

Texas A&M University-Commerce
College of Business
Department of Accounting
Accounting 568-02W – Business Law for Accountants
Spring Semester – 2018 (online)

Professor: M. J. (“Mick”) Trusty, JD, CTFA

Office: Adjunct Professor – no regular office hours but can meet on Commerce Campus or my Rockwall Law Office by appointment only

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Office Hours: As noted above – anytime by appointment – please schedule by email or phone

Course Location: Online (eCollege this semester)

Graduate Comprehensive Exam: The contents of this course is included on the comprehensive exam for the MS in Accounting program. This exam is administered during your final semester of the program. You must pass the comprehensive exam to earn an MS in Accounting from Texas A&M University-Commerce.

Course Description

This course, Business Law for Accountants:

- Is the study of professional and legal responsibilities, plus the study of legal implications of business transactions;
- Provides knowledge of the general business environment and general business concepts needed to understand the underlying legal reasons applicable to particular situations and transactions;
- Generally focuses on domestic United States law as it is the primary source for the CPA exam; and,
- Professional responsibility and ethics issues are considered throughout the course.

Course Embedded Assessment Objectives

Your achievement level for each objective will be measured by your ability to demonstrate understanding of the following:

- Rights and liabilities of parties to common business transactions;
- Improving skills in recognizing and managing legal and ethical risks in making business decisions;
- The difference forms of businesses and the processes of creation and structure of these forms of business;
- Rights and liabilities of stockholders and managers of corporations;
- Government regulations protect public interests in corporations and markets; and
- Other topics as may be deemed appropriate.

Textbook and Materials

Required Textbook: West Academic's Legal Environment of Business (Higher Education Course Book) 1st Edition (2017); ISBN-13: 978-1683286431

Note – you do not need to purchase online access to this course.

Access to Internet, eCollege and the TAMUC's Library Database: Connectivity, hardware and software are your responsibility. Completing the Student Tutorial in eCollege is highly recommended.

Student Responsibilities

Learning is every student's responsibility. My role as your professor is to facilitate your learning process. Each student is required to:

- Read assigned material on schedule;
- Complete assignments within the posted time frames;
- Participate in online discussions;
- Prepare diligently for weekly assignments; and,
- Respect the learning environment by being prepared and observing proper online etiquette.

Graduate Level Expectations for Students

- ✓ **Writing** – One should be able demonstrate critical thinking skills. One's writing must demonstrate an ability to evaluate arguments from various perspectives and formulate reasoned articulated conclusions based on facts and deductive reasoning. One should further be able to provide a clearly reasoned discussion which reflects comprehension beyond an undergraduate level.
- ✓ **Responsibility** – One should demonstrate self-motivation, organization, time management skills, and discipline. It is the student's responsibility to know when assignments, exams, quizzes, discussions, etc. are due. Due dates are communicated both on this syllabus and in the online course material. If changes are made, I will advise the class by a group email. I will not provide weekly reminders. Students are responsible for submitting the appropriate files on time and in the required format.
- ✓ **Learning** – Graduate studies are designed for more discipline specific learning. My goal, even though I believe we are somewhat limited by the nature of an online class, is not to solely teach students information that is covered on the examinations, assignments, and discussions, but to teach students to understand legal concepts and their application to accounting concepts.
- ✓ **Late Work** – Due dates are posted on this syllabus and in the online course material. I will work with students in the event of serious extenuating circumstances, but timely submitted documentation/proof of the circumstances will be requested from the student.

Discussion Posts: There is a discussion post for each chapter based on the chapter's key concepts. This may include discussion of court cases, text book concepts for the chapter and/or an important CPA exam topic. You must participate with at least 2 responses per thread to receive full credit on the assigned discussion.

Exams: There are four (4) examinations in the course. Each exam will cover three (3) chapters. These exams will test your understanding of the material covered in the respective chapters. The final exam is NOT a cumulative examination. Details of the exam coverage will be covered in the eCollege course material provided. To be prepared for an examination, each student should have read all assigned material, attempted and reviewed the quizzes, participated in the discussion threads, and contacted me by email or phone if there are some concepts that are still unclear at the end of one's chapter study.

Course Schedule

The course schedule is outlined in eCollege. Students can view the Assignments section of each chapter which will allow you to read ahead. Quizzes, discussion threads and exams will be open as indicated on the schedule.

Technology Requirements

The following information has been provided to assist you in preparing to use technology successfully in this course.

- ❖ Internet access/connection – high speed recommended (not dial-up)
- ❖ Microsoft Word
- ❖ Recent Browser – Firefox, IE, or Safari

While our campus tends to be PC based, either a PC or Mac based OS should work provided your computer has adequate memory and a fast internet connection. It is strongly recommended that each student perform a "Browser Test" prior to the start of this course. To launch a browser test; log in to eCollege, click on the "MyCourses" link, then select "Browser Test" link under the Support Services tab.

Communication and Support

Texas A&M University-Commerce provides students with technical support in the use of eCollege. The Student Help Desk may be reached by the following means 24 hours per day, 7 days a week:

- ❖ **Chat Support:** Click on "Live Support" on the tool bar within your course to chat with an eCollege representation.
- ❖ **Phone:** Dial 1.866.656.5511 to speak to an eCollege Technical Support Representative.
- ❖ **Email:** helpdesk@online.tamuc.org to initiate a support request with an eCollege Technical Support Representative.
- ❖ **Help:** Click on the "Help" button on the toolbar for information regarding working with eCollege.

Ethics

Integrity is the hallmark of the accounting profession and will be stressed throughout this 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 on the assignment and/or further academic sanctions (e.g., failure of the course, dismissal from class, and/or referral to the Dean of the College of Business). Each student is required to sign the Academic Honesty Policy and submit this within the first week of the class. **Failure to timely submit this Academic Honesty Policy will result in 50 points being deducted from a student's overall score for this class.**

Academic Dishonesty Policy

The College of Business at TAMU-Commerce will strive to be recognized as a community with legal, ethical, and moral principles, along with practicing professionalism in all that we do. Failure to abide by these principles will result in sanctions up to and including dismissal. **The five (5) different types of activities that will bring sanctions are as follows:**

- **Illegal Activity** – Violation of any local, state or federal laws that prohibit the offender from performance of his or her duties;
- **Dishonest Conduct** – Seeking or obtaining unfair advantage by stealing or receiving copies of tests or intentionally preventing others from completing their work, plus falsifying of records to enter or complete a program will be considered dishonest conduct;
- **Cheating** – The unauthorized use of another's work and reporting it as your own;
- **Plagiarism** – Using someone else's ideas and not giving proper credit; and,
- **Collusion** – Acting with others to perpetrate any of the above actions regardless of personal gain.

You must sign and return the Academic Honesty Policy by the end of the first full week of class or have 10 points deducted from your final class score. If a student does not submit this form before the end of the course, their final grade will not be released.

Student Conduct

All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. (*See Code of Student Conduct from the Student Guide Handbook.*)

TAMU-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.⁸

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@tamuc.edu

Other

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.*

Student Conduct: Gun Carry

Texas Senate Bill 11 (Government Code 411.20131, 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 Texas A&M University-Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations.

For a list of restricted locations, please refer to:

(<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02R1.pdf>) and or consult your event organizer. 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 903.886.5861. or dial 9-1-1.

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 anticipated that there will be any substantive changes.

FOLLOWING IS THE COURSE SCHEDULE OVERVIEW AND ASSIGNMENTS

Specifics of the schedule include quizzes, discussions, and discussions to be posted in class ACCT 568-02W in the eCollege app accessed through My Leo on the University's website.

<u>Date Open/Close</u>	<u>Study Subject</u>	<u>Assignment</u>
Week 1 – 2/1 to 2/4	Chapter 1 Introduction the Law Appendices 1 & 2 Complete required class forms	Read & review the materials, take quiz & work discussion

Week 2 – 2/5 to 2/11	Chapter 2 Dispute Resolution	Read & review the Materials, take quiz & work discussion
Week 3 – 2/12 to 2/18	Chapter 3 Business Forms	Read & review the Materials, take quiz & work discussion
Week 4 – 2/19 to 2/25	Exam 1 Chapter 4 Contracts	Take & pass exam Read & review the Materials, take quiz & work discussion
Week 5 – 2/26 to 3/4	Chapter 5 Creditors/Debtors Issues	Read & review the Materials, take quiz & work discussion
Week 6 – 3/5 to 3/11	Chapter 6 Torts	Read & review the Materials, take quiz & work discussion
Week 7 – 3/12 to 3/18 SPRING BREAK	Exam 2	Take & pass exam & catch Up
Week 8 – 3/19 to 3/25	Chapter 7 Intellectual Property	Read & review the Materials, take quiz & work discussion
Week 9 – 3/26 to 4/1	Chapter 8 Agency	Read & review the Material, take quiz & work discussion
Week 10 – 4/2 to 4/8	Chapter 9 Employment Law	Read & review the Material, take quiz & work discussion
Week 11 – 4/9 to 4/15	Exam 3	Take & pass exam
Week 12 – 4/16 to 4/22	Chapter 10 Business Relationships	Read & review the Material, take quiz & work discussion
Week 13 – 4/23 to 4/29	Chapter 11 Regulatory Regimes	Read & review the Material, take quiz & work discussion

Work 13 – 4/30 to 5/6	Chapter 12 Criminal Law	Read & review the Material, take quiz & work discussion
Week 14 – 5/7 to 5/11	Exam 4 – Final Exam Week	Take & pass exam