

**Texas A&M University Central Texas**  
**ONLINE - ACC 5315 – BUSINESS LAW FOR ACCOUNTANTS --**  
**ONLINE**  
**INSTRUCTOR AND CONTACT INFORMATION**

**Spring 2022**  
**Jan. 18 – May 13**  
**ONLINE**

**COURSE DATES, MODALITY, AND LOCATION**

*This is a 100% online course, and uses the A&M-Central Texas Canvas Learning Management System [https://tamuct.instructure.com/].*

Proctorio is used for all exams.

**INSTRUCTOR AND CONTACT INFORMATION**

**Instructor:**               **Dr. David Ritter, DBA, JD, MBA, Attorney, CPA**  
**Office:**                   **323 C**  
Email:                      [ritterd@tamuct.edu](mailto:ritterd@tamuct.edu)  
                                    (Utilize Canvas Messages for course communications)

**Office Hours: Online , I will check email and messages several times a day.**

I will be checking Canvas and email several times a day, between 8:00 and 5:00, except Saturday and Sunday. I will attempt to respond to your emails in less than 24 hours. Email or Canvas messages sent Saturday or Sunday will receive a response no later than the following Monday.

**Student-instructor interaction:**

I will be checking Canvas and email several times a day, between 8:00 am and 5:00 pm, except Saturday and Sunday. I will attempt to respond to your emails in less than 24 hours. Email or Canvas messages sent Saturday or Sunday will receive a response no later than the following Monday.

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 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:

o iPhone/iPad: [https://apps.apple.com/app/safezone/id533054756]

o Android Phone / Tablet

[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**

### **1.0 Course Overview and description:**

#### **2.0**

#### **ACCT 5315. Business Law for Accountants. 3 Credit Hours.**

Study current business law topics which concern accountants in governing their practice and working with clients.

This is an intensive 16 week online course. You must budget your time wisely and accomplish work in advance so that your submissions will be on time.

All assignments, Discussion Topics, Homework, Quizzes, Exams, and other assignments will be accessed and submitted in the class WEEK Module in Canvas.

### **Online assignments are assigned each week, including WEEK 1**

**Prerequisites:** Graduate Status or permission of instructor.

### **Course Learning Outcomes(CLOs)**

By the end of this course, the students will be able to:

- 1- Recognize ethical and legal duties related to accounting, assurance, or other professional services, or to the operation of a business;
- 2 - Apply general rules of contracts to define the duties of parties to contracts;
- 3- Apply statutory rules regulating sales, negotiable instruments, secured transactions, and title to personal property;
- 4 - Apply general rules related to formation, operation, and dissolution of business entities;
- 5 - Apply the course information to answer questions likely to appear on the CPA, CMA, CIA, or other professional examinations and to provide a foundation of knowledge of business law for accountants.

### **2.1 Student Learning Objectives (SLOs):**

**Student Learning objectives are by chapter.** The learning objectives are stated in the chapter introduction.

### **3.0 Required Reading and Textbook(s):**

#### **3.1 Textbooks**

**Business Law, The Ethical, Global, and Digital Environment, Eighteenth Edition,  
Jamie Darin Prenkert, A. James Barnes, Joshua E. Perry, Todd Haugh, Abbey R. Stemler  
McGraw Hill, ISBN 978-1-260-73689-2 (bound edition)**

This course will utilize McGraw Hill ancillaries.

You must have an access license if you utilize a hard cover text book to utilize the course components. An eBook is available from the publisher. The eBook purchase has the access license.

## COURSE REQUIREMENTS

### 4.0 Course Requirements:

Participation is essential to enhancing each student's awareness about the subject area and developing their knowledge base. You must participate in each discussion, turn in all assignments on time and complete all exams on time.

**Exams will begin at 9:00am on the Tuesday scheduled and will close at 11:59 pm. Exams completed after the due time will receive a zero. The Exams will remain available so that you can challenge answers or study them.**

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 30 minutes before the exam expiration time which will allow you time to look up question answers. Do not plan to look up every question as you do not have enough time to look them up and then answer the questions.

**You can utilize your eBook from McGraw Hill during an exam.**

Homework is assigned for each chapter. There is no time limit on the homework and you may submit as many times as you like. Assessments can be submitted 1 time. Plan to spend 2-5 or more hours per homework assignment. It is suggested that you complete the assignments before taking the exam.

**If you do not understand why your answer to a quiz or exam question is marked wrong: You have 5 days to challenge questions on the exam.**

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 or page number that you used in the book to support your answer.

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.

**Homework and Quizzes will remain available after the due date for your study. It is suggested that you finish the assignments before exam time for the material covered.**

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

#### **4.5 Discussion Topics –**

**Your first post is due by Tuesday each week. Waiting until Friday to finish all of your responses to your classmate's post will result in a 5 point reduction. Ensure that you post your initial response by Tuesday to allow others to review your posting and comment. Posting all responses in one brief visit to the discussion board will result in a 50% penalty. Remember that Discussions are an ongoing process and if you do not hold up your side of the Discussion you are harming your Classmate's.**

Discussion topics will be posted several times during the term. 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 3 class member responses with a comment or question. **At least 5 quality responses are necessary for 100%.** Additional quality responses will be rewarded. 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.

To get the most learning from this course, you must actively participate in the classroom experience. Participation means actively participating in the course discussions. We will have Discussion Questions every week of the course. You will be assigned discussion question(s) based on the topics for that classroom experience. Each discussion question will have its own threaded discussion space. You are expected to offer responses to these questions and/or comments on your classmates' responses. I will monitor the quantity and quality of your responses. Participation accounts for 10% of your grade. If the quality of your postings is not sufficient, the points will not be earned. 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 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**
- **An example to support your thesis.**

### Grading Criteria Rubric and Conversion

	POINTS	GRADE
<b>SmartBook Reading Assignment (5 each)</b>	<b>100</b>	<b>A=900-1000</b>
<b>Homework Assignment (5 each)</b>	<b>100</b>	<b>B= 800-899</b>
<b>Chapter Assessment (5each)</b>	<b>100</b>	<b>C= 700-799</b>
<b>Exams (E1, 2,3, &amp;4-75 each, Fin-200)</b>	<b>600</b>	<b>D= 600-699</b>
<b>Discussion Topics (10 each)</b>	<b>100</b>	<b>F=Below 600</b>
<b>TOTAL</b>	<b>1,080</b>	

### Posting of Grades

*Grades for will be posted to the Canvas Grade Book within 1 week.*

## COURSE OUTLINE AND CALENDAR

### 7.0. Complete Course Outline

**\* SCHEDULE IS SUBJECT TO CHANGE AT THE DISCRETION OF INSTRUCTOR**

WEEK	DATE	TOPIC	ASSIGNMENTS
1	01/18	<p>Course Welcome, Introduction, and Expectations</p> <p><b>READ AND UNDERSTAND THE ENTIRE SYLLABUS</b></p> <p>Assignments for Chapters 2,3,</p>	<p>Begin Research to identify a topic for your Research Paper.</p> <p><b>Discussion Topic 1</b> Closes Friday, <b>First post due by Tuesday</b></p>
2	01/24	Assignments for Chapter 4, 30,	<b>Discussion Topic 2</b> Closes Friday <b>First post due by Tuesday</b>
3	01/31	Assignments for Chapters 37, 38	<b>Discussion Topic 3</b> Closes Friday
4	02/07	<b>EXAM 1</b>	<b>Discussion Topic 4</b> Closes Friday
5	02/14	Assignments for Chapters 39, 40	<b>Discussion Topic 5</b> Closes Friday.
6	02/21	Assignments for Chapters 41, 42	<b>Discussion Topic 6</b> Closes Friday.
7	02/28	Assignments for Chapters 43, 44	

8	03/07	EXAM 2	Discussion Topic 7 Closes Friday.
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### 03/14 SPRING BREAK

9	03/21	Assignments for Chapter 45	Discussion Topic 8 Closes Friday.
10	03/28	Assignments for Chapters 46, 47	

WEEK	DATE	TOPIC	ASSIGNMENTS
11	04/04	Assignments for Chapters 48, 49	Discussion Topic 9 Closes Friday.
12	04/11	EXAM 3	
13	04/18	Assignments for Chapter 50	Discussion Topic 10 Closes Friday
14	04/25	Assignments for Chapter 51	
15	05/02	Assignments for Chapter 52	
16	05/09	FINAL EXAM COMPREHENSIVE	

#### Important University Dates

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

#### Technology Requirements

This course will use the A&M-Central Texas Instructure Canvas learning management system. We strongly recommend the latest versions of Chrome or Firefox browsers. Canvas no longer supports any version of Internet Explorer.

Logon to A&M-Central Texas Canvas [<https://tamuct.instructure.com/>] or access Canvas through the TAMUCT Online link in myCT [<https://tamuct.onecampus.com/>]. You will log in through our Microsoft portal.

Username: Your MyCT email address. Password: Your MyCT password

#### Canvas Support

Use the Canvas Help link, located at the bottom of the left-hand menu, for issues with Canvas. You can select “Chat with Canvas Support,” submit a support request through “Report a Problem,” or call the Canvas support line: 1-844-757-0953.

For issues related to course content and requirements, contact your instructor.

### Online Proctored Testing

A&M-Central Texas uses Proctorio for online identity verification and proctored testing. This service is provided at no direct cost to students. If the course requires identity verification or proctored testing, the technology requirements are: Any computer meeting the minimum computing requirements, plus web camera, speaker, and microphone (or headset). Proctorio also requires the Chrome web browser with their custom plug in.

### Other Technology Support

For log-in problems, students should contact Help Desk Central

24 hours a day, 7 days a week

Email: [helpdesk@tamu.edu](mailto:helpdesk@tamu.edu)

Phone: (254) 519-5466

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

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

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## UNIVERSITY RESOURCES, PROCEDURES, AND GUIDELINES

### Drop Policy

If you discover that you need to drop this class, you must complete the [Drop Request](#) Dynamic Form through Warrior Web.

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

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

### Academic Integrity

Texas A&M University -Central Texas values the integrity of the academic enterprise and strives for the highest standards of academic conduct. A&M-Central Texas expects its students, faculty, and staff to support the adherence to high standards of personal and scholarly conduct to preserve the honor and integrity of the creative community. 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].



## 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](mailto:studentsuccess@tamuct.edu).

Chat live with a tutor 24/7 for almost any subject from on your computer! Tutor.com is an online tutoring platform that enables A&M-Central Texas students to log in and receive online tutoring support at no additional cost. This tool provides tutoring in over 40 subject areas except writing support. Access Tutor.com through Canvas.

## University Writing Center

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](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 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.**

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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).

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## INSTRUCTOR POLICIES.

The skills that you acquire in this course will benefit you your entire career.

Remember that Accounting is the language of business and must be understood and utilized at all levels of management or business operations.

My grading is strict and fair.

Pay strict attention to the guidelines for research. Remember that you are responsible to yourself, your client, and to the governing bodies for your results.

If you have any questions please communicate with me. You may send an email, visit during my office hours or telephone during office hours.

This is a rewarding course. If you keep up with the assignments you will enjoy the learning environment and the material covered.

I have practiced as a CPA and as an attorney with a large part of my practice being in management consulting and contracts dealing directly with the content of this course being applied in practice, and have used, and continue to use, planning and compliance on a regular basis to help my clients understand their individual and business responsibilities, and planning for legal contingencies. Let us all have a great semester.

**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.