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.
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 within one day during the summer session (though most likely more quickly). If you do not get a response: email me at smith.jennifer.harris@gmail.com or call/text me at 214-842-0150. Sometimes mail through ecollege does not reach me.

**BE SURE TO INCLUDE ‘ACCT 568’ AND WHAT YOU ARE EMAILING ABOUT IN THE SUBJECT LINE OF YOUR EMAIL**

**Assignments and Evaluations:**

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Points Possible</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class discussions (24 total; 14 points each)</td>
<td>336</td>
</tr>
<tr>
<td>Written homework (3 total: 30 points each)</td>
<td>90</td>
</tr>
<tr>
<td>Test 1</td>
<td>174</td>
</tr>
<tr>
<td>Test 2</td>
<td>200</td>
</tr>
<tr>
<td>Test 3</td>
<td>200</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>1,000</strong></td>
</tr>
</tbody>
</table>

**Description of assignments:**

Class discussions: 24 answers; 14 points each $24*14 = 336$

Each module covers several chapters. You select one question per module and answer as though you were required to hand it in for homework. For exam purposes, you will be responsible for the material covered in all discussions.

Homework: 3 assignments; 2 questions each; 15 points per question $3*30 = 90$

Homework covers the same chapters as the corresponding discussion chapters. You will be required to provide the homework answers in a specific format (to be provided).

Tests:
3 tests; points allotted as noted above.
Tests will be a mix of multiple choice, fill-in-the-blank, true/false, and short answer. They are open book. Do not use internet sources for the exams. Do not talk to other people about the exams. Do not work together on exams.

Each test is two hours. Two hours will be enough time to answer the questions if you have learned the concepts rather than just trying to memorize. Two hours will be enough time to look up a few items. Do not expect to have time to read and study parts of the book during your exams. I recommend that while you study, you make notes as though you were going to have to take an in-class exam with one page of notes allowed for your reference.

**Evaluation:**

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

A: 900 – 1,000 (excellent)
B: 800 – 899 (above average)
C: 700 - 799 (average)
D: 600 - 699 (below average)
F: under 600 (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**

<table>
<thead>
<tr>
<th>Due Date (11:59 p.m.)</th>
<th>Discussion Posts (one post per set, not one per chapter)</th>
<th>Written HW</th>
<th>Test</th>
</tr>
</thead>
<tbody>
<tr>
<td>12 June</td>
<td>Set I: 1, 3, 9, 19&lt;br&gt;Set 2: 10-12, 17-18</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14 June</td>
<td>Set 3: 20, 21, 23&lt;br&gt;Set 4: 13-16</td>
<td>HW1</td>
<td></td>
</tr>
<tr>
<td>17 June</td>
<td></td>
<td></td>
<td>Test 1: 1, 3, 9-23</td>
</tr>
<tr>
<td>21 June</td>
<td>Set 5: 7-8, 22&lt;br&gt;Set 6: 28-30</td>
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<tr>
<td>24 June</td>
<td>Set 7: 31-33&lt;br&gt;Set 8: 34, 39, 41</td>
<td>HW2</td>
<td></td>
</tr>
<tr>
<td>28 June</td>
<td></td>
<td></td>
<td>Test 2:</td>
</tr>
</tbody>
</table>

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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.

If you miss a due date on a discussion set, you may use the grade from the next discussion set (and only the next discussion set) to replace your zero. You may do this twice (and only twice) during the semester. You may not do this with an exam or a written HW assignment.

Good luck in the course! Glad to have you.

**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:**

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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.

**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. *We cover the same amount of material in the summer course as in the 15-week long semesters*. Plan accordingly. The reading is generally heavier than in your other courses.

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.

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.