



**ACCT 5335-115-80095 Estate Planning  
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](mailto: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-5335". 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](http://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 5335. Estate Planning. 3 credits.

Study federal estate and gift taxation, income taxation applied to trusts, as well as advanced family tax planning. Explore issues in taxation of decedent's estate and lifetime gifts, and valuation of properties subject to gift and estate tax.

### **Course Objective or Goal**

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

1. Comprehend Current Transfer Taxation: Develop an understanding of the prevailing federal gift and estate tax regulations.
2. Calculate Federal Estate Tax Liability: Acquire the skills to compute the federal estate tax obligations accurately.
3. Apply Valuation Methods: Identify and proficiently employ relevant valuation methods as applicable.
4. Optimize Fiduciary Income Taxation: Skillfully apply fiduciary income tax principles to mitigate the tax liability of trusts and estates effectively.
5. Enhance Communication Proficiency: Cultivate effective communication skills to collaboratively engage with clients, adeptly explaining intricate estate planning concepts and strategies to a diverse range of stakeholders.

### **Recommended Reading and Textbook(s)**

1. Cengage South-Western Federal Taxation, Corporations, Partnerships, Estates & Trusts 2023. By Raabe, Young, Nellen Cripe, Lassar, Persellin, Cuccia 2023

**South-Western Federal Taxation 2023: Corporations, Partnerships, Estates and Trusts, 46th Edition**



William A. Raabe, James C. Young,  
Annette Nellen, Brad Cripe, Sharon  
Lassar, Mark Persellin, Andrew D.  
Cuccia  
ISBN-10: 0357719964  
ISBN-13: 9780357719961  
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**Note:** Cengage Federal Taxation 2024 will be adopted in ACCT 5320- Corporate Tax offered in spring semester. In our class, we refer to three chapters' content in Federal Taxation 2023. Therefore, I only recommend this textbook here. Prior version of this book have the same content in estate and gift taxation.

2. Wills, Trusts, and Estates Administration (Pearson) by Herskowitz. 5<sup>th</sup>

**Wills, Trusts, And Estates Administration (Pearson+) by Herskowitz**

ELECTRONIC PRODUCT



**Wills, Trusts, And Estates Administration (Pearson+)**

3. 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 discussion (20%):** These discussions stem from weekly articles provided by the instructor via Canvas. Contributions are expected to be individual efforts and are typically due by Thursday at 11:59 p.m.

**Homework (10%):** Assigned to key concepts and specific tax calculations, homework is not a weekly requirement. Deadlines for submission are generally set for Sunday at 11:59 p.m. on Canvas.

**Case- tax returns (40%) and Video Presentation (10%):** Four tax return cases will be undertaken in the course. Students have the flexibility to work independently or form pairs, with a maximum of two members per learning group. For each tax return case, a 5-10-minute video is mandatory, simulating a client presentation. Tax return submissions are due on Fridays by 11:59 p.m., while video submissions are due on Sundays by 11:59 p.m., subject to peer review. Detailed case-specific requirements are available on Canvas.

**Research problems (20%):** These can be done individually or collaboratively (limited to two-people learning group). Research problems involve online investigations and may encompass open-ended inquiries. Submission deadlines for research problems are specified on Canvas and generally fall on specific days by 11:59 p.m.

### Grading Criteria Rubric and Conversion

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

Course Element	Individual/Group works
Weekly Discussions (Individual)	20%
Homework (Individual)	10%
Cases - Tax Forms (4) - Group or Indi	40%
Research Problems (2) - Group or Indi	20%
Video presentation for cases (peer review) - Group or Indi	10%
<b>Total</b>	<b>100%</b>

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)

Discussions are due on Thursday at 11:59 p.m.; Case-Tax Returns are due on Friday by 11:59 p.m.; Video presentations are due on Sunday by 11:59 p.m.; Research problems are due on the specified days by 11:59 p.m.

Week	Topic	Tasks
1	Course Introduction, Syllabus, course material introduction Self-Introduction, Transfer Taxes in General; Property Ownership	Self-Introduction Discussion-1 HW
2	<b>Federal Gift Tax</b> General considerations, Gift tax, annual exclusion, deduction, and computation <i>Case-1 &amp; 2 are released</i>	Discussion-2 HW
3	<b>Federal Estate Tax</b> Gross estate, taxable estate, estate tax credits, and procedure Matters <i>Research Problem-1 released</i>	Discussion-3 Case-1 Tax Return Video presentation due on Sunday
4	<b>The Generation-skipping Transfer Tax</b>	Discussion-4 Case-2 Tax Return Video presentation
5	<b>Gift and Estate Valuation and Planning</b> <i>Case 3 &amp; Case 4 released</i>	Discussion-5 Research Problem-1
6	<b>Trust- Taxable Income of Trusts and Estates</b> <i>Research Problem-2 released</i>	Discussion-6 Case-3 Tax Return Video presentation
7	<b>Trust-Taxation of Beneficiaries</b>	Discussion-7 Case-4 Tax Return Video presentation
8	<b>Review</b>	Research problem-2 due on 10/19 (Thu)

### 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, Linux, 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](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**

### **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](https://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](https://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](mailto: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](mailto:titleix@tamuct.edu), Founders Hall 317B, or learn more by visiting the [Title IX webpage](#) [<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), [https://www.tamuct.edu/student-affairs/student-counseling.html], 254.501.5955, or [swacc@tamuct.edu](mailto:swacc@tamuct.edu), located in Warrior Hall Room 207L or the Student Support Advocate, 254.501.5978 or [ssa@tamuct.edu](mailto: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)

[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)

[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 [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, 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](#) 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.

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### **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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