



**ACCT 5375-115- 80094, Tax Research Seminar
Fall 2023
Texas A&M University-Central Texas**

COURSE DATES, MODALITY, AND LOCATION

Course Dates: Aug 28, 2023 – Oct 20, 2023

Mode of instruction and course access: This is a 100% 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: Ran Li, PhD, CPA, CGMA

Office: Founder's Hall room 323E (not available in summer)

Phone: Office (254)519-5793

Cell (315)262-6416

Email: ran.li@tamuct.edu

Virtual Office Hours: Office hours are by appointment only. Virtual appointments are workable by Microsoft Team appointment.

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-5375**”. If your concern needs immediate attention, text me on my cell phone 315-262-6416. Remember, practice good communication skills (spelling and grammar).

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

For updates on COVID information, please monitor the University [website](https://www.tamuct.edu/covid19/)
[https://www.tamuct.edu/covid19/]

COURSE INFORMATION

Course Overview and description

ACCT 5375. Tax Research Seminar. 3 credits.

Develop the technical and research skills needed to address contemporary tax issues. Study tax issues, formulate research questions and develop the research skills needed to address them. Special emphasis on major tax services, evaluating relevant authorities and communicating findings in a professionally written research memorandum, familiarization of federal tax policies and procedures, and the authorities that govern tax practice.

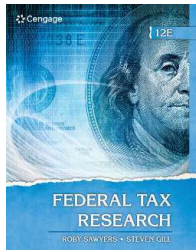
Course Objective or Goal

A student who successfully completes the course will be able to:

1. Explain the sources and location of tax law and supporting interpretatively authority.
2. Understand the role of the tax researcher in a practical business setting.
3. Develop efficient tax research skills to solve sophisticated and relevant tax research scenarios by utilizing electronic research services.
4. Effectively communicate tax advice and the results of tax research in a professionally written research memorandum.

Required Reading and Textbook(s)

1. Cengage Federal Tax Research by Roby B. Sawyers, Steven Gill. 12th Edition. Copyright 2021.



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



COURSE REQUIREMENTS

Course Requirements: (include point values for each- not just a percentage)

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 later or if classes are missed.

Weekly article review or tax memo (40%): minimum two title of articles are provided by the instructor every week; students need to search the paper from TAMUCT library database based upon the instructor provided videos. Students should pick up any one of the provided articles to complete the article review and answer the following questions.

- 1. Background:** Who wrote the manuscript? Identify the authority/Sourcing using APA formatting.
- 2. Purpose:** What is the purpose, objective or intent of the research, or what are the research questions.
- 3. Methodology:** What research methods were used (e.g., primary historical material, case studies, narratives, statistics, etc.)
- 4. Findings:** Summarize the findings in your own words.
- 5. Implications, Limitations, and Conclusion:** Provide research contributions, limitations, and conclusions.
- 6. Future research:** list the future research if applicable.

Weekly discussion (20%): Discussion questions are based on the weekly articles (see weekly article review) provided by the instructor on Canvas, and generally are due on Wednesday at 11:59 p.m. Students pick up any one of the articles, and share your personal opinions on:

- a. Does this research ultimately contribute in any significant way to your understanding of the subject, why or why not?
- b. What are the three or four significant points you gained from the review of this research?

Mini-Project: Tax Research Progress Paper (30%) and Video Presentation (10%):

Mini project weighs heavily in this class. Each student is expected to deliver high quality research proposal and develop the manuscript. During this semester, the student will be required to provide a written and oral summary of his/her progress on the tax research manuscript (1500-2000 words).

- By the end of week 2, this summary will discuss the selected topic. Each student submitted research topics, and outlines in Canvas. The research topic will be approved by the instructor.
- By the end of week 3, a minimum of five (5) references related to the topic should be submitted.
- By the end of week 5, the draft summary will discuss the relevant literature (contents from your referred articles), references, content, and methods (if any), 500 words arounds.
- By the end of week 6, the rough draft with introductions, literature, tables, figures or graphs and implications (1000 words around).
- At the beginning of week 8, the completed draft manuscript (1500-2000 words) is submitted.
- In week 8, the video presentation (not more than 20 minutes) is required and shared on Canvas with the peers.
- See Canvas> Research Progress Paper area for detailed instructions.
- Rubric for video presentation is on Canvas.

Students are suggested the tax research topic based on their interest or from familiar areas. The following optional research topics are provided but not limited to:

- Tax credits: Earned Income Tax Credit, American Opportunity Education Credits, any other credits.
- Tax ethics issues
- Taxpayers’ perceptions variance from Tax preparers’ perceptions
- Small companies’ tax challenges
- What challenges new immigrations face?
- Filing tax awareness...
- Tax and integration with technologies, such as data analytics, RPA...
- Or a tax case you are interested in developing...

Grading Criteria Rubric and Conversion

Students earn their course grades by completing scheduled assignments; no extra credit assignments are given.

Course Element	Percent of Course Grade
Weekly Discussions	20%
Weekly Article Review or Tax Memo	40%
Mini Project- Research Progress Paper	30%
Mini Project- Video Presentation of Research	10%
Total	100%

Grade Equivalents	
Percent of Grade	Letter Grade
90.0 - 100%	A
80.0 - 89.9%	B
70.0 - 79.9%	C
60.0 - 69.9%	D
59.9% or less	F

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.”

Grading Policies

See “INSTRUCTOR’S POLICIES” at the later session of the syllabus.

COMPLETE COURSE CALENDAR

Aug 28, 2023 - Oct 20, 2023 (1st 8-week) Discussion is due on Wednesday at 11:59 p.m.; article review is due on Sunday at 11:59 p.m.; mini-project is due on the specified date at 11:59

Week	Topic	Textbook Reading	Article Review (Select <u>one</u> article each week)	Other Tasks
1	Overview of Tax Research Tax Practice and Ethics	Course introduction, mini-project & Ch1. Intro. To Tax Practice & Ethics	*Yetmar, S.A., R.V. Cooper, and G. L. Frank (1998). Ethical issues facing CPA tax practitioners. <i>The CPA Journal</i> 1 68(10):28-33 **Lynch, E.J., and J. Durrant (2020/2021). Tax compliance and taxpayer mood: will COVID-19 lead to an epidemic of tax cheating? <i>The CPA Journal</i> (December2020/January 2021):60-63	DB0- Self-Introduction DB-1 Article Review
2	Research Tools	Ch2 Research Methodology Ch6 Thomas Reuters Checkpoints	*Boyle, D.M., J.F. Boyle, and D.R. Hermanson. (2020). How to publish in peer-reviewed practitioner accounting journals. <i>Issues in Accounting Education</i> 35(2):19-30 ** Guenther, D. A., L.K. Krull, and B.M. Williams. (2021). Identifying different types of tax avoidance - implications for empirical research. <i>The Journal of The American Taxation Association</i> 43(1): 27-50	Weekly DB Mini-Project-Topic Due (300-500 words) Article Review
3	Legislative Branch- Source of Tax Authority	Ch3. Constitutional and Legislative Source Ch10. Communication Research Result	Find and read the following case, and write one tax memo to your client to explain tax for gambling (See Ch 10 for tax memo sample) *Myers, T.C. Summ. Op. 2007-194 ** Tax court accepts IRS method for determining gambling wins and losses (2009). <i>Journal of Accountancy</i> . Retrieved https://www.journalofaccountancy.com/news/2009/dec/20092454.html	Weekly DB Tax Memo-1 Minimum <u>five reference</u> articles related to your topic
4	Executive Branch - Source of Tax Authority Judicial Branch - Source of Tax Authority	Ch 4. Administrative Regulations and Ruling Ch 5. Judicial Interpretations	* Blackman, 88 TC 677 (1987) ** Alexander C. Deitch; Jonathan D. Barry and Susan S. Barry (TC Memo 2022-86, 124 TCM 101)	Weekly DB Case Memo-2
5	Data Analytics in Taxation	See Canvas- Material provided by Instructor	*Neuman & Sheu. 2022. Big Data Analytics in IRS Audit Procedures and Its Effects on Tax Compliance: A Moderated Mediation Analysis. <i>Journal of American Taxation Association</i> 44 (2):97-113 ** Dell, S. and M. Akpan. 2023. Can ChatGPT Answer Your Clients' Questions? <i>Journal of Accountancy</i> . Retrieved: https://www.journalofaccountancy.com/news/2023/jun/can-chatgpt-answer-clients-questions.html ***Bishop-Monroe, B. and M. Phillips. 2021. Five Ways for CPAs to Boost Their Technology Skills. <i>The CPA Journal</i> Vol. 91(12): 50-53.	Weekly DB Weekly Article Review The draft summary will discuss the relevant literature (contents from your referred articles), references, content, and methods (if any), 500 words arounds.
6	Other Tax Services & Working with the IRS	Ch.8 Other Tax Services & Tax Periodicals Ch 12. Working with IRS	*Simms, K., Y.Li , and R. A. Warren. (2022). Toward Resolving IRS Staffing Shortages. <i>The CPA Journal</i> (November): 54-61 ** Jacobs,D., and M. Moore. (2020). The IRS 'Roboaudit'-An Abuse of Authority. <i>The CPA Journal</i> (May): 6-9	Weekly DB Article Review The rough draft with introductions, literature, tables/figures/graphs, and implications (1000 words+).
7	Tax Planning	Ch11. Tax Planning	*Bennett, C., J. Bennet. (2023). Rise of Cryptocurrency means careful tax planning needed. <i>Pennsylvania CPA Journal (January): 28-31</i> ** Parthemer, M.R. (2021). Low rates, high hopes, and (Maybe) higher taxes: estate planning for 2021 and beyond. <i>Journal of Financial Service Professionals</i> : 10-14.	Weekly DB Weekly Article Review
8	Tax Research Submission and Presentation			Oral Presentation (video) of your mini-project is due on 10/18 (Wed)- peer reviewed Mini-project manuscript (1500-2000words) is due on 10/19 (Thu) - graded by instructor Peer-reviewed comments on shared videos is due on 10/20 (Fri)

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, Firefox, Edge, or Safari browsers. Canvas will run on Windows, Mac, Linus, iOS, android, or any other device with a modern web browser. **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/>] by clicking on the “TAMUCT Online Canvas” tile. You will then log in through our Microsoft portal.

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

Canvas Support

Use the Canvas Help tab, located at the bottom of the left-hand menu, for issues with Canvas. You can search the support articles or use the Email, Call, or Chat buttons at the bottom of the support pop-up to contact the Canvas Help Desk.

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

Online Proctored Testing

Texas A&M University-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 requires use of the Chrome web browser with their custom plug in installed.

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

Warrior Center for Student Success

The Warrior Center for Student Success is a comprehensive academic support department at A&M-Central Texas, dedicated to fostering an environment of excellence and empowerment among its student body. The center offers a wide range of programs and services to ensure every student reaches their full potential, and is a haven for students seeking guidance, resources, and a strong support network to excel in their educational journey.

ADA Access and Accommodations: Texas A&M University-Central Texas ensures that

students with disabilities have equal access to educational opportunities by providing appropriate accommodations and support services. If you believe you have a physical, learning or socio-emotional disability requiring reasonable accommodations, please visit [Access and Inclusion](https://www.tamuct.edu/student-affairs/access-inclusion.html) [https://www.tamuct.edu/student-affairs/access-inclusion.html] for more details or contact the Office of Access and Inclusion, WH-212; (254) 501-5836. Any information you provide is private and confidential.

Success Coaching and Peer Mentoring: Our experienced Success Coaches work one-on-one with students to develop personalized action plans, set academic goals, and build effective study strategies, time management skills, and resilience. Our Peer Mentors provide a valuable support system, offering guidance, encouragement, and a relatable perspective to help students navigate their academic and personal challenges. For more details call 254-501-5836 or 254-501-5928 or visit [Academic Support](https://www.tamuct.edu/student-affairs/academic-support.html) [https://www.tamuct.edu/student-affairs/academic-support.html]. Click the link to schedule a session (virtual or in-person) with a success coach bit.ly/3q7uB50 or visit WH, 111.

Testing Services: We offer a secure and comfortable environment for students and members of the community to take courses and distance learning exams, as well as placement tests and professional certification exams. Our Testing Service also offers resources and support referrals for testing related challenges (test anxiety, learning disabilities, etc.) and supports all approved ADA accommodations. Call (254) 519-5830 or visit the [Testing Center](https://www.tamuct.edu/testing-center/) [https://www.tamuct.edu/testing-center/].

Tutoring and Supplemental Instruction Services: Our team of qualified Tutors and Supplemental Instructors assist students in various non-writing subjects, promoting academic comprehension and enhancing learning outcomes. Click the link to schedule a tutoring session with a TAMUCT tutor (virtual or in-person) or view tutor availability bit.ly/43Q6wNz. You may also chat live with a remote tutor 24/7 for a variety of subjects through our partnership with Tutor.com, an online tutoring platform that is free to all TAMUCT students. To learn more please visit [Tutoring Services](https://www.tamuct.edu/student-affairs/academic-support.html#tutoring) [https://www.tamuct.edu/student-affairs/academic-support.html#tutoring] or call (254) 501-5836 or visit the Tutoring Hub in Warrior Hall, 111.

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 Student Conduct Office. 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 referral](https://cm.maxient.com/reporting.php?TAMUCentralTexas), [https://cm.maxient.com/reporting.php?TAMUCentralTexas].

Drop Policy

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

[<https://federation.ngwebsolutions.com/sp/startSSO.ping?PartnerIdpId=https://eis-prod.ec.tamuct.edu:443/samlSso&SpSessionAuthnAdapterId=tamuctDF&TargetResource=https%3a%2f%2fdynamicforms.ngwebsolutions.com%2fSubmit%2fStart%2f53b8369e-0502-4f36-be43-f02a4202f612>].

Faculty cannot drop students; this is always the responsibility of the student. The Records and Admissions Office will provide a deadline on the Academic Calendar for which the form must be completed. Once you submit the completed form to the Records and Admissions 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 Records and Admissions 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.

Pregnant and/or Parenting Students Rights and Accommodations

Texas A&M University-Central Texas supports students who are pregnant, experiencing pregnancy-related conditions, and/or parenting. In accordance with requirements of [Title IX and related guidance from US Department of Education's Office of Civil Rights](#), the Associate Dean in the Division of Student Affairs, (254) 501-5909, can assist students who are pregnant, experiencing pregnancy-related conditions, and/or parenting by provide flexible and individualized reasonable accommodations. Students should seek out assistance as early in the pregnancy as possible through the [Pregnancy & Parenting webpage](#) [<https://www.tamuct.edu/student-affairs/pregnant-and-parenting-students.html>]. For more information, please visit [Student Affairs](#) [<https://www.tamuct.edu/student-affairs/pregnant-and-parenting-students.html>]. 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](#) specifically prohibits discrimination against a student based on pregnancy, childbirth, false pregnancy, termination of pregnancy, or recovery from any of these conditions [<https://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.html>].

Students experiencing any form of discrimination due to any of these conditions are encouraged to reach out to the Title IX Coordinator, 254.519.5716, titleix@tamuct.edu, Founders Hall 317B, or the Associate Dean of Student Affairs, 254.501.5909, Warrior Hall 105.

Title IX Rights and Reporting Responsibilities

Texas A&M University-Central Texas is committed to creating a safe and open learning environment for all students. If you or another student has experienced any form of gender discrimination or sexual misconduct, including sexual harassment, sexual assault, dating/domestic violence, and/or sex-based stalking, help and support are available. Our university strongly encourages all members of our campus community to report incidents and seek support for gender discrimination and sexual misconduct through the Title IX Office. You

may contact the Title IX Office at 254.519.5716, titleix@tamuct.edu, Founders Hall 317B, or learn more by visiting the [Title IX webpage](https://www.tamuct.edu/compliance/titleix.html) [https://www.tamuct.edu/compliance/titleix.html].

Please be aware that that under [Title IX](#), [Texas Senate Bill 212](#), and [System Regulation 08.01.01](#), [https://policies.tamus.edu/08-01-01.pdf] all university employees are mandated reporters and are required to disclose information about suspected or alleged violations as listed above and defined in System Regulation 08.01.01. If the Title IX Office receives information about an incident, they will reach out to offer information about resources, rights, and procedural options as a member of the campus community. Although I have an obligation to report, you will, in most cases, control how your case will be handled. When working with the Title IX Office you will have access to resources and accommodations but also have the opportunity to express if you wish to move forward with an investigation. Our goal is to make sure you are aware of the options available to you as a student. Community members are not required to respond to this outreach.

If you or another student wishes to speak to a confidential employee who does not have this reporting responsibility, you can contact the [Student Wellness & Counseling Center](#), [https://www.tamuct.edu/student-affairs/student-counseling.html], 254.501.5955, or swacc@tamuct.edu, located in Warrior Hall Room 207L or the Student Support Advocate, 254.501.5978 or ssa@tamuct.edu, located in founder Hall Room 317D.

University Library & Archives

The University Library & Archives provides many services in support of research across campus and at a distance. We offer over 350 electronic databases containing approximately 1,203,947 eBooks and 134,750 journals, in addition to the 96,879 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]. 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](#)

[https://tamuct.libguides.com/index]

University Writing Center

Located in Warrior Hall 416 and online, 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. The face-to-face hours of operation are from 10:00 a.m.-5:00 p.m. Monday and Thursday in Warrior Hall 416. Online tutoring is available Monday thru Thursday from 10:00 a.m.-5:00 p.m. and from 6:00-9:00 p.m. and on Saturdays from 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 [WCOOnline](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.

OTHER 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](#) online

[https://cm.maxient.com/reporting.php?TAMUCentralTexas].

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.

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: 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 #2: Questions concerning one's grade on a particular task (e.g., test, project) 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: Students 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. 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.

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.

Copyright. 2023 by Dr. Ran Li at Texas A&M University-Central Texas, College of Business Administration; 1001 Leadership Place, Killeen, TX 76549; 254-383-0226; Fax 254-501-5825; ran.li@tamuct.edu