



ACCT 568, BUSINESS LAW FOR ACCOUNTANTS

COURSE SYLLABUS: FALL 2025

This syllabus/schedule is subject to change

INSTRUCTOR INFORMATION

Instructor: Fabio Ambrosio, PhD, JD, LL.M., CPA

Office Hours: By appointment only through Zoom. Please email me directly to schedule.

University Email Address: fabio.ambrosio@etamu.edu

Preferred Form of Communication: E-mail

Communication Response Time: 24 hours

TEXTBOOK

The following textbook is required. A PDF version of the textbook is provided free of charge directly in D2L.

Title: *Business Law I Essentials*

Author(s): Valbrune, M., & De Assis, R. et al.

Published: 2019

Publisher: OpenStax

ISBN (digital version): 978-1-947172-78-4

ISBN (printed version): 978-1975076627

Download link: <https://shorturl.at/dSsmO>



If you prefer to purchase a printed version of the textbook, you may purchase it on Amazon at the following link: <https://shorturl.at/la9nc>



The textbook is only one of the required readings. Other required readings are uploaded or linked directly in D2L.

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.

STUDENT LEARNING OUTCOMES

Students who successfully complete this course will be knowledgeable users of accounting information. More specifically, students will be able to:

- Demonstrate mastery of business law concepts by solving complex problems and exam-style scenarios relevant to professional practice.
- Critically evaluate the legal and regulatory environment of business, including sources of law, litigation, SOX, UCC, and ERISA.
- Integrate ethical, fiduciary, and professional responsibilities into decision-making on fraud, governance, malpractice, and client relationships.
- Apply advanced legal reasoning to contracts, bankruptcy, property, secured transactions, commercial paper, and tax compliance.
- Critique the impact of emerging regulations on accounting and business practices.

COURSE INTRODUCTION

This course is delivered as 100% online. Everything will be delivered using D2L. This includes lectures, resources, slides, videos, quizzes, and tests.

We will cover new topics each week. Each module opens on Monday morning and all assignments for that module must be completed through D2L by 11:55 p.m. U.S. Central Time that upcoming Sunday.

This course requires a lot of self-discipline. It is your responsibility to begin and submit work in a timely fashion. If you begin an assignment at the last minute and experience technical difficulties or do not have enough time to complete the assignment, you will not be excused.

We will make use of what is known as asynchronous learning, which means that the class will not meet live. Therefore, online interactions will not be in real-time, but instead will make extensive use of forums and other devices, permitting you to interact with others asynchronously.

TIPS FOR SUCCESS IN THIS COURSE

The most common mistake I see is when students try to complete an entire module, and all its assignments, on the last day of the week. This course cannot be completed in one day a week. You should engage with the material early in the week and throughout the week. The assignments should be the culminating point of a thorough review of the material.

GRADING

Final grades in this course will be based on the following scale:

Grade	Range
A	≥ 90% (≥ 900 points out of 1,000)
B	≥ 80% (≥ 800 points out of 1,000)
C	≥ 70% (≥ 700 points out of 1,000)
D	≥ 60% (≥ 600 points out of 1,000)
F	< 60% (≥ 600 points out of 1,000)

- Grade Components: Your final grade will be distributed as follows:

Assignment	Points
Weekly Quizzes/Assignments	500
Mid-Term Exam	250
Final Exam	250
Total Points Possible	1,000

Grades are calculated in points on a scale of 1,000 points and are rounded up to the nearest whole integer. You must achieve a full 900/1000 to earn an A; a full 800/1000 to earn a B; and so on. For example, if your overall score is 898.72/1000, it would round up to 899/1000 and you would earn a B, not an A. On the other hand, if your overall score is 899.13/1000, it would round up to 900/1000 and you would earn an A. There will be no further rounding beyond what is mentioned in this paragraph.

CLASS POLICIES

- Syllabus Change Policy: The syllabus is a guide. Circumstances and events, such as student progress, may make it necessary for the instructor to modify the syllabus during the semester. Any changes made to the syllabus will be announced in advance.
- Student Travel: Since this course is delivered 100% online, you are free to travel during the term. However, traveling is not an excuse for your inability to access the course, participate in the course, get online, or submit assignments on time. If you travel to, or live in, a different time zone, you take the responsibility to ensure all your work is submitted on time as expressed in U.S. Central Time (UTC -6).
- Communication between Instructor and Students: Group e-mails will be sent to your LSUS e-mail accounts. It is your responsibility to regularly check your LSUS e-mail account. When you email your instructor, please insert "ACCT 568" in the subject line and *always sign your emails with your first and last name*. I will make every effort possible to respond to your emails within one business day.
- Late Assignments and Make up Policy: I will not accept late assignments, save for the most extenuating and exceptional circumstances, such as proven death of family members or natural calamities. Personal computer and internet connection 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 service companies, Starbucks, a TAMUC campus open computer lab, etc.

- Extra Credit Policy: I do not anticipate offering extra credit in this course and you should not expect that extra credit will be offered. However, I reserve the right to offer extra credit close to the end of the term depending on the overall performance of the class. Any extra credit decision is made based on overall class performance and not on individual student needs or demands.

READING SCHEDULE

Week	From	To	Topic	Assignments Due by 11:55 p.m. on
1	8/25	8/31	Foundations of Business Law	N/A
2	9/1	9/7	Litigation, Dispute Resolution, and Evidence	9/7
			<i>Labor Day - Campus Closed September 1st</i>	
3	9/8	9/14	Business Entities and Organizational Forms	9/14
4	9/15	9/21	Contract Law	9/21
5	9/22	9/28	Employment and Labor Law	9/28
6	9/29	10/5	Credit and Insurance	10/5
7	10/6	10/12	Sarbanes–Oxley and Regulatory Frameworks	10/12
8	10/13	10/19	Mid-Term Exam due at 11:55 p.m. Central Time on October 19, 2025	
9	10/20	10/26	Uniform Commercial Code (UCC)	10/26
10	10/27	11/2	Property and Secured Transactions	11/2
11	11/3	11/9	Fraud and Fraud Examination	11/9
12	11/10	11/16	Bankruptcy	11/16
13	11/17	11/23	Sales and Use Tax Challenges; Managing Trust Funds	11/23
14	11/24	11/30	Intellectual Property	11/30
			<i>Thanksgiving Break - Campus Closed November 27th-28th</i>	
15	12/1	12/7	Final Exam due at 11:55 p.m. Central Time on December 7, 2025	

TECHNOLOGY REQUIREMENTS

LMS

All course sections offered by Texas A&M University-Commerce have a corresponding course shell in the myLeo Online Learning Management System (LMS). Below are technical requirements

LMS Requirements:

<https://community.brightspace.com/s/article/Brightspace-Platform-Requirements>

LMS Browser Support:

https://documentation.brightspace.com/EN/brightspace/requirements/all/browser_support.htm

Zoom Video Conferencing Tool

https://inside.tamuc.edu/campuslife/CampusServices/CITESupportCenter/Zoom_Account.aspx?source=universalmenu

ACCESS AND NAVIGATION

You will need your campus-wide ID (CWID) and password to log into the course. If you do not know your CWID or have forgotten your password, contact the Center for IT Excellence (CITE) at 903.468.6000 or helpdesk@tamuc.edu.

TECHNOLOGY POLICY

This course will be delivered fully online. To succeed in this course, you will need the following tools:

- Reliable and constant access to the Internet
- Adobe Reader or equivalent software to open and read PDF files
- Microsoft Office Word or equivalent software to open and read DOCX files
- Microsoft Office Excel or equivalent software to open and read XLSX files
- Microsoft Office PowerPoint or equivalent software to open and read PPTX files

If you need an alternative to Adobe Reader, you can download an open source equivalent called PDF X-Change Viewer available at the following web address or by scanning the QR code to the right: <http://pdf-xchange-viewer.en.softonic.com>.



If you need an alternative to Microsoft Word, Excel, or PowerPoint, you can download an open source equivalent to Microsoft Office called Apache Open Office available at the following web address or by scanning the QR code to the right: <https://www.openoffice.org/download/index.html>.



TECHNICAL SUPPORT

As this is an online course, you must have access to the Internet during the entire session and you must possess properly functioning computer equipment. Use of a

desktop computer with a backup power supply or use of a notebook computer is strongly encouraged, as a means of protecting you against power failures at inopportune times. Computer, power, or related failures not directly caused by D2L will not be accepted as excuses for late or incomplete work. If you experience a technical issue, such as inability to enter the course or access the internet, please do not email the instructor until you have taken every step possible to resolve the issue on your own.

If you are having technical difficulty with any part of Brightspace, please contact Brightspace Technical Support at 1-877-325-7778. Other support options can be found here:

<https://community.brightspace.com/support/s/contactsupport>

UNIVERSITY POLICIES AND PROCEDURES

Student Conduct

All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. The Code of Student Conduct is described in detail in the Student Guidebook.

<https://inside.tamuc.edu/admissions/registrar/documents/studentGuidebook.pdf>.

Students should also consult the Rules of Netiquette for more information regarding how to interact with students in an online forum: <https://www.britannica.com/topic/netiquette>

TAMUC Attendance

For more information about the attendance policy please visit the [Attendance](#) webpage and [Procedures 13.99.99.R0.01](#)

<http://www.tamuc.edu/admissions/registrar/generalInformation/attendance.aspx>

Academic Integrity

Students at Texas A&M University-Commerce are expected to maintain high standards of integrity and honesty in all of their scholastic work. For more details and the definition of academic dishonesty see the following procedures:

[Undergraduate Academic Dishonesty 13.99.99.R0.03](#)

[Undergraduate Student Academic Dishonesty Form](#)

[Graduate Students Academic Dishonesty 13.99.99.R0.10](#)

[Graduate Student Academic Dishonesty Form](#)

Students with Disabilities-- ADA Statement

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
Velma K. Waters Library Rm 162
Phone (903) 886-5150 or (903) 886-5835
Fax (903) 468-8148
Email: studentdisabilityservices@tamuc.edu
Website: [Student Disability Services](http://www.tamuc.edu/student-disability-services/)
<https://www.tamuc.edu/student-disability-services/>

Nondiscrimination Notice

Texas A&M University-Commerce will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation on the basis of race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression will be maintained.

Campus Concealed Carry Statement

Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in Texas A&M University-Commerce buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and A&M-Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations.

For a list of locations, please refer to the [Carrying Concealed Handguns On Campus](#) document and/or consult your event organizer.

Web url:
<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>

Pursuant to PC 46.035, the open carrying of handguns is prohibited on all A&M-Commerce campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

A&M-Commerce Supports Students' Mental Health

The Counseling Center at A&M-Commerce, located in the Halladay Building, Room 203, offers counseling services, educational programming, and connection to community resources for students. Students have 24/7 access to the Counseling Center's crisis assessment services by calling 903-886-5145. For more information regarding Counseling Center events and confidential services, please visit www.tamuc.edu/counsel

Mental Health and Well-Being

The university aims to provide students with essential knowledge and tools to understand and support mental health. As part of our commitment to your well-being, we offer access to Telus Health, a service available 24/7/365 via chat, phone, or webinar. Scan the QR code to download the app and explore the resources available to you for guidance and support whenever you need it. <http://telusproduction.com/app/5108.html>



AI use policy

Texas A&M University-Commerce acknowledges that there are legitimate uses of Artificial Intelligence, ChatBots, or other software that has the capacity to generate text, or suggest replacements for text beyond individual words, as determined by the instructor of the course.

Any use of such software must be documented. Any undocumented use of such software constitutes an instance of academic dishonesty (plagiarism).

Individual instructors may disallow entirely the use of such software for individual assignments or for the entire course. Students should be aware of such requirements and follow their instructors' guidelines. If no instructions are provided the student should assume that the use of such software is disallowed.

In any case, students are fully responsible for the content of any assignment they submit, regardless of whether they used an AI, in any way. This specifically includes cases in which the AI plagiarized another text or misrepresented sources.

13.99.99.R0.03 Undergraduate Academic Dishonesty

13.99.99.R0.10 Graduate Student Academic Dishonesty

QUESTIONS?

In this course we use the forum to ask and answer any questions not specifically related to something of a personal nature, such as your grade, family circumstances, or health concerns. Therefore, if you have any questions about the course material, the assignments, class policies, or this very syllabus, please do not email your instructor but post the question directly in the forum.