



TEXAS A&M  
UNIVERSITY  
CENTRAL TEXAS

COLLEGE of BUSINESS ADMINISTRATION

## ACCT 4324 - 110 Auditing (11110)

Spring 2021

Texas A&M University-Central Texas

**COURSE DATES:** 19 Jan – 14 May 21

**MODALITY AND LOCATION:** This is a 100% online course and uses 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 4324 - 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**

Procedures used by auditors and accounting practitioners to gather and evaluate information and report on their findings. Includes an evaluation of internal control, planning an audit or other engagement, compliance testing, substantive testing, statistical sampling, evaluation of findings, and preparation of reports. Prerequisite: ACC 423

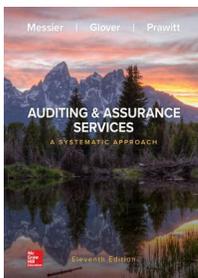
### Course Objective

Your achievement level for each objective will be measured by your success in completing the assignments and exams. The successful student, upon completion of this course, will be expected to have achieved the following as a result of this course:

1. Identify and describe FUNDAMENTAL PRINCIPLES and Attestation and Assurance Standards.
2. Contrast and compare GAAS and FP
3. Explain the relationship between the PCAOB and the ASB
4. Identify significant Statements on Auditing Standards
5. List and describe the activities that auditors undertake before beginning an audit 6. Identify sources of company information
6. Perform analytical procedures
7. Define and describe internal control including the five basic components
8. Explain the phases of an evaluation of internal control
9. List and explain some conditions that can lead to frauds
10. Design and perform substantive procedures for the audit of cash
11. Describe the revenue and collection cycle; acquisition and expenditure cycle
12. Give examples of tests of controls and substantive procedures related to the revenue cycle and expenditure cycle
13. Give examples of test of controls over the conversion of materials and labor in a production process
14. Identify and describe considerations involved in the observation of physical inventory, pricing, and compilation
15. Give examples of tests of controls over debt and stockholders' equity transactions
16. Describe substantive procedures for finance and investment accounts
17. Identify the key components of management representations
18. Identify the two major categories of a subsequent event

### Required Reading and Textbook(s)

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



We will be using the text in addition to an online learning assessment website called “*Connect*,” offered by the textbook publisher, McGraw-Hill. *Connect* includes the online e-book version of the text, in addition to homework assignments, interactive assessments and end-of-chapter study material. The e-book version of the text is accessible online only, on any Windows or Apple PC/laptop, tablet or other mobile device.

You have three options for purchasing the text, along with McGraw-Hill *Connect*.

**Option A**      **Printed Text + McGraw-Hill *Connect*** - You may purchase a new hardcover printed copy of the text, which includes a McGraw-Hill *Connect* website access code. *Connect* access codes are packaged with a new textbook at no additional cost. If you choose this option, you will also receive access to the e-book version of the text via the *Connect* website.

**Option B**      **Loose-leaf Text + McGraw-Hill *Connect*** - You may purchase a loose-leaf, unbound copy of the text along with a McGraw-Hill *Connect* website access code. The loose-leaf text is slightly less expensive, and suitable for a three-ring binder, or folder. You will also receive access to the e-book version of the text via the *Connect* site with this option.

**Option C**      **McGraw-Hill *Connect Plus (e-book only)*** - For full digital access to the course materials, you may purchase a McGraw-Hill *Connect Plus* access code on the McGraw-Hill website, which will give you the online e-book version of the text, along with full access to the *Connect* site. This is the least expensive option. Under this “all digital” option, there will be no printed text made available, and all course materials will be accessible only online with an internet connection.

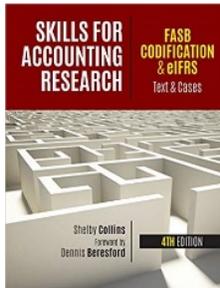
Whichever option you choose, to have access to the full course materials, you will need to register on the McGraw-Hill website developed for this class, using the access code you purchased via the McGraw-Hill publisher site:

ACCT4324 Course Connect Website: <http://connect.mheducation.com/>

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



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



4. Additional course materials are available online:

- Public Company Accounting Oversight Board (PCAOB) – *Auditing Standards (AS)*: Available at [www.pcaobus.org](http://www.pcaobus.org)
- American Institute of Public Accountants (AICPA) - *Statements on Auditing Standards (SAS)*: Available at [www.aicpa.org](http://www.aicpa.org)
- The Institute of Internal Auditors (IIA) – *Standards and Guidance*: Available at <http://www.theiia.org>

5. Useful websites and blogs:

- The Wall Street Journal: [www.wsj.com](http://www.wsj.com)
- CFO Magazine: <http://www.cfo.com/magazine>
- Going Concern: <http://goingconcern.com>
- re: The Auditors: <http://retheauditors.com>
- The Accounting Onion: <http://accountingonion.typepad.com/theaccountingonion>
- Finance Professor: <http://financeprofessorblog.blogspot.com>

## 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.

**In-Semester Exams:** The course includes three equally weighted in-semester examinations. The material that will be covered on each exam is provided in the attached tentative course schedule. For Exam 2 and Exam 3, material from previous exams may be included at my discretion. All examinations will be comprised of objective questions (M/C, T/F) and subjective discussion questions. Written communications skills will constitute a portion of the grade. Anything I say in class, as well as any material from the assigned readings, is fair game on the exams. A final exam will be given during the scheduled final exam period (see attached tentative schedule). The final exam is mandatory, and the material covered will be comprehensive. In addition to accounting for 10% of the course grade, the grade on the final exam will replace the lowest semester exam grade (Exam 1 – Exam 3). However, if the grade on the final exam is lower than the lowest semester exam grade (Exam 1 – Exam 3), the final exam grade will only be counted once (i.e., I will not lower one of your in-semester exam grades).

**Discussion Board Participation:** Each student is expected to demonstrate his or her mastery of the covered material by responding to discussion board questions and offering substantive feedback.

**Assignments and Quizzes:** There will be assignments/quizzes. The quizzes are designed to reinforce essential concepts and help you prepare for the exams.

**Group Project:** At the beginning of the semester, I will create groups comprised of 2 - 3 students. Each group will work together throughout the semester to complete a 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.

1. **Summary of Academic Research in Auditing** – There is a large body of academic research which investigates issues that could shed light on key issues you will confront during your professional career. Each group will be required to identify a stream of auditing research (e.g., research on the determinants of audit quality, factors leading to restatements, benefits/costs of internal control evaluations, etc.) and address issues such as the following: What are the key findings of the research? How/should the findings impact the way that audits are performed? What are the market implications of the findings? Do the findings have public policy implications? What questions remain unanswered by the research?

The list is not meant to be exhaustive. I am willing to consider a broad range of topics. However, all topic proposals must be approved in advance. Each group 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 research paper.** The written report should include in-text citations where needed and a complete reference list. I expect that all work

associated with this assignment will be fairly distributed - “free-riding” (not making a fair contribution) in group work is academic dishonesty because the work is represented as the result of all members’ contributions and it will not be tolerated. It is your responsibility to inform me if issues relating to “free-riding” arise.

**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	
Discussion Questions			10%
Group Project			15%
Homework Assignments and Quizzes			30%
Exams			45%
		Total	100%
<b>Grade Equivalents:</b>			
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 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**

Week	Day	Date	Topic
1	Tue	18-Jan	Course Introduction
	R	20-Jan	Ch. 1 – An Introduction to Assurance and Financial Statement Auditing
2	Tue	25-Jan	Ch. 1 – An Introduction to Assurance and Financial Statement Auditing
	R	27-Jan	Ch. 2 – The Financial Statement Auditing Environment
3	Tue	1-Feb	Ch. 2 – The Financial Statement Auditing Environment
	R	6-Feb	Ch. 3 – Audit Planning, Types of Audit Tests, and Materiality
4	Tue	11-Feb	Ch. 3 – Audit Planning, Types of Audit Tests, and Materiality
	R	13-Feb	Ch. 4 – Risk Assessment
5	Tue	15-Feb	Ch. 4 – Risk Assessment - <b>EXAM 1 – Chs. 1 - 4</b>
	R	17-Feb	Ch. 5 – Evidence and Documentation
6	Tue	22-Feb	Ch. 5 – Evidence and Documentation
	R	24-Feb	Ch. 6 – Internal Control in a Financial Statement Audit
7	Tue	29-Feb	Ch. 6 – Internal Control in a Financial Statement Audit
	R	2-Mar	Ch. 7 – Auditing Internal Control Over Financial Reporting
8	Tue	7-Mar	Ch. 7 – Auditing Internal Control Over Financial Reporting
	R	9-Mar	Ch. 8 – Audit Sampling: An Overview and Application to Tests of Controls - <b>EXAM 2 – Chs. 5 - 8</b>
	Tue	14-Mar	<i>Spring Break</i>
	R	16-Mar	
9	Tue	21-Mar	Chapter 10 - Auditing the Revenue Process
	R	23-Mar	Chapter 11 – Auditing the Purchasing Process
10	Tue	28-Mar	Chapter 12 - Auditing the Human Resource Management Process
	R	30-Mar	Chapter 13 - Auditing the Inventory Management Process
11	Tue	4-Apr	Chapter 14 - Auditing the Financing/Investing Process: Prepaid Expenses, Intangible Assets, and Property, Plant, and Equipment

	R	6-Apr	Chapter 15 - Auditing the Financing/Investing Process: Long-Term Liabilities, Stockholders' Equity, and Income Statement Accounts
12	Tue	11-Apr	Ch. 16 – Auditing the Financing/Investing Process: Cash and Investments
	R	13-Apr	Ch. 17 – Completing the Audit Engagement
13	Tue	18-Apr	Ch. 18 – Reports on Audited Financial Statements
	R	23-Apr	Ch. 18 – Reports on Audited Financial Statements
14	Tue	28-Apr	Ch. 19 – Professional Conduct, Independence, and Quality Control
	R	30-Apr	<b>Ch. 19 – Professional Conduct, Independence, and Quality Control</b>
15	Tue	5-May	Ch. 21 – Assurance, Attestation, and Internal Auditing Services
	R	7-May	Ch. 21 – Assurance, Attestation, and Internal Auditing Services
16	Wed	12-May	<b>Research Due - EXAM 3 – Chs. 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, &amp; 21</b>

### 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.

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