SYLLABUS
ACCT 568 – Commerce Campus BA 109 (22100)
Business Law for Accountants
Spring 2015 (January 20 – May 15)

Instructor: Jennifer H. Smith, JD, CPA, CFF, CFE
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Office: Commerce campus, schedule available in ecollage

Course Description:

Business Law and Regulation is the study of professional and legal responsibilities and legal implications of business transactions 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:


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.

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

**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 36 hours during the week or by close of Monday for email sent over the weekend.

**BE SURE TO INCLUDE ‘ACCT 568’ IN THE SUBJECT LINE OF YOUR EMAIL**

I get a lot of spam. I have spam filters. If you put “ACCT 568” in your subject line, your email will most likely not be kicked into a spam folder and I will be able to read it and respond to it.

**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.

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**General Expectations:**

It is expected that you read and study the assigned cases and/or chapters before the corresponding classes, class audios, or other multimedia aids. Graduate courses are expected to require 3-4 hours per week of your time PER CREDIT HOUR, inclusive of lecture time. That is, for this course, 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:**

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Points Possible</th>
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</thead>
<tbody>
<tr>
<td>Homework/Class Discussions, 12 sections (may drop 2), 15 points each</td>
<td>150</td>
</tr>
<tr>
<td>Quiz 1</td>
<td>150</td>
</tr>
<tr>
<td>Quiz 2</td>
<td>150</td>
</tr>
<tr>
<td>Final Quiz</td>
<td>150</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td><strong>600</strong></td>
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**Evaluation:**

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

A: 90-100% (superior)
B: 80-89% (above average)
C: 70-79% (average)
D: 60-69% (below average)
F: under 60% (failing)

**YOUR PAPER AND FINAL EXAM MUST BE COMPLETED IN **[WORD DOCUMENT** FORMAT AND SUBMITTED TO CORRESPONDING DROPBOX BY THE DUE DATES. PLEASE DO NOT SUBMIT IN PDF FORM.**
SCHEDULE

Schedule details are provided on the schedule available for you in ecollege, accessible to you on the first day of class. In general, each week you will have chapters assigned from the textbook. You will be required to answer discussion questions weekly, in writing, and hand your written answers in to Dropbox on the Sunday night before our Monday class. In our Monday class, we will cover the discussion questions.

There will be three quizzes/tests, equally weighted, covering the material analyzed in the discussion questions. These quizzes will be administered during regularly scheduled class time, as indicated on the schedule provided to you in ecollege.

If you know in advance that you have legitimate issues with a due date, please let me know as soon as possible and I will work with you to make alternate arrangements.

Good luck in the course! Glad to have you.

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YOUR 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.

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