



SYLLABUS

ACCT 568 – UCD, Thursday Nights

Business Law for Accountants

Fall 2014 (August 25 – December 12)

Instructor:	Jennifer H. Smith, JD, CPA, CFF, CFE
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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:

Your achievement level for each objective will be measured by your success in completing assignments related to several key objectives.

- Rights and liabilities of parties to common business transactions, including improving skills in recognizing and managing legal and ethical risks in business decision-making;
- Enhanced understanding of legal processes for using those processes more effectively and efficiently in making business decisions;
- Rights and liabilities of stockholders and managers of corporations
- Government regulations protecting public interests in corporations and markets;
- Other topics as deemed appropriate.

Common to all of these objectives are the goals of further developing students' analytical problem-solving skills and enhancing students' communication skills.

Textbooks and Materials:

Richard A. Mann and Barry S. Roberts, *Business Law and the Regulation of Business*, **11th edition**. Cengage Learning. ISBN: 978-1-133-58757-6.

Communication:

I do my best to respond to your emails in a timely manner, so please allow me a reasonable amount of time to respond. Generally I respond within 24 hours during the week or by close of Monday for email sent over the weekend.

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@tamu-commerce.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.

General Expectations:

It is expected that you read and study the assigned chapters before the corresponding class meetings. Graduate courses are expected to require 3-4 hours per week of your time PER CREDIT HOUR, inclusive of lecture time. That is, you should expect to spend **9-12 hours per week** reading, studying, understanding the material, working on your assignments, and listening to lectures.

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.

Assignments and Evaluations:

Assignment	Points Possible
Participation, In-Class Assignments, Pop Quizzes	150
Homework Assignments, 4, 75 Points Each	300
MIDTERM	200
FINAL	350
TOTAL	1,000

Evaluation:

In general, the following grading schedule will apply for items in the course.

- A: 90-100% (superior)
- B: 80-89.99% (above average)
- C: 70-79.99% (average)
- D: 60-69.99% (below average)
- F: under 60% (failing)

**** ASSIGNMENTS MUST BE COMPLETED IN WORD DOCUMENT FORMAT AND SUBMITTED TO CORRESPONDING DROPBOX BY THE NIGHT BEFORE CLASS, AS SHOWN BELOW. I CAN'T ACCEPT HANDWRITTEN OR PDF ASSIGNMENTS. ****

Class Schedule and Assignments
ACCT 568: Business Law for Accountants
Fall 2014

Module	Dates	Chapters	Comments/ Assignments Due
<u>ONE</u> Introduction to Law and Ethics; Legal Environment of Business	8/28, 9/4, 9/11	Chapters 1, 3-8	Homework 1 due in Dropbox by 11:59 p.m. 9/10 (the night before class)
<u>TWO</u> Intellectual Property; Employment Law; Consumer Protection	9/11, 9/18, 9/25	Chapters 40, 41, 44	Homework 2 due in Dropbox by 11:59 p.m. 9/24 (the night before class)
<u>THREE</u> Contracts; Sales; Accountants' Legal Liability	10/2, 10/9, 10/16, 10/23	Chapters 9-23, 43	<i>MIDTERM in class 10/2, Covering Modules ONE and TWO</i>
<u>FOUR</u> Negotiable Instruments	10/30	Chapters 24-27	Homework 3 due in Dropbox by 11:59 p.m. 10/29 (the night before class)
<u>FIVE</u> Agency and Business Associations	11/6, 11/13, 11/20	Chapters 28-36	Homework 4 due in Dropbox by 11:59 p.m. 11/19 (the night before class)
<u>REVIEW and FINAL</u>	11/20, 12/4, 12/11		<i>FINAL IN CLASS 12/11 Covering Modules 3-5</i>

Because there are no late assignments accepted, if you miss ONE homework, you may count the following assignment twice. If you miss the last assignment, you will receive a zero for that assignment.

Missed exams without prior written approval from me will receive a grade of ZERO. If you feel unprepared when it's exam day, you're much better off showing up, taking the exam, and doing the best you can rather than asking for an extension and hoping you get one.

In the unusual circumstance that class grades are curved during the semester, anyone receiving a zero on an assignment will not participate in the curve. Because any curving will have been done on specific assignments, your final course grades will not be rounded.

As accountants or business professionals, you will encounter the concept of "double counting" as a no-no at various times in your career. In the case of this class, any appropriate curving will have been applied during the course. To round grades at the end of this course would essentially be double-counting. It's a good idea to start to get used to this idea as a bad one right now.

Good luck in the course! Glad to have you.

YOUR QUIZ AND FINAL EXAM GRADES MAY BE AFFECTED BY:

- Indications of plagiarism, group work, or cheating.
- Indications that the quizzes and/or exams were completed by someone other than the registered student.