Chapter Presentation, Discussion of Case</b>	<b>Case 5-5</b>
7	Monday, October 4, 2021	<b>Chapter 6:</b> Financial Statement I: The Income Statement <b>Chapter Presentation, Discussion of Case</b>	<b>Debate 6-1</b>
8	Monday, October 11, 2021	<b>Chapter 7:</b> Financial Statements II: The Balance Sheet and the Statement of Cash Flows <b>Chapter Presentation, Discussion of Case</b>	<b>TBD</b>
9	Monday, October 18, 2021	<b>Chapter 8:</b> Working Capital <b>Chapter Presentation, Discussion of Case</b>	<b>TBD</b>
10	Monday, October 25, 2021	<b>Chapter 9:</b> Long-Term Assets I: Property, Plant, and Equipment <b>Chapter Presentation, Discussion of Case</b>	<b>Case 9-9</b>
11	Monday, November 1, 2021	<b>Chapter 10:</b> Long-Term Assets II: Investments and Intangibles	<b>Debate 10-1</b>



		<b>Chapter Presentation, Discussion of Case</b>	
12	Monday, November 8, 2021	<b>Chapter 11: Long-Term Liabilities Chapter Presentation, Discussion of Case</b>	<b>TBD</b>
13	Monday, November 15, 2021	<b>Chapter 12: Accounting for Income Taxes Chapter Presentation, Discussion of Case</b>	<b>TBD</b>
14	Monday, November 22, 2021	<b>Chapter 14: Pensions and Other Postretirement Benefits Chapter Presentation, Discussion of Case</b>	<b>TBD</b>
15	Monday, November 29, 2021	<b>Chapter 15: Equity Chapter Presentation, Discussion of Case</b>	<b>Debate 15-3</b>
16	Monday, December 6, 2021	Comprehensive Exam	

## **COURSE OUTLINE AND CALENDAR**

### **Important University Dates**

Please refer to the link for important dates.

<https://www.tamuct.edu/registrar/academic-calendar.html>

## **TECHNOLOGY REQUIREMENTS AND SUPPORT**

This course will use McGraw Hill Connect. This gives you an opportunity to earn points for reading the textbook (using SmartBook) and earn points for homework. All connect homework assignments will display on the course portal in Canvas.

### **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](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 the [Drop Request](#) Dynamic Form through Warrior Web.

[<https://dynamicforms.ngwebsolutions.com/casAuthentication.ashx?InstID=eaed95b9-f2be-45f3-a37d-46928168bc10&targetUrl=https%3A%2F%2Fdynamicforms.ngwebsolutions.com%2Fsubmit%2FForm%2Fstart%2F53b8369e-0502-4f36-be43-f02a4202f612>].

Faculty 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. Once you submit the completed 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. Any deviation by students from this expectation may result in a failing grade for the assignment and potentially a failing grade for the course. All academic misconduct concerns will be referred to the Office of Student Conduct. 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](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/pregnant-and-parenting-students.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. 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](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 except writing support. Access Tutor.com through Canvas.

#### University Writing Center

University Writing Center: Located in Warrior Hall 416, the University Writing Center (UWC) at Texas A&M University–Central Texas (A&M–Central Texas) is a free service open to all A&M–Central Texas students. For the Fall 2021 semester, the hours of operation are from 10:00 a.m.-5:00 p.m. Monday thru Thursday in Warrior Hall 416 (with online tutoring available every hour as well) with satellite hours available online only Monday thru Thursday from 6:00-9:00 p.m. and Saturday 12:00-3:00 p.m.

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

Students may arrange a one-to-one session with a trained and experienced writing tutor by making an appointment via WOnline at <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, need any assistance with scheduling, or would like to schedule a recurring appointment with your favorite tutor by making an appointment via WOnline at <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, need any assistance with scheduling, or would like to schedule a recurring appointment with your favorite tutor.

## 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 400,000 eBooks and 82,000 journals, in addition to the 96,000 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 virtually through WebEx, Microsoft Teams 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) [<http://tamuct.libguides.com/index>].

## 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 Wellness and 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/compliance/titleix.html) [<https://www.tamuct.edu/compliance/titleix.html>].

### 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](https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=2) online [[https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout\\_id=2](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/bit>]. 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.

**Fall 2021 Return to Campus Plan.** For the most recent campus information regarding COVID-19 see the Texas A&M University-Central Texas [Fall 2021 Return to Campus Plan](https://www.tamuct.edu/covid19/) [<https://www.tamuct.edu/covid19/>]

## **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 - 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/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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