

ONLINE - ACCOUNTING AND MANAGEMENT ACCT 5303
Spring 2022
January 23 – May 13
TEXAS A&M UNIVERSITY CENTRAL TEXAS

COURSE DATES, MODALITY, AND LOCATION

This is a 100% online synchronous course, and uses the A&M-Central Texas Canvas

Learning Management System [<https://tamuct.instructure.com/>].

ALL EXAMS WILL UTILIZE PROCTORIO FOR EXAM MONITORING.

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Dr. Rob Tennant

Office: 323 A

Email: rtennant@tamuct.edu

(Utilize Canvas Messages for course communications)

Office Hours: Online , I will check email and messages several times a day. Student-instructor interaction

Emergency Warning System for Texas A&M University-Central Texas

SAFEZONE. SafeZone provides a public safety application that gives you the ability to call for help with the push of a button. It also provides Texas A&M University-Central Texas the ability to communicate emergency information quickly via push notifications, email, and text messages. All students automatically receive email and text messages via their myCT accounts.

Downloading SafeZone allows access to push notifications and enables you to connect directly for help through the app.

You can download SafeZone from the app store and use your myCT credentials to log in. If you would like more information, you can visit the [SafeZone](http://www.safezoneapp.com) website [www.safezoneapp.com].

To register SafeZone on your phone, please follow these 3 easy steps:

1. Download the SafeZone App from your phone store using the link below:
 - [iPhone/iPad](https://apps.apple.com/app/safezone/id533054756): [<https://apps.apple.com/app/safezone/id533054756>]
 - [Android Phone / Tablet](https://play.google.com/store/apps/details?id=com.criticalarc.safezoneapp)
[<https://play.google.com/store/apps/details?id=com.criticalarc.safezoneapp>]
2. Launch the app and enter your myCT email address (e.g. {name}@tamuct.edu)
3. Complete your profile and accept the terms of service

COURSE INFORMATION

Course Overview and description

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1.0 Course Overview and description:

ACCT 5303. Accounting and Management. 3 Credit Hours.

Study accounting as related to problems of making business and economic decisions. Learn both financial and managerial accounting. MS-ACC majors may not take this course for credit. Prerequisite(s): Required accounting leveling or permission of instructor.

Course Objective or Goal

Course Objectives:

This course is designed to develop the ability to utilize and interpret both financial and managerial accounting information. This is a “CORE” course in the MBA program which is required for all students. This course adopts a decision maker’s perspective toward financial and managerial accounting. The primary focus is managerial accounting which is used inside the firm to assist in the decision making process. The accounting records are utilized to prepare financial reports for use outside of the firm.

Student Learning Outcomes

A student who has successfully completed the course will be able to:

- 1. Read and interpret financial statements of a corporation, assessing the company's performance and financial position*
- 2. Identify the effect of common business transactions.*
- 3. Describe how different choices of accounting principles affect an entity's financial statements*
- 4. Explain how fundamental accounting concepts affect the practice of accounting within the firm.*
- 7. Assign costs to products and services, using different methods and explaining how the resulting costs vary*
- 8. Apply various methods of capital budgeting and justify the results*
- 9. Assess how a business can control costs and maximize its profits.*

Student Learning Objectives by Chapter

CH 1.

- LO1. Explain the meaning of managerial accounting.**
- LO2. Explain the differences between managerial accounting and financial accounting.**
- LO3. Identify and explain the current focus of managerial accounting.**
- LO4. Describe the role of managerial accountants in an organization.**
- LO5. Explain the importance of ethical behavior for managers and managerial accountants.**

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- LO6. Identify three forms of certification available to managerial accountants.**

CH 2.

- LO1. Explain the meaning of cost and how costs are assigned to products and services.**
- LO2. Define the various costs of manufacturing products and providing services as well as the costs of selling and administration.**
- LO3. Prepare income statements for manufacturing and service organizations.**

CH 3.

- LO1. Explain the meaning of cost behavior, and define and describe fixed and variable costs.**
- LO2. Define and describe mixed and step costs.**
- LO3. Separate mixed costs into their fixed and variable components using the high-low method, the scatter graph method, and the method of least squares.**
- LO4. (Appendix 3A) Use a personal computer spreadsheet program to perform the method of least squares.**

CH 4.

- LO1. Determine the break-even point in number of units and in total sales dollars.**
- LO2. Determine the number of units that must be sold, and the amount of revenue required, to earn a targeted profit.**
- LO3. Prepare a profit-volume graph and a cost-volume-profit graph, and explain the meaning of each.**

LO4. Apply cost-volume-profit analysis in a multiple-product setting.

LO5. Explain the impact of risk, uncertainty, and changing variables on cost-volume-profit analysis

CH 5.

LO1. Describe the differences between job-order costing and process costing, and identify the types of firms that would use each method.

LO2. Compute the predetermined overhead rate, and use the rate to assign overhead to units or services produced.

LO3. Identify and set up the source documents used in job-order costing.

LO4. Describe the cost flows associated with job-order costing.

LO5. (Appendix 5A) Prepare the journal entries associated with job-order costing.

CH 6.

LO1. Describe the basic characteristics and cost flows associated with process manufacturing.

LO2. Define equivalent units and explain their role in process costing. Explain the differences between the weighted average method and the FIFO method of accounting for process costs.

LO3. Prepare a departmental production report using the weighted average method.

LO4. Explain how non-uniform inputs and multiple processing departments affect process costing.

CH 9.

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LO1. Define budgeting and discuss its role in planning, control, and decision making.

LO2. Define and prepare the operating budget, identify its major components, and explain the interrelationships of its various components.

LO3. Define and prepare the financial budget, identify its major components, and explain the interrelationships of its various components.

LO4. Describe the behavioral dimension of budgeting.

CH. 10

LO1. Explain how unit standards are set and why standard cost systems are adopted.

LO2. Explain the purpose of a standard cost sheet.

LO3. Describe the basic concepts underlying variance analysis, and explain when variances should be investigated.

LO4. Compute the materials variances, and explain how they are used for control.

LO5. Compute the labor variances, and explain how they are used for control.

LO6. (Appendix 10A) Prepare journal entries for materials and labor variances.

CH. 13

LO1. Describe the short-run decision-making model, and explain how cost behavior affects the information used to make decisions.

LO2. Apply relevant costing and decision-making concepts in a variety of business situations.

LO3. Choose the optimal product mix when faced with one constrained resource.

LO4. Explain the impact of cost on pricing decisions.

CH. 14

LO1. Explain the basic elements of a statement of cash flows.

LO2. Prepare a statement of cash flows using the indirect method.

LO3. Calculate operating cash flows using the direct method.

LO4. Prepare a statement of cash flows using a worksheet approach.

CH. 15

LO1. Analyse financial statements using two forms of common-size analysis: horizontal analysis and vertical analysis

LO2. Explain why historical standards and industrial averages are important for ratio analysis

LO3. Calculate and use liquidity ratios to assess the ability of a company to meet its current obligations

LO4. Calculate and use leverage ratios to assess the ability of a company to meet its long- and short-term obligations

LO5. Calculate and use profitability ratios to assess the extent to which a company's resources are being used efficiently

Required Reading and Textbook(s)

Cornerstones of Managerial Accounting,

Mowen, Hansen, and Heitger, CENGAGE, 7th Edition/ 2017, ISBN 10: 1-337-11600-9 ISBN

13: 978-1-337-11600-8 The CENGAGE EBOOK option for reduced textbook prices can be

utilized. You must either purchase the eBook or obtain a “Key” to access homework required.

COURSE REQUIREMENTS

Course Requirements:

Participation is essential to enhancing each student’s awareness about the subject area and developing their knowledge base.

Exams Quizzes and Homework:

All quizzes and homework assignments are available from the beginning of the course.

The exams are open book but will require you to understand the information in the chapters before attempting the exam. The time allowed assumes that you have read the chapters, accomplished all of the homework and quizzes and have studied for the exam sufficiently to be well prepared. If you understand the chapter contents you should be able to finish the exam 5-10 minutes before the exam expiration time which will allow you time to look up a question or 2. Do not plan to look up every question as you do not have enough time to look them up and then answer the questions.

Late exams, quizzes, and homework will receive a grade of zero(o).

Homework is assigned for each chapter. There is no time limit on the homework and you may submit as many times as you like before class time in the Week due. Quizzes may be submitted 3 times with the highest quiz grade being recorded. Plan to spend 5 or more hours per homework assignment.

If you do not understand why your answer to a quiz, homework, or exam question is marked wrong:

Please send me your answer and the reason you chose the answer that you chose.

Provide the exam number and the question number.

Cite the example number and section that you utilized in the book to support you answer.

Show your calculations to arrive at you answer.

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This will allow me to evaluate your answer and your reasoning and either count your answer as

correct or help you in your understanding of the chapter to assist you in finding the correct answer.

You have 5 days after the exam is given to challenge answers for credit. After 5 days your challenge will be answered, but no credit will be given.

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

DISCUSSION TOPICS

Discussion topics are intended to help your communication and writing skills which will be an integral part of your professional career. Well prepared posts will also help you and your classmates in the understanding of the course material.

Your first post is due by Thursday each week. Waiting until the Friday deadline to finish your responses to your classmate's posts DOES NOT ALLOW THEM TO BENEFIT FROM YOUR POSTS. Ensure that you post your initial response by Tuesday to allow others to review your posting and comment.

Posting your initial discussion topic post after Thursday will result in a 25% penalty and will not allow you to earn extra points.

Discussion topics will be posted each week. You must participate in each discussion. Minimum participation, for a 70% credit, requires posting 1 original response, reading all posts by other class members, and responding to 2 class member's responses with a comment or question. At least 3 quality posts(initial plus 2 responses) are necessary for 100 %.(Refer to response criteria below) Additional quality responses will be rewarded with additional credit. Well researched, thoughtful, discussion original responses and responses to other class member posts will receive positive credit. Random, not on topic responses will receive negative marks. You are expected to contribute to the class discussions in meaningful ways. That means:

- ☑ Contributing new and relevant information to the course discussion and online sources;
- ☑ Commenting in a positive manner;
- ☑ Building on the remarks of your fellow students;
- ☑ Posing questions of your fellow students; and sharing quotes, websites, and other supplementary information.
- ☑ Demonstrating practical application of the week's key concepts from your professional/personal experience.
- ☑ "Substantive" does not include "I agree," "Great point" or "You're wonderful" type postings. These types of postings are examples of positive "teaming" and are fine but not by themselves. They do not

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add depth or breadth to the discussion.

- ☑ A "substantive" posting should include:
 - ☑ Your thesis (main point)
 - ☑ Your supporting arguments
 - ☑ A reference to class or outside material to support your thesis
- Provide an example or reference to support your thesis.

Weak Responses (No Credit):

| Week | Date | Subject | Discussions | Date | HW | Dates | Tests | Dates |
|------|-----------|---------------------|-------------|-----------|------|-----------|------------------|-----------|
| 1 | 1/17/2022 | Welcome, Chapter 1 | DT 1 | 1/23/2022 | | | | |
| 2 | 1/24/2022 | Chapter 2 | DT 2 | 1/30/2022 | HW 1 | 2/20/2022 | | |
| 3 | 1/31/2022 | Chapter 3 | DT 3 | 2/13/2022 | HW 2 | 2/20/2022 | | |
| 4 | 2/7/2022 | Review | | | HW 3 | 2/20/2022 | Test 1 Ch 1-3 | 2/18-2/19 |
| 5 | 2/14/2022 | Chapter 4 | DT 4 | 2/27/2022 | HW 4 | 4/3/2022 | | |
| 6 | 2/21/2022 | Chpater 5 | DT 5 | 3/6/2022 | HW 5 | 4/3/2022 | | |
| 7 | 2/28/2022 | Chpater 5 | | | HW6 | 4/3/2022 | | |
| 8 | 3/7/2022 | Chapter 6 | DT 6 | 3/13/2022 | | | | |
| 9 | 3/14/2022 | Spring Break | | | | | | |
| 10 | 3/21/2022 | Chapter 6 | | | | | | |
| 11 | 3/28/2022 | Review | | | | | Test 2 Ch 4-6 | 4/1-4/2 |
| 12 | 4/4/2022 | Chapter 7 | DT 7 | 4/10/2022 | | | | |
| 13 | 4/11/2022 | Chapter 7 | | 4/17/2022 | | | | |
| 14 | 4/18/2022 | Chapter 8 | DT 8 | 4/24/2022 | | | | |
| 15 | 4/25/2022 | Chapter 8 | | 5/1/2022 | HW 7 | 5/12/2022 | | |
| 16 | 5/2/2022 | Chapter 9 | DT 9 | 5/8/2022 | HW 8 | 5/12/2022 | | |
| 17 | 5/9/2022 | Review | | 5/15/2022 | HW 9 | 5/12/2022 | Test 3 Ch 7-9 | 5/10-5/11 |

| | | |
|----------------------------|-----|--------|
| Homework | 100 | points |
| Quizzes | 100 | |
| Discussion Topics (DT) | 100 | |
| Tests (100 each) | 300 | |
| PQ Syllabus quiz Proctorio | 10 | |
| Total | 610 | |

Grades

| | |
|---|-----------|
| A | 540+ |
| B | 480+ |
| C | 420+ |
| D | 360+ |
| F | Below 360 |

IMPORTANT NOTES:

Late assignments are not accepted
539.9999999 is not 540, don't ask.

if you have questions, concerns, or need assistance, please let the instructor know ASAP
Waiting to the end ALWAYS ends badly!!!

Exam and homework grades will be posted on Canvas upon completion.

Important University Dates

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

TECHNOLOGY REQUIREMENTS AND SUPPORT

You need to include information about Technology Requirements and Support. In addition, include a statement on the technology requirements for the successful completion of the course and when applicable, information on how to access these resources (for example, how to obtain a certain software through University site license).

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

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. 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].

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 Warrior Center for Student Success, Equity 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/pregnant-and-parenting-students.html) [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](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 virtually and in-person. Student success coaching is available online upon request.

If you have a question, are interested in becoming a tutor, or in need of success coaching contact the Warrior Center for Student Success, Equity and Inclusion at (254) 501-5836, visit the Warrior Center at 212 Warrior Hall, or by emailing WarriorCenter@tamuct.edu.

To schedule tutoring sessions and view tutor availability, please visit [Tutor Matching Services](https://tutormatchingservice.com/TAMUCT) [https://tutormatchingservice.com/TAMUCT] or visit the Tutoring Center in 111 Warrior Hall.

Chat live with a remote 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 Spring 2022 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](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, need any assistance with scheduling, or would like to schedule a recurring appointment with your favorite 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, 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. [Schedule an appointment here](https://tamuct.libcal.com/appointments/?g=6956) [https://tamuct.libcal.com/appointments/?g=6956]. 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].

Anonymous referrals are accepted. Please see the [Behavioral Intervention Team](https://www.tamuct.edu/bit) 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 254-501-5805.

OTHER POLICIES

Late work, except as noted above will not be accepted.

If accepted a 50% penalty will be incurred.

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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