Course: **Business Law for Accountants**
Instructor: Jennifer H. Smith, JD, CPA, CFF, CFE - Adjunct Professor
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Course Grading Summary
(Approximate Point Total; Relative Weighting Will Not Change Materially)

	Weights and Measures	
Semester Project **	15%	150 Points
Quizzes 1-7 (drop the lowest 2)	65%	650 Points
Final Exam	20%	200 Points
TOTAL	**100%**	**1,000 Points**

***** Graduate Students** are required to complete a semester project.* Each student may choose one of the following two options: (1) be assigned to a group which will complete an assignment of 6-12 pages length; or (2) compose an individual video (3-6 minutes, youtube, other – nothing fancy) on a BLAW topic.

Final Grades (NO ROUNDING)
900-100: A
800-899.9999: B
700-799.9999: C
699.9999 and Below: F

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.

Textbooks and Materials:

Required Textbook:

Mann/Roberts: Business Law and Regulation of Business. (Tenth Edition)

[An earlier edition is probably acceptable; the student will need to be prepared to match up topics that may have moved chapters]

Course Objectives:

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

1. Recognize ethical and legal duties related to accounting, assurance, or other professional services, or to the operation of a business.
2. Apply general rules of contracts to define the duties of parties to contracts.
3. Apply statutory rules regulating sales, negotiable instruments, secured transactions, and title to personal property.
4. Apply general rules related to formation, operation, and dissolution of business entities.

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).

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: This is a web enhanced course utilizing eCollege. As such, student grades, important announcements related to the class as well as discussions of course material will be available on the eCollege class space. You may e-mail me or any student in the class by utilizing the e-mail feature in eCollege. Documents will be made available in eCollege. If you have not already done so, please complete the student tutorial on using eCollege.

***** MAKE TIME TO ENSURE YOUR SYSTEM WORKS. Poor planning on your part does not make an emergency on mine. There is tech support to help you. I'm an auditing professor. Not a techie. Please have the phone number for tech support where you can easily retrieve it. They are available 24x7. I am not. They can actually help you with technical problems. Phone calls to them tend to be acted upon more quickly than emails to them.***

Technical Assistance Details. 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 course screen. An email box will appear. Fill out this technical support form, click submit, and your questions 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., you can't log in to the course, you 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 sending an email to helpdesk@online.tamuc.org or by calling 866-656-5511. Additionally, you can click on the "Help" button located at the top of each page for more information.

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 in regards 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.

COURSE RUBRIC

Strength	Unsatisfactory	Emerging	Proficient	Exemplary

1 Recognize ethical and legal duties related to accounting, assurance, or other professional services, or to the operation of a business.	Student is unable to recognize these ethical and legal duties.	Student is can recognize some of the ethical and legal duties.	Student can recognize many of the ethical and legal duties.	Student can recognize most of the ethical and legal duties.
Strength	**Unsatisfactory**	**Emerging**	**Proficient**	**Exemplary**
2 Apply general rules of contracts to define the duties of parties to contracts.	Student is unable to apply the rules of contracts.	Student is able to apply some rules of contracts.	Student is able to apply most rules of contracts.	Student is able to apply all rules of contracts.
Strength	**Unsatisfactory**	**Emerging**	**Proficient**	**Exemplary**
3. Apply statutory rules regulating sales, negotiable instruments, secured transactions, and title to personal property.	Student is unable to apply these statutory rules.	Student is able to apply some of the statutory rules.	Student is able to apply most of the statutory rules.	Student is able to apply all of the statutory rules.
Strength	**Unsatisfactory**	**Emerging**	**Proficient**	**Exemplary**
4. Apply general rules related to formation, operation, and dissolution of business entities.	Student is unable to apply these general rules.	Student is able to apply some of the general rules.	Student is able to apply most of the general rules.	Student is able to apply all of the general rules.

Tentative Class Schedule & Assignments
As of 1/8/2013
ACCT 568 Business Law for Accountants
Spring 2013

~ January 2013 ~						
Sunday	**Monday**	**Tuesday**	**Wednesday**	**Thursday**	**Friday**	**Saturday**
13	14 First Class Day	15	16	17	18	19
	--------MODULE 1--------					
20	21 MLK Holiday	22	23	24	25 ***MODULE 1 QUIZ: Friday-Sunday***	26
	--------MODULE 1, 2--------					
27 ***Quiz 1 DUE 11:59 p.m.***	28	29	30 Census Date	31	**~ February 2013 ~** 1 ***MODULE 2 QUIZ: Friday-Sunday***	2
	--------MODULE 2--------					

3	4	5	6	7	8	9
Quiz 2 DUE 11:59 p.m.	*--------MODULE 3--------*					
10	11	12	13	14	15	16
	--------MODULE 3--------				*MODULE 3 QUIZ: Friday-Sunday*	
17	18	19	20	21	22	23
Quiz 3 DUE 11:59 p.m.	*--------MODULE 3,4--------*					
24	25	26	27	28	**~ March 2013 ~**	
	--------MODULE 4--------				1	2
3	4	5	6	7	8	9
--------MODULE 4--------				*MODULE 4 QUIZ: Thursday-Saturday (11:59 p.m.)*		

10	11	12	13	14	15	16
	Spring Break					
17	18	19	20	21	22	23
	--------MODULE 5--------					
24	25	26	27	28	29	30
	--------MODULE 5--------				MODULE 5 QUIZ: Friday-Sunday	
31	~ April 2013 ~					
Quiz 5 DUE 11:59 p.m.	1	2	3	4	5	6
			Group Paper Due (unless individual Video Option Chosen)			
	--------MODULE 6--------					
7	8	9	10	11	12	13

	--------MODULE 6,7--------				MODULE 6 QUIZ: Friday-Sunday	
14 Quiz 6 DUE 11:59 p.m.	15	16	17	18	19	20
	--------MODULE 7, 8--------					
21	22	23	24	25	26	27
	--------MODULE 8--------				MODULE 7 QUIZ: Friday-Sunday	
28 Quiz 7 DUE 11:59 p.m.	29 Video Due (if selected in lieu of group paper)	30	~ May 2013 ~ 1	2	3 Last Class Day	4
5	6	7	8	9	10	11
Final Exam: Sun-Tue (due Tue 11:59 p.m.)						

12	13	14 **Grades Available**	15	16	17	18

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
3 *Quiz 1 DUE 11:59 p.m.*	4 Continue Module 2 Groups Assigned	5	6	7	8	9
10	11 Complete Module 2	12	13	14	15 *MODULE 2 QUIZ: Friday-Sunday*	16
17 *Quiz 2 DUE 11:59 p.m.*	18 Begin Module 3	19	20	21	22	23
24	25 Continue Module 3	26	27	28	**~ March 2013 ~** 1	2

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
3	4 Complete Module 3	5	6	7 *MODULE 3 QUIZ: Thursday-Saturday (due Saturday 11:59 pm)*	8	9
10	11 **Spring Break**	12	13	14	15	16
17	18 Begin Module 4	19	20	21	22	23
24	25 Continue Module 4	26	27	28	29	30
31	**~ April 2013 ~**					
	1 Complete Module 4	2	3	4	5 *MODULE 4 QUIZ: Friday-Sunday*	6

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
7 *Quiz 4 DUE 11:59 p.m.*	8 Begin Module 5 Group Papers Due	9	10	11	12	13
14	15 Continue Module 5	16	17	18	19	20
21	22 Complete Module 5	23	24	25	26	27
28	29 Individual Presentations for Professor (youtube, etc.) - optional	30	~ May 2013 ~ 1	2	3 Last Class Day	4 Final: Sat-Mon

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
5	6	7	8	9	10	11
FINAL EXAM DUE: 11:59 p.m. Monday						
12	13	14 Grades Available	15	16	17	18