

SYLLABUS

ACCT 568 – web

Business Law for Accountants

Summer II, 2014

Professor:	Jennifer H. Smith, JD, CPA, CFF, CFE
Location:	Online (eCollege)
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Course Description:

Business Law and Regulation is the study of professional and legal responsibilities and legal implications of business transactions, particularly as they relate to accounting and auditing, and the application of that knowledge to common business transactions. This course provides knowledge of general business environment and business concepts needed to understand the underlying business reasons for and accounting implications of transactions. Our primary objective in this class is to transfer the body of knowledge needed to answer questions likely to appear on the CPA, CMA, CIA, or other professional examinations and to provide a foundation of knowledge of business law for accountants.

Course Embedded Assessment Objectives:

After completing this course, you should have an understanding of the following general topics:

- Rights and liabilities of stockholders, managers of corporations, and accountants and auditors of corporations;
- Rights and liabilities of parties to common business transactions;
- Government regulations protecting public interests in corporations and markets;
- Other topics as deemed appropriate.

Textbooks and Materials:

Required Textbook:

Business Law and the Regulation of Business, 11th Edition

- **AUTHORS:** Mann/Roberts - ©2014
- **ISBN10:** 1-133-58757-7
- **ISBN13:** 978-1-133-58757-6

Ethics:

Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breach of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, or collusion, will result in failure of assignment or exam (F) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business and Technology).

“All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.” (See Student’s Guide Handbook, Policies and Procedures, Conduct).

I am fully aware that solutions, answers, research papers, previous versions of class materials, and options for purchasing answers to assignments are readily available to you. However, this class is not intended as an exercise in simply locating and repeating, paraphrasing, or even referring to other people’s work. I encourage you to exchange ideas or discuss problems in order to reach a conclusion, but you are expected to demonstrate an appropriate level of mastery of the material on your own. Any assignments which bear too close a resemblance to materials previously submitted or available elsewhere **will not receive credit**.

Students with Disabilities:

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you have a disability requiring an accommodation, please contact:

Office of Student Disability Resources and Services

Texas A&M University-Commerce

Gee Library, Room 132

Phone (903) 886-5150 or (903) 886-5835

Fax (903) 468-8148

StudentDisabilityServices@tamuc.edu

Technical Problems/Questions:

eCollege: Technical support is available 24 hours a day, 7 days a week, from the college's technical support personnel (I cannot trouble-shoot technical issues). If you have questions related to eCollege, A&M Commerce's online course management system, click on "TECHNICAL SUPPORT" on the left side of your computer screen. An email box will appear. Fill out this technical support form, click submit, and your question will be forwarded to the technical support staff. A resolution will be sent to you from the technical support staff via email. If at any time you experience technical problems (e.g., can't log into the course, can't see certain material, etc.) please contact the eCollege HelpDesk, available 24 hours a day, seven days a week.

The HelpDesk can be reached by emailing helpdesk@online.tamuc.org or by calling **866-656-5511**. Additionally, you can click the "help" button located at the top of each page for more information.

If you have not already done so, please complete the student tutorial on using eCollege.

Newer versions of Explorer block pop-ups. You should disable the pop-up blocker to the online learning sites to avoid this problem. To temporarily turn it off or disable it for a specific web site, go to tools and then pop-up blocker and select the off or pop-up blocker settings. The off selection temporarily turns it off until the browser is closed and the settings selection lets you permanently allow a specific web site to use pop-ups.

Personal computer problems do not excuse the requirement to complete all course work in a timely and satisfactory manner. Each student needs to have a backup method to deal with these inevitable problems. These methods might include the availability of a backup PC at home or work, the temporary use of a computer at a friend's home, the local library, Office Services such as Kinko's, an Internet cafe, or a bookstore such as Barnes & Noble, etc.

Dropping or Withdrawals:

University policy will be followed with regard to withdrawals during the semester. It is the student's responsibility to conform with the university rules relating to dropping or withdrawing from the course.

Note: This syllabus is subject to change as needed to meet the objectives or administration of the course at the discretion of the Professor. It is not expected that there will be material substantive changes.

The instructor's function is not to provide a "knowledge dump" to you, but instead to formulate and present issues in an accessible way and to help you with more challenging concepts of the course. It is assumed that you read and study the written materials to the degree you need to in order to gain understanding. Experience has shown repeatedly that students who take ownership of such tasks perform significantly better than those who hope for an instructor knowledge-dump. Your textbook authors have already provided a great deal of technical, conceptual, and practical information. Rather than memorizing, try to understand concepts and tie issues together.

Ultimately, the careers associated with accounting are more about being able to deal with a problem you have not seen before, using critical skills and the technical knowledge you have gained through course work and elsewhere.

Good luck in the course! Glad to have you.

Assessment/Grading:

Recommended: work ahead. You don't want to end up in the last week of class with half the work to do.

SECTIONS 1 and 2

On or before Wednesday, July 16, 11:59 p.m.:

- 2 discussion posts (SUBSTANTIVE) per chapter
- 2 homework assignments submitted to Dropbox
- 2 quizzes completed

SECTIONS 3 and 4

On or before Friday, July 25, at 11:59 p.m.

- 2 discussion posts (SUBSTANTIVE) per chapter
- 2 homework assignments submitted to Dropbox
- 2 quizzes completed

SECTIONS 5 and 6

On or before Friday, August 1, at 11:59 p.m.

- 2 discussion posts (SUBSTANTIVE) per chapter

- 2 homework assignments submitted to Dropbox
- 2 quizzes completed

SECTIONS 7 and 8

On or before Tuesday, August 5, 11:59 p.m.

- 2 discussion posts (SUBSTANTIVE) per chapter
- 2 homework assignments submitted to Dropbox
- 2 quizzes completed

FINAL EXAM: due Thursday, August 7, at 11:59 p.m.

Rubric

Criteria (Course Objectives)	1 (Unsatisfactory)	2 (Emerging)	3 (Satisfactory)	4 (Exemplary)
Describe rights and liabilities of stockholders, managers of corporations, and accountants and auditors of corporations.	Student is unable to describe these.	Student can describe some.	Student can describe many rights and liabilities.	Student can describe most rights and liabilities
Identify rights and liabilities of parties to common business transactions.	Student is unable to identify.	Student is able to identify some.	Student is able to identify rights and liabilities.	Student is able to identify all rights and liabilities
Student is able to describe government regulations protecting public interests in corporations and markets.	Student is unable describe.	Student is sometimes able to describe.	Student is frequently able to describe these regulations.	Student is consistently able to describe these regulations.