



ACCT 5395 - 110 Current Topics in Accounting (81157)

Fall 2021

Texas A&M University-Central Texas

COURSE DATES: 23 Aug 21 – 10 Dec 21

MODALITY AND LOCATION: This course meets online, 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, DBA, Ph. D

Office: Founder's Hall room 323

Phone: Office (254)501-5840

Cell (254)383-0226 (text only)

Email: afulmore@tamuct.edu (preferred email)

Office Hours: Office hours are online 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 5395 - 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.

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

Course Overview and Description

Explore selected topics of current interest in financial accounting.

Course Objective

In this course, you will apply and synthesize accounting concepts related to financial accounting, applications, and financial statements presentations. You will apply accounting research tools to current and emerging accounting issues, integrate accounting theory and practice through research, and demonstrate the ability to make sound financial decisions. The successful student, upon completion of this course, will be expected to have achieved the following in this course:

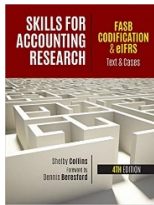
1. Integrate prior accounting knowledge in making sound financial decisions.
2. Analyze case studies using financial and business data to produce reports.
3. Evaluate current and emerging ethical and regulatory issues.
4. Apply problem-solving skills to diverse accounting including situations international settings.

Recommended Reading and Textbook(s)

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



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



3. A Plain English Handbook: How to Create Clear SEC Disclosure Documents, available online at www.sec.gov/pdf/handbook.pdf

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.

Case Studies: Several written case studies will be completed during the course.

Research Project: The purpose of the project is to reinforce skills that are essential for professional success. Specifically, the project will require students to research their selected topics, summarize the information they collect, and communicate their findings in an effective manner. There are two types of projects that would be acceptable for this assignment:

1. **Discussion of an Emerging Issue in the Profession** –Students will be required to identify an emerging issue pertaining to the accounting profession. For example, what is the issue, and why is it important? What events led to the change in standards/laws/regulations? What groups are responsible for developing/implementing the proposed change? What are the expected benefits/costs of the proposed change, and who is expected to be impacted?

I am willing to consider a broad range of topics. However, all topic proposals must be approved in advance. Each student will be required to provide a one-page proposal describing the topic they have selected. Topics will be approved on a first-come, first-served basis - duplicate topics will not be permitted. **At the end of the semester, each group will provide a 3,000-word paper and a 15-minute in-class presentation.** The written report should include in-text citations where needed and a complete reference list.

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.

Course Element	Percent of Course Grade	
Case Studies		60%
Research Paper		30%
Discussion		10%
	Total	100%
Grade Equivalents:		
If Grade is Computed Numerically	If Grade is Computed by Letter	
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 seven days).

COURSE OUTLINE AND CALENDAR

Week	Date	Readings
1	24-Aug	Research Paper – Topic Due (Justification, 350 words)
2	31-Aug	Case: A Codification Exercise on the Reporting of Discontinued Operations
3	7-Sep	
4	14-Sep	Research Paper – Outline Due (700 words)
5	21-Sep	Case: Toshiba’s Creative Accounting for Construction Contracts
6	28-Sep	
7	5-Oct	Research Paper – Rough Draft Due (1500 words) - Submit to AAA
8	12-Oct	Case: Fraud Risk Brainstorming at Tesla (Part 1)
9	19-Oct	
10	26-Oct	Research Paper – Rough Draft Due (2000 words)
11	2-Nov	Case: Fraud Risk Brainstorming at Tesla (Part 2)
12	9-Nov	
13	16-Nov	Case: Don’t Leave Your Hand in the Cookie Jar
14	23-Nov	

15	30-Nov	Case: Ace Fertilizer Company: Ethical Cost Allocations and Price Determination
16	7-Dec	Research Paper – Final Draft Due (3000 words) with PowerPoint - Present findings the last week of school.

Weeks 1, 2, & 3 (24 Aug – 13 Sept)

Research Paper – Topic Due (Justification, 350 words)

Readings

- PWC website. (n.d.). Retrieved from <https://www.pwc.com/us/en/cfodirect/issues/accounting-reporting.html>
- Purdue University. (n.d.). Format for written case analysis. Retrieved from <http://users.ipfw.edu/todorovz/caseformat.doc>

A Codification Exercise on the Reporting of Discontinued Operations

Read the following case study:

McNellis, C. J. (2018). Dynamic divestitures: A codification exercise on the reporting of discontinued operations. *Issues in Accounting Education*, 33(1), 53–63.

Case Requirements:

During the first week of 20X8, Dynamic’s corporate controller, Anne Smith, prepares to initiate the closing activities for 20X7. The closing process at Dynamic is very extensive, as it includes routine activities for consolidating the activities of several subsidiary companies for the creation of the consolidated financial statements. Furthermore, Dynamic’s reporting personnel must also address the unique complications of each acquisition and divestiture.

As Ms. Smith awaits the final financial statement numbers prepared by the reporting personnel at each subsidiary, she is anxious to determine the appropriate financial statement presentation of the three subsidiaries discussed above. Most specifically, she is curious as to whether the financial performance of each of the three subsidiaries qualifies for reporting under discontinued operations. Ms. Smith has asked you to review the intricacies of ZD Consulting, Hope Industries, and AM Mining Operations to determine which type of reporting (i.e., continuing operations versus discontinued operations) is appropriate for each subsidiary on Dynamic’s consolidated income statement.

To complete the case requirements, you should perform the following tasks:

- Consider the facts presented for each company within the case.
- Consult the FASB Accounting Standards Codification for guidance on the specific income

statement presentation issue to which the controller has requested answers.

- Prepare a memo that clearly addresses the issue, discusses each company's facts, and provides a clear conclusion regarding the appropriate presentation of each company's financial information on Dynamic's consolidated income statement.

In constructing this memo, you should expect to incorporate Accounting Standards Codification references as required to support your conclusions.

Include any basic calculations used in your analysis from the data provided as part of your submission.

Assignment Paper Requirements:

- Write a paper (memo) of a minimum of six double-spaced pages, not counting the title and reference pages (which you must include).
- Copy and paste each one of the questions into your paper in bold type to ensure you have answered each of the assignment requirements.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Cite at least three credible, academic, or professional sources for this assignment. The TAMUCT Library is a great place to find resources, as well as the FASB Codification.
- Format your paper according to APA Requirements.

Week 4, 5, & 6 (14 Sept – 4 Oct)

Research Paper – Rough Draft Update Due (1500 words)

Toshiba's Creative Accounting for Construction Contracts

Read the following case study:

Dugar, A., & Gujarathi, M. R. (2018). Toshiba's creative accounting for construction contracts. *Issues in Accounting Education*, 33(3), 117–134.

Case Requirements:

The FASB and the IASB have issued a joint standard on revenue recognition. Although the standard is not applicable to years discussed in the case, the substantive guidance for accounting on long-term contracts was not changed. Therefore, address all the requirements below, including FASB codification references, in accordance with the new U.S. standard (Toshiba follows U.S. GAAP). Read the requirements carefully and answer each part of the following requirements.

Requirement 1:

Are Toshiba's accounting policies for long-term construction contracts—as described in the accounting policies section of the case—consistent with the U.S. GAAP? Cite authoritative pronouncements from the Accounting Standards Codification (ASC) in support of your answer. Your response should focus on Toshiba's choice of accounting policies rather than its implementation of those policies.

Requirement 2:

For Project G, the \$114 million and \$107 million discrepancies were treated as “uncorrected misstatements” and hence were not disclosed. Under U.S. GAAP, is non-disclosure of unresolved differences in opinion between a company's management and its auditors permissible? On what criterion should the decision to disclose (or not disclose) the unresolved differences be based? Explain.

Assignment Paper Requirements:

- Write a paper (memo) of a minimum of six double-spaced pages, not counting the title and reference pages (which you must include).
- Copy and paste each one of the questions into your paper in bold type to ensure you have answered each of the assignment requirements.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Cite at least three credible, academic, or professional sources for this assignment. The TAMUCT Library is a great place to find resources, as well as the FASB Codification.
- Format your paper according to APA Requirements.

Research Paper – Rough Draft Update Due

Readings

- Hofmann, S. (2019, January/February). 5 most scandalous frauds of 2018. Retrieved from <https://www.fraud-magazine.com/2018Top5Frauds/>
- Vona, L. (2019, March/April). Using data analytics to find fraud under those shells. *Fraud Magazine*

Fraud Risk Brainstorming at Tesla (Part 1)

Read the following case study:

Hess, M. F., & Andiola, L. M. (2018). Fraud risk brainstorming at Tesla Motors. *Issues in Accounting Education*, 33(2), 19–34.

Case Requirements:

In a paper, address the following questions.

- Fraud risks related to Tesla’s culture, leadership, and governance structure.
 - How would you describe the “tone at the top” set by Tesla’s leader, Elon Musk? How do Mr. Musk’s leadership style and his “tone at the top” contribute to possible fraud risk at Tesla Motors?
 - How would you describe the company’s culture? How might this culture create pressures and rationalizations for fraud?
 - Review Tesla’s Code of Business Conduct and Ethics (see “Tesla’s Code of Business Conduct and Ethics”). How might any potential weaknesses in this code contribute to fraud risk at this company?
 - Describe some possible concerns regarding Tesla’s board of directors. How might these concerns create opportunities and rationalizations for fraud?
- Fraud risks related to Tesla’s incentive structures and stock performance.
 - To what extent are executives and employees incentivized with shares and stock options? [See Tesla’s 2015 Annual Report, Item 7 Management’s Discussion and Analysis (MD&A) and Item 8 Financial Statements and Supplementary Data section, Note 10.]
 - How do these pay structures create pressures/incentives for fraud?
 - Review Tesla’s stock performance over the last two years (refer to Exhibit 3 in the article). What fraud pressures are created by this stock performance?
- Fraud risks indicated by the results of preliminary analytical procedures.
 - What fraud risks may be indicated by the year-to-year comparisons of Tesla’s financial statements? (Refer to Exhibits 1 and 2 in the article.) Be specific.
 - How does the company perform relative to its peers? (Refer to Exhibit 4 in the article.) Do these ratios and trends seem reasonable? Be specific.

Assignment Paper Requirements:

- Write a paper (memo) of a minimum of six double-spaced pages, not counting the title and reference pages (which you must include).
- Copy and paste each one of the questions into your paper in bold type to ensure you have answered each of the assignment requirements.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Cite at least three credible, academic, or professional sources for this assignment. The TAMUCT Library is a great place to find resources, as well as the FASB Codification.
- Format your paper according to APA Requirements.

Research Paper – Rough Draft Update Due

Readings

- Hofmann, S. (2019, January/February). 5 most scandalous frauds of 2018. Retrieved from <https://www.fraud-magazine.com/2018Top5Frauds/>
- Vona, L. (2019, March/April). Using data analytics to find fraud under those shells. *Fraud Magazine*

Fraud Risk Brainstorming at Tesla (Part II)

Read the following case study:

Hess, M. F., & Andiola, L. M. (2018). Fraud risk brainstorming at Tesla Motors. *Issues in Accounting Education*, 33(2), 19–34.

Case Requirements:

In a paper, address the following questions.

- Fraud risks related to revenue recognition at Tesla.
 - What does Tesla sell and how does the company account for revenue, accounts receivable, and COGS? (See “Tesla’s 2015 Annual Report,” Item 1 Business, Item 7 MD&A, and Item 8 Financial Statements and Supplementary Data, Note 2.)
 - How might these revenue-recognition practices create opportunities, incentives, and/or rationalizations for fraud?
- Fraud risks related to Tesla’s business and operating conditions.
 - Review the business risks disclosed by the company (see Tesla’s 2015 Annual Report, Item 1A Risk Factors, Item 8 Financial Statements, Supplementary Data, Note 2, and Note 13). How might some of these business risks from the external environment also create fraud risks within Tesla?
 - What fraud risks are posed by Tesla’s expansion plans and the company’s ability to operate as a going concern? (See Tesla’s 2015 Annual Report, and refer to Item 1A.)
 - What related-party transactions support Tesla’s financial performance? (See Tesla’s 2015 Annual Report, Item 1 Manufacturing.) How might these transactions create opportunities for fraud?
- Fraud risks indicated by the results of preliminary analytical procedures.
 - What fraud risks may be indicated by the year-to-year comparisons of Tesla’s financial statements (refer to Exhibits 1 and 2 in the case study)?
 - How does the company perform relative to its peers (refer to Exhibit 4 in the case study)? Do these ratios and trends seem reasonable?

Assignment Paper Requirements:

- Write a paper (memo) of a minimum of six double-spaced pages, not counting the title and reference pages (which you must include).
- Copy and paste each one of the questions into your paper in bold type to ensure you have answered each of the assignment requirements.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Cite at least three credible, academic, or professional sources for this assignment. The TAMUCT Library is a great place to find resources, as well as the FASB Codification.
- Format your paper according to APA Requirements.

Weeks 13 & 14 (16 Nov – 29 Nov)

Research Paper – Rough Draft Update Due

Readings

- Blagojevic, N. (2017, March). Auditing an organization's governance and ethics. Retrieved from <https://www.fraud-magazine.com/article.aspx?id=4294997833>
- Carozza D. (2017). Cultivating humility, not confidence, in ethics training can keep execs out of jail. Retrieved from <https://www.fraudconferencenews.com/home/2017/6/20/cultivating-humility-not-confidence-in-ethics-training-can-keep-exec-s-out-of-jail>
- Wahab, S., Tietel, K., & Smith, C. (2018). Overhead cost allocation and earnings manipulation between quarters. *Management Accounting Quarterly*, 19(3), 1-10.

Don't Leave Your Hand in the Cookie Jar

Read the following case:

McDonald, R. (2011, December). Don't leave your hand in the cookie jar. *IMA Educational Case Journal*, 4(4), ART. 2.

Case Requirements:

Prepare a paper (memo) that addresses the following questions:

- How can John use the IMA Standards of Ethical Professional Practice to evaluate his own ethical behavior? Be specific.
- What steps could John take to resolve the ethical dilemma he faces? Be specific.
- Concerning the three accounting adjustments, whose arguments are more persuasive, Karl's or John's? Again, be specific.
- Calculate the difference between Karl's and John's recommended adjustments for bad debt, product returns, and warranties. Do you consider each individual difference material? Is the combination of the three amounts material?

Assignment Paper Requirements:

- Write a paper (memo) of a minimum of six double-spaced pages, not counting the title and reference pages (which you must include).
- Copy and paste each one of the questions into your paper in bold type to ensure you have answered each of the assignment requirements.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Cite at least three credible, academic, or professional sources for this assignment. The TAMUCT Library is a great place to find resources, as well as the FASB

Codification.

- Format your paper according to APA Requirements.

Weeks 15 & 16 (30 Nov – 11 Dec)

Research Paper – Final Draft Due (3000 words)

Readings

- Blagojevic, N. (2017, March). Auditing an organization's governance and ethics. Retrieved from <https://www.fraud-magazine.com/article.aspx?id=4294997833>
- Carozza D. (2017). Cultivating humility, not confidence, in ethics training can keep execs out of jail. Retrieved from <https://www.fraudconferencenews.com/home/2017/6/20/cultivating-humility-not-confidence-in-ethics-training-can-keep-exec-s-out-of-jail>
- Wahab, S., Tietel, K., & Smith, C. (2018). Overhead cost allocation and earnings manipulation between quarters. *Management Accounting Quarterly*, 19(3), 1-10.

Ace Fertilizer Company: Ethical Cost Allocations and Price Determination

Read the case:

Kreuze, J. (2009, September). Ace fertilizer company: Ethical cost allocations and price determination. *IMA Educational Case Journal*, 2(3), ART. 3. Retrieved from <https://www.imanet.org/search/?ssopc=1#hawktabfield=it&it=all&keyword=Ace+Fertilizer+Company%3a+Ethical+Cost+Allocations+and+Price+Determination>

Case Requirements:

Prepare a paper (memo) and address the following questions:

- Did Abby compute the cost of the Breeland Ltd. special order correctly **before** the weekend get-together? If not, how was her cost estimate and/or price determination flawed?
- Whose assessment of the costing of this special order do you believe is correct—George Smilee's or Abby Conroy's? That is, should George's conversations with Josh impact Abby's cost estimate of the Breeland Ltd. special order? Explain your answer.
- Are there any ethical issues related to the cost determination on the Breeland Ltd. special order? If so, what issues are present? How should Abby resolve these conflicts? Should Abby go directly to Tom Brennen about this new development? How can Abby use the *IMA Statement of Ethical Professional Practice* as a guide for her actions?
- If Abby were to modify her original cost estimate of the Breeland Ltd. special order to include Josh's purchase of the remaining 10 gallons of XO-1600, what price determination would she have arrived at? What impact would that have had on Ace Fertilizer's bottom line?

Assignment Paper Requirements:

- Write a paper (memo) of a minimum of six double-spaced pages, not counting the title and reference pages (which you must include).
- Copy and paste each one of the questions into your paper in bold type to ensure you

- have answered each of the assignment requirements.
- Use terms, evidence, and concepts from class readings, including professional business language.
 - Cite at least three credible, academic, or professional sources for this assignment. The TAMUCT Library is a great place to find resources, as well as the FASB Codification.
 - Format your paper according to APA Requirements.

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

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.

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. 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, 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 [WOnline](https://tamuct.mywconline.com/) [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) [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) [http://tamuct.libguides.com/index] to access our virtual reference help and our current hours.

OPTIONAL POLICY STATEMENTS

A Note about Sexual Violence at A&M-Central Texas

Sexual violence is a serious safety, social justice, and public health issue. The university offers support for anyone struggling with these issues. University faculty are mandated reporters, so if someone discloses that they were sexually assaulted (or a victim of Domestic/Dating Violence

or Stalking) while a student at TAMUCT, faculty members are required to inform the Title IX Office. If you want to discuss any of these issues confidentially, you can do so through Student Counseling (254-501-5955) located on the second floor of Warrior Hall (207L).

Sexual violence can occur on our campus because predators often feel emboldened, and victims often feel silenced or shamed. It is incumbent on ALL of us to find ways to actively create environments that tell predators we don't agree with their behaviors and tell survivors we will support them. Your actions matter. Don't be a bystander; be an agent of change. For additional information on campus policy and resources visit the [Title IX webpage](https://www.tamuct.edu/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].

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.

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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