

COLLEGE of BUSINESS ADMINISTRATION

ACCT 5365 - 110 Accounting Research Seminar

Spring 2022 Texas A&M University-Central Texas

COURSE DATES, MODALITY, AND LOCATION

Course Dates: January 18, 2022 - May 13, 2022

Online

Mode of instruction and course access: This course is a synchronous online course 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: Ankita Singhvi, MAcc, PhD **Office:** Founder's Hall room 323 **Phone: Office** 254.501.5933

Email: a.singhvi@tamuct.edu (preferred email)

Office Hours: 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 5365 - 110". If your concern needs immediate attention, text me. Remember, practice good communication skills (spelling and grammar).

Book a one-on-one meeting with me!

https://calendly.com/a-singhvi/meet-with-dr-singhvi?month=2022-01

WARRIOR SHIELD

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 <u>iPhone/iPad</u>: [https://apps.apple.com/app/safezone/id533054756]
 - 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

Course Overview and description:

Explore accounting topics in an online environment. Emphasis is on basic accounting research in the areas of accounting theory, accounting practice, and other accounting topics in preparation for research needs encountered in the business environment and on the CPA exam. Stimulate creative initiative in performing accounting tasks and develop basic skills necessary to effectively research accounting and other topics which may be encountered in a business environment.

Course Objective:

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

- Acquire the necessary skills and knowledge to understand, interpret, and analyze modern accounting theories and practices
- Develop an understanding of accounting research.
- Appreciate the context of accounting from both an academic and practitioner perspective
- Investigate and report on leading accounting issues in business and regulatory context.

Required Reading and Textbook(s):

Access to library journal databases Access to Wall Street Journal database via Library

Resources

American Psychological Association (APA) http://www.apastyle.org/

Purdue Online Writing Lab http://owl.english.purdue.edu/owl/resource/560/01/

KPMG Institutes
http://www.kpmginstitutes.com/

Ernst &Young Insights http://www.ey.com/GL/en/Issues

Accounting Today http://www.accountingtoday.com/

The CPA Journal http://www.cpajournal.com/

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

FASB

http://www.fasb.org/home

IASB

http://www.ifrs.org/Home.htm

PCAOB

http://pcaobus.org/Pages/default.aspx

SEC

http://www.sec.gov/

AICPA

http://www.aicpa.org/Pages/Default.aspx

COURSE REQUIREMENTS

Assigned weekly readings presentations and critiques

You will be asked to develop written article critiques or summaries on the assigned reading material. Each student is responsible for individual article critiques. Summary/Critique should be approximately 2-3 pages. Each class week, two students will be asked to make presentations on the assigned articles or topics of discussion. Students can record their presentation via Webex or Zoom and post on discussion board on/before Wednesday of the week of their presentation. Make sure your video is ON and audio is clear before you record. These presentations are typically 30-45 minutes in length.

Participation Points

To earn points for participation –

- 1) Make your presentation on/before your scheduled day of presentation.
- 2) Comment on every presenter's video with deep discussion points What counts as a good contribution is when you make thoughtful comments and suggestions / alternative viewpoints. Saying "Good Job" is not contribution.

For Week -2 – there is a summary paper required that covers the standard setters and how they relate to the accounting profession, research stream and business. We will not have presentations this week, the first set of presentations start in Week 3.

Research Paper

Each student will identify, read, and analyze appropriate research articles to write a 10 to 15 page research paper on a current topic from the broad topics discussed in class. Further instructions will be given in class. In order to help you stay on a targeted timeline in preparing your research, several benchmarks will be defined. A review of literature presents a synthesis of existing theory and literature that argues for the research question(s)/hypotheses that you are putting forward. The process of constructing a literature review acquaints the researcher with the studies already done in a particular area and allows the researcher to extend existing knowledge. The key to writing a good literature review is synthesis.

Assignment Guidelines:

- I. Work on your research questions and/or hypothesis(ses). You may have a question in mind or find a gap in existing literature.
- II. Be sure you pose a question/hypothesis that is new; your study must propose to add to/refine our current knowledge.
- III. Be sure you have gathered adequate research. Avoid using direct quotations. Instead, you should paraphrase ideas this will help you synthesize the material. Use the articles you read as evidence to support assertions/statements that you formulate in your own words!! You will need to read more material than you cite in your review. You must have about 10 to 12 sources referenced and synthesized in your review. An "A" paper will use 10 12 communication sources expertly.
- IV. The paper must have a clear structure don't fall into the trap of "listing" articles and summarizing their findings! Remember, this is an argument in favor of your proposed research question/hypothesis. (Consider organizing your paper in a "general to specific", "chronological", "thematic" or "known to unknown" funnel pattern.)
- V. Write the paper following APA guidelines. Points will be deducted for errors in formatting and failure to adhere to APA guidelines!
- VI. The review needs to include the following components.
 - a. APA Style formatted title page
 - b. Introduction—including a strong thesis that gives a roadmap to the paper.
 - c. Review of current literature on topic that begins with broad/general concepts and becomes gradually more and more specific.
 - You may want to think of the paper as "funnel" that starts broad and gradually narrows, until you propose your specific RQ or Hypothesis.
 - ii. Use APA Style headings and subheadings to organize your paper and help provide clear structure.
 - d. Propose RQs /hypothesis that emerge logically and clearly from your literature review.
 - e. Reference Page using APA Style (only articles specifically referenced in

the review ought to be cited).

The ideal (read A) literature review will clearly present all of the information above. It will address the research paradigm, theory and methods that are discussed in the literature in a clear and concise argument. The literature review will contribute to accounting scholarship in new and interesting ways. Finally, the ideal paper will be error free. It will make full use of APA Manual of Style in areas of spelling, grammar, citations, and style.

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.

Extra Credit

We are pleased to partner with United Way for the VITA Tax Preparation program. If you choose to participate in it and earn volunteer hours (They also report these to us!) I will award you a 50 points credit in the course. You cannot earn double credit in multiple courses, so please talk to me if you choose this option.

If you choose to not do the VITA credit, an alternative case study assignment will be available later in the course.

Course Element			Percent of Course Grade		
Article	е		20%		
Critiques/Summaries					
Research Paper			20%		
Presentation					
Participation			20%		
Research Paper			40%		
	Total		100%		
Grade Equivalents:					
If Grade is Computed		lf Gr	If Grade is Computed by Letter		
Numerically		ii Gi			
90.0 - 100 %	Α	A =		95%	
80.0 - 89.9%	В	B =		85%	
70.0 – 79.9% =	С	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 10 days).

COURSE OUTLINE AND CALENDAR

Week 1	Introduction to Course
Week 2	Standard setters
	The IAASB (www.ifac.org/IAASB) develops auditing and assurance standards and guidance for use by all professional accountants under a shared standard-setting process involving the Public Interest Oversight Board, which oversees the activities of the IAASB, and the IAASB Consultative Advisory Group, which provides public interest input into the development of the standards and guidance.
	IFAC (www.ifac.org) is the global organization for the accountancy profession dedicated to serving the public interest by strengthening the profession and contributing to the development of strong international economies. It is comprised of 159 members and associates in 124 countries and jurisdictions, representing more than 2.5 million accountants in public practice, education, government service, industry, and commerce.
	http://www.ifac.org/History/
	1. Financial Accounting Standards Board. Origins, Structure, Standard Setting Procedure.
	2. International Accounting Standard Board. Origins, Structure, Standard Setting Procedure.
	Auditing in the US. Regulation and organizations involved.
	4. Auditing in the international context. Regulation and organizations involved.
	Read and Summarize your readings.
Week 3 Topic: Data Analytics	1. "A data analytics based approach to auditing" - Singh et al. 2017
	2. "Robotic Process Automation" - Editorial
Week 4 Topic: Big Data	Capriotti, 2014. "Big Data:Bringing big changes to Accounting"
	2. Applebaum et al. 2018 "Analytical procedures in external auditing"
Week 5 Topic: Big data and analytics	Applebaum et al. 2017 "Intro to Data Analysis for Auditors and Accountants"
	2. Applebaum et al. 2017 (Nov) "Big Data and Analytics in the Modern Audit Engagement: Research Needs"
Week 6 Topic: Implications for the Audit Profession	1.Kogan et al. 2014. "Design and Evaluation of a Continuous Data Level Auditing System"
	2. Tang and Karim 2017 "Big data in business analytics: Implications for the audit profession"

Week 7 Topic: Skills Gap	Bressler and Pence 2019 "Skills needed by new accounting graduates in a rapidly changing technology environment"
Week 8	PCAOB Webinar
	Audit Quality webinars
Week 9	Ethics for a new era
	Automotive internal audit teams focus on technology and shift approach
Week 10	Bizarro and Dorian 2017. "Al and the future of auditing"
Week 11	Palma et al. 2018. "Fraud after SOX: Implications for internal auditors"
Week 12	TBD
Week 13	Research Paper Presentations
Week 14	Research Paper Presentations
Week 15	Submission of final paper May 5th by 11:59pm CST.

These are subject to change and updates.

COURSE OUTLINE AND CALENDAR

Important University Dates

Please refer to the link for important dates.

http://catalog.tamuct.edu/undergraduate_catalog/general-information/academic20calendars20and20final20exam20schedule/

January 17, 2022	Martin Luther King, Jr Day (University Closed)
January 18, 2022	Add, Drop and Late Registration Begins for 16- and First 8-Week Classes \$25 Fee assessed for late registrants
January 18, 2022	Classes Begin for Spring Semester
January 20, 2022	Deadline for Add, Drop, and Late Registration for 16- and First 8-Week Classes
January 25, 2022	Deadline to Drop First 8-Week Classes with No Record
February 1, 2022	Deadline for Teacher Education Program Applications
February 2, 2022	Deadline to Drop 16-Week Classes with No Record

February 25, 2022	Deadline to Drop First 8-Week Classes with a Quit (Q) or Withdraw (W)
March 11, 2022	Classes end for 1st 8-Weeks Session
March 15, 2022	Deadline for Clinical Teaching/Practicum Applications
March 15, 2022	Deadline for Faculty Submission of First 8-Week Final Class Grades (due by 3pm)
March 14-18, 2022	Spring Break (No Classes - Administrative Offices Open)
March 21, 2022	Class Schedule Published for Summer Semester
March 21, 2022	Add, Drop, and Late Registration Begins for Second 8-Week Classes \$25 Fee assessed for late registrants
March 21, 2022	Classes Begin for Second 8-Week Session
March 23, 2022	Deadline for Add, Drop, and Late Registration for Second 8-Week Classes
March 25, 2022	Deadline for Spring Graduation Application for Ceremony Participation
March 28, 2022	Deadline to Drop Second 8-Week Classes with No Record
April 1, 2022	Deadline for GRE/GMAT Scores to Graduate School Office
April 1, 2022	Deadline for School Counselor Program Applications
April 4, 2022	Registration Opens for Summer Semester
April 8, 2022	Deadline to Drop 16-Week Classes with a Quit (Q) or Withdraw (W)
April 16, 2022	Deadline for Final Committee-Edited Theses with Committee Approval Signatures for Spring Semester to Graduate School Office
April 29, 2022	Deadline to drop Second 8-week Classes with a Quit (Q) or Withdraw (W).
May 13, 2022	Deadline to Withdraw from the University for 16- and Second 8-Week Classes
May 13, 2022	Spring Semester Ends

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]

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 <u>Drop Request</u> 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 <u>information regarding the Student Conduct process</u>, [https://www.tamuct.edu/student-affairs/student-conduct.html].

If you know of potential honor violations by other students, you may <u>submit a report</u>, [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 <u>Access & Inclusion</u> Canvas page (log-in required) [https://tamuct.instructure.com/courses/717]

Important information for Pregnant and/or Parenting Students

Texas A&M University-Central Texas supports students who are pregnant and/or parenting. In accordance with requirements of Title IX and related guidance from US Department of Education's Office of Civil Rights, the Dean of Student Affairs' Office can assist students who are pregnant and/or parenting in seeking accommodations related to pregnancy and/or parenting. Students should seek out assistance as early in the pregnancy as possible. For more information, please visit Student Affairs [https://www.tamuct.edu/student-affairs/pregnant-and-parenting-students.html]. Students may also contact the institution's Title IX Coordinator. If you would like to read more about these requirements and guidelines online, please visit the website [http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf].

Title IX of the Education Amendments Act of 1972 prohibits discrimination on the basis of sex and gender–including pregnancy, parenting, and all related conditions. A&M-Central Texas is able to provide flexible and individualized reasonable accommodation to pregnant and parenting students. All pregnant and parenting students should contact the Associate Dean in the Division of Student Affairs at (254) 501-5909 to seek out assistance. Students may also contact the University's Title IX Coordinator.

Tutoring

Tutoring is available to all A&M-Central Texas students, 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 <u>Tutor Matching</u> <u>Services</u> [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 WCOnline [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 WCOnline [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]. 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 <u>Library website</u>

[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].

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 <u>referral</u> online [https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=2].

Anonymous referrals are accepted. Please see the <u>Behavioral Intervention Team</u> 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.

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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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 and include proper citations.

- **NOTE #1:** Requests for Incomplete Grades- Incompletes will only be given in emergency or other extreme circumstances. The professor must approve any request for an incomplete grade in this course before the last week of classes. Where possible, requests should be submitted in written form and must include an address and telephone number where you may be contacted throughout the following semester. For a request for an incomplete grade to be considered, at least two-thirds of the coursework must be completed. Finally, approval of an incomplete is up to the department chair/dean.
- **NOTE #2:** Questions concerning one's grade on a particular task (e.g., discussions, case) This should be resolved within one week after receiving the graded material. There will not be reviewing of previously graded material at the end of the semester.
- NOTE #3: Late Submissions/Resubmissions Make sure to plan your time wisely and avoid last minute submissions since no late assignments will be accepted. All assignments must be turned in by the due date unless an extension has been granted. EXTENSIONS ON ASSIGNMENTS WILL BE CONSIDERED ONLY IF THEY ARE REQUESTED AT LEAST 48 HOURS BEFORE THE DUE DATE OF THE ASSIGNMENT UNDER QUESTION. After the fact, extensions will not be granted, so if you are sick and you know you will not be able to take a test or submit an assignment on the set due date, make sure to contact me at least 48 hours in advance.
- **NOTE #4:** 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.
- **NOTE #5:** If you have ANY suggestions, complaints, or issues, it needs to be brought to my attention immediately. I will usually go out of my way to resolve it with you!!